



FLORIDA DEPARTMENT OF Environmental Protection

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, FL 32399

Ron DeSantis
Governor

Jeanette Nuñez
Lt. Governor

Noah Valenstein
Secretary

LEGISLATIVE BUDGET REQUEST

Department of Environmental Protection

Tallahassee

October 15, 2020

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

Eric Pridgeon, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

Cynthia 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 2021-22 Fiscal Year. This submission has been approved by Noah Valenstein, Secretary.

Leslie Reed Digitally signed by Leslie Reed
Date: 2020.10.14 15:32:48
-04'00'

Leslie Reed, 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 | 99,989.40 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 1,944,857.85 |
| 15102 | DUE FROM INDIVIDUALS AND BUSINESS FIRM | |
| 000500 | INTEREST | 10.63 |
| 001800 | REFUNDS | 2,544.62 |
| | ** GL 15102 TOTAL | 2,555.25 |
| 15301 | DUE FROM INTEREST EARNINGS INVESTMENTS | |
| 000500 | INTEREST | 3,383.66 |
| 31100 | ACCOUNTS PAYABLE | |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF OTHER PERSONAL SERVICES | 31,435.18- |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 44,354.86- |
| 060000 | OPERATING CAPITAL OUTLAY | 0.00 |
| 060000 | CF OPERATING CAPITAL OUTLAY | 3,327.00- |
| 100777 | CONTRACTED SERVICES | 0.00 |
| 100777 | CF CONTRACTED SERVICES | 38,587.04- |
| 101198 | OUTSOURCING | 0.00 |
| 101198 | CF OUTSOURCING | 1,867.53- |
| | ** GL 31100 TOTAL | 119,571.61- |
| 32100 | ACCRUED SALARIES AND WAGES | |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF OTHER PERSONAL SERVICES | 4,534.51- |
| | ** GL 32100 TOTAL | 4,534.51- |
| 35300 | DUE TO OTHER DEPARTMENTS | |
| 010000 | SALARIES AND BENEFITS | 0.00 |
| 010000 | CF SALARIES AND BENEFITS | 3,463.94- |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF OTHER PERSONAL SERVICES | 1,072.90- |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 71,003.50- |
| 100777 | CONTRACTED SERVICES | 0.00 |
| 100777 | CF CONTRACTED SERVICES | 626.97- |
| 310403 | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 176.15- |
| | ** GL 35300 TOTAL | 76,343.46- |

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
 10 2 021024 ADMINISTRATIVE TRUST FUND

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|--------|--|-------------------|
| 38600 | CURRENT COMPENSATED ABSENCES LIABILITY | |
| 000000 | BALANCE BROUGHT FORWARD | 53,146.91 |
| 010000 | SALARIES AND BENEFITS | 0.00 |
| 010000 | CF SALARIES AND BENEFITS | 116,700.00- |
| | ** GL 38600 TOTAL | 63,553.09- |
| 54900 | COMMITTED FUND BALANCE | |
| 000000 | BALANCE BROUGHT FORWARD | 1,786,783.49- |
| 94100 | ENCUMBRANCES | |
| 030000 | OTHER PERSONAL SERVICES | 17,072.38 |
| 040000 | EXPENSES | 19,464.07 |
| 060000 | OPERATING CAPITAL OUTLAY | 3,327.00 |
| 100777 | CONTRACTED SERVICES | 37,350.54 |
| 101198 | OUTSOURCING | 3,823.99 |
| | ** GL 94100 TOTAL | 81,037.98 |
| 98100 | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 030000 | OTHER PERSONAL SERVICES | 17,072.38- |
| 040000 | EXPENSES | 19,464.07- |
| 060000 | OPERATING CAPITAL OUTLAY | 3,327.00- |
| 100777 | CONTRACTED SERVICES | 37,350.54- |
| 101198 | OUTSOURCING | 3,823.99- |
| | ** GL 98100 TOTAL | 81,037.98- |
| | *** 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 | 1,646,201.02 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 13,039,184.27 |
| 15101 | DUE FROM EMPLOYEES | |
| 001800 | REFUNDS | 43.23 |
| 15102 | DUE FROM INDIVIDUALS AND BUSINESS FIRM | |
| 000200 | LICENSES | 33,100.00 |
| 15301 | DUE FROM INTEREST EARNINGS INVESTMENTS | |
| 000500 | INTEREST | 25,635.69 |
| 15900 | ALLOWANCE FOR UNCOLLECTIBLES | |
| 000200 | LICENSES | 19,800.00- |
| 16300 | DUE FROM OTHER DEPARTMENTS | |
| 001620 | DISTRIBUTIONS - SUBJECT TO SERVICE CHARGE | 1,025,938.00 |
| 31100 | ACCOUNTS PAYABLE | |
| 030000 | OTHER PERSONAL SERVICES | 258,149.24- |
| 030000 | CF OTHER PERSONAL SERVICES | 267,004.18- |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 4,968.05- |
| 088040 | 20 MAJOR DISASTERS EMERGENCY REPAIRS | 243,489.74- |
| 100777 | CONTRACTED SERVICES | 0.00 |
| 100777 | CF CONTRACTED SERVICES | 907.81- |
| | ** GL 31100 TOTAL | 774,519.02- |
| 32100 | ACCRUED SALARIES AND WAGES | |
| 010000 | SALARIES AND BENEFITS | 0.00 |
| 010000 | CF SALARIES AND BENEFITS | 1,535.83- |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF OTHER PERSONAL SERVICES | 1,536.43- |
| | ** GL 32100 TOTAL | 3,072.26- |
| 35300 | DUE TO OTHER DEPARTMENTS | |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF OTHER PERSONAL SERVICES | 21,831.34- |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 54.25- |
| 310403 | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 1,334.58- |
| | ** GL 35300 TOTAL | 23,220.17- |

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

| CAT | | BEGINNING BALANCE |
|--------|--|-------------------|
| 35500 | DUE TO OTHER GOVERNMENTAL UNITS | |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF OTHER PERSONAL SERVICES | 231,920.25- |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 163.31- |
| 100180 | DIST CO-MTR V REG PROCEEDS | 0.00 |
| 100180 | CF DIST CO-MTR V REG PROCEEDS | 562,679.25- |
| 100195 | ASBESTOS REMOVAL PROG FEE | 0.00 |
| 100195 | CF ASBESTOS REMOVAL PROG FEE | 1,280.00- |
| | ** GL 35500 TOTAL | 796,042.81- |
| 35600 | DUE TO GENERAL REVENUE | |
| 180200 | TR/GENERAL REVENUE-SWCAP | 22,389.00- |
| 310322 | SERVICE CHARGE TO GEN REV | 261,120.93- |
| | ** GL 35600 TOTAL | 283,509.93- |
| 38600 | CURRENT COMPENSATED ABSENCES LIABILITY | |
| 000000 | BALANCE BROUGHT FORWARD | 82,055.70- |
| 010000 | SALARIES AND BENEFITS | 0.00 |
| 010000 | CF SALARIES AND BENEFITS | 4,574.28- |
| | ** GL 38600 TOTAL | 86,629.98- |
| 54900 | COMMITTED FUND BALANCE | |
| 000000 | BALANCE BROUGHT FORWARD | 8,761,723.04- |
| 57201 | FUND BALANCE RESTRICTED TITLE V | |
| 000000 | BALANCE BROUGHT FORWARD | 5,021,585.00- |
| 94100 | ENCUMBRANCES | |
| 030000 | OTHER PERSONAL SERVICES | 198,704.52 |
| 040000 | EXPENSES | 7,798.66 |
| 060000 | CF OPERATING CAPITAL OUTLAY | 38,685.00 |
| 088040 | 20 MAJOR DISASTERS EMERGENCY REPAIRS | 1,567,891.40 |
| 100021 | CF ACQUISITION/MOTOR VEHICLES | 297,772.00 |
| 100777 | CONTRACTED SERVICES | 2,981.17 |
| | ** GL 94100 TOTAL | 2,113,832.75 |
| 98100 | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 030000 | OTHER PERSONAL SERVICES | 198,704.52- |
| 040000 | EXPENSES | 7,798.66- |
| 060000 | CF OPERATING CAPITAL OUTLAY | 38,685.00- |
| 088040 | 20 MAJOR DISASTERS EMERGENCY REPAIRS | 1,567,891.40- |
| 100021 | CF ACQUISITION/MOTOR VEHICLES | 297,772.00- |
| 100777 | CONTRACTED SERVICES | 2,981.17- |
| | ** GL 98100 TOTAL | 2,113,832.75- |
| | *** FUND TOTAL | 0.00 |

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 044001 DRINKING WATER REVOLVING LOAN TRUST FUND

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|--------|--|-------------------|
| CAT | | |
| 12100 | UNRELEASED CASH IN STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 64,532.04 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 325,325,069.44 |
| 15102 | DUE FROM INDIVIDUALS AND BUSINESS FIRM | |
| 000500 | INTEREST | 6.64 |
| 15301 | DUE FROM INTEREST EARNINGS INVESTMENTS | |
| 000500 | INTEREST | 611,808.06 |
| 15400 | LOANS AND NOTES RECEIVABLE | |
| 002300 | REPAYMENT OF LOANS | 52,645,154.97 |
| 16200 | DUE FROM STATE FUNDS, WITHIN DEPART. | |
| 002300 | REPAYMENT OF LOANS | 216,837.37 |
| 16400 | DUE FROM FEDERAL GOVERNMENT | |
| 000700 | U S GRANTS | 14,438,667.00 |
| 16506 | DUE FROM OTHER GOVERNMENTAL UNITS-BAD | |
| 001202 | PENALTIES | 150.00 |
| 25300 | LOANS/NOTES REC FROM OTHER GOVERNMENTS | |
| 002300 | REPAYMENT OF LOANS | 517,849,000.56 |
| 35300 | DUE TO OTHER DEPARTMENTS | |
| 310403 | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 31,850.50- |
| 54900 | COMMITTED FUND BALANCE | |
| 000000 | BALANCE BROUGHT FORWARD | 0.00 |
| 57200 | RESTRICTED BY FEDERAL GOVERNMENT | |
| 000000 | BALANCE BROUGHT FORWARD | 911,119,375.58- |
| 94100 | ENCUMBRANCES | |
| 140129 | 16 DRINK WATER FAC CONSTR-SRL | 20,080,220.00 |
| 140129 | 17 DRINK WATER FAC CONSTR-SRL | 37,485,662.75 |
| 140129 | 18 DRINK WATER FAC CONSTR-SRL | 66,403,052.00 |
| 140129 | 19 DRINK WATER FAC CONSTR-SRL | 103,569,554.72 |
| 140129 | 20 DRINK WATER FAC CONSTR-SRL | 47,611,386.53 |
| | ** GL 94100 TOTAL | 275,149,876.00 |

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

| CAT | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | BEGINNING BALANCE |
|-----------|--|-------------------|
| 98100 | | |
| 140129 16 | DRINK WATER FAC CONSTR-SRL | 20,080,220.00- |
| 140129 17 | DRINK WATER FAC CONSTR-SRL | 37,485,662.75- |
| 140129 18 | DRINK WATER FAC CONSTR-SRL | 66,403,052.00- |
| 140129 19 | DRINK WATER FAC CONSTR-SRL | 103,569,554.72- |
| 140129 20 | DRINK WATER FAC CONSTR-SRL | 47,611,386.53- |
| | ** GL 98100 TOTAL | 275,149,876.00- |
| | *** 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 | 1,400,455.03 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 2,145,301.10 |
| 15102 | DUE FROM INDIVIDUALS AND BUSINESS FIRM | |
| 000400 | MISCELLANEOUS RECEIPTS | 1,722.86 |
| 001801 | REIMBURSEMENTS | 17,451.42 |
| | ** GL 15102 TOTAL | 19,174.28 |
| 15103 | DUE FROM INDIVIDUALS AND BUSINESS BAD | |
| 001202 | PENALTIES | 15.00 |
| 001800 | REFUNDS | 40.00 |
| | ** GL 15103 TOTAL | 55.00 |
| 15301 | DUE FROM INTEREST EARNINGS INVESTMENTS | |
| 000500 | INTEREST | 5,478.27 |
| 15900 | ALLOWANCE FOR UNCOLLECTIBLES | |
| 000400 | MISCELLANEOUS RECEIPTS | 1,722.86- |
| 001202 | PENALTIES | 15.00- |
| 001800 | REFUNDS | 40.00- |
| 001801 | REIMBURSEMENTS | 17,226.48- |
| | ** GL 15900 TOTAL | 19,004.34- |
| 16300 | DUE FROM OTHER DEPARTMENTS | |
| 001600 | DISTRIBUTION-TRANSFERS REQUIRED BY LAW | 475,113.66 |
| 31100 | ACCOUNTS PAYABLE | |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 346.71- |
| 101492 | HAZARDOUS WASTE CLEANUP | 0.00 |
| 101492 | CF HAZARDOUS WASTE CLEANUP | 12,760.67- |
| 102577 | DRUM REMOVAL AND DISPOSAL | 0.00 |
| 102577 | CF DRUM REMOVAL AND DISPOSAL | 292.76- |
| | ** GL 31100 TOTAL | 13,400.14- |
| 32100 | ACCRUED SALARIES AND WAGES | |
| 010000 | SALARIES AND BENEFITS | 0.00 |
| 010000 | CF SALARIES AND BENEFITS | 332.70- |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF OTHER PERSONAL SERVICES | 732.87- |
| 102261 | ON-CALL FEES | 0.00 |
| 102261 | CF ON-CALL FEES | 9,654.13- |
| | ** GL 32100 TOTAL | 10,719.70- |

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

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|--------|--|-------------------|
| CAT | | |
| 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 | 285.19- |
| | ** GL 35300 TOTAL | 302.69- |
| 35600 | DUE TO GENERAL REVENUE | |
| 310322 | SERVICE CHARGE TO GEN REV | 2,477.77- |
| 38600 | CURRENT COMPENSATED ABSENCES LIABILITY | |
| 000000 | BALANCE BROUGHT FORWARD | 10,493.40- |
| 54900 | COMMITTED FUND BALANCE | |
| 000000 | BALANCE BROUGHT FORWARD | 3,466,988.04- |
| 57501 | FUND BALANCE RESTRICTED-COURT ORDER-MO | |
| 000000 | BALANCE BROUGHT FORWARD | 522,191.26- |
| 94100 | ENCUMBRANCES | |
| 030000 | OTHER PERSONAL SERVICES | 5,500.00 |
| 040000 | EXPENSES | 127.48 |
| 101492 | HAZARDOUS WASTE CLEANUP | 81,246.90 |
| 102577 | DRUM REMOVAL AND DISPOSAL | 48,536.09 |
| | ** GL 94100 TOTAL | 135,410.47 |
| 98100 | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 030000 | OTHER PERSONAL SERVICES | 5,500.00- |
| 040000 | EXPENSES | 127.48- |
| 101492 | HAZARDOUS WASTE CLEANUP | 81,246.90- |
| 102577 | DRUM REMOVAL AND DISPOSAL | 48,536.09- |
| | ** GL 98100 TOTAL | 135,410.47- |
| | *** FUND TOTAL | 0.00 |

| 370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION | | BEGINNING BALANCE |
|--|--|-------------------|
| 20 2 099005 COASTAL PROTECTION TF - NAT RES DMGE RESTORATION | | |
| G-L | G-L ACCOUNT NAME | |
| 12100 | UNRELEASED CASH IN STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 0.00 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 77,364,306.10 |
| 15301 | DUE FROM INTEREST EARNINGS INVESTMENTS | |
| 000500 | INTEREST | 149,045.72 |
| 16200 | DUE FROM STATE FUNDS, WITHIN DEPART. | |
| 001800 | REFUNDS | 28,072.14 |
| 31100 | ACCOUNTS PAYABLE | |
| 083654 | 12 NATURAL RESOURCE DAMAGE RESTORATION-DWH | 195,809.86- |
| 32100 | ACCRUED SALARIES AND WAGES | |
| 083654 | 12 NATURAL RESOURCE DAMAGE RESTORATION-DWH | 15,976.89- |
| 087127 | 19 NRDR/FINAL - DEEPWATER HOR | 9,804.47- |
| | ** GL 32100 TOTAL | 25,781.36- |
| 35200 | DUE TO STATE FUNDS, WITHIN DEPARTMENT | |
| 083654 | 12 NATURAL RESOURCE DAMAGE RESTORATION-DWH | 17,410.12- |
| 087127 | 19 NRDR/FINAL - DEEPWATER HOR | 10,678.06- |
| | ** GL 35200 TOTAL | 28,088.18- |
| 35300 | DUE TO OTHER DEPARTMENTS | |
| 083654 | 12 NATURAL RESOURCE DAMAGE RESTORATION-DWH | 1,601,748.13- |
| 310403 | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 7,759.26- |
| | ** GL 35300 TOTAL | 1,609,507.39- |
| 54900 | COMMITTED FUND BALANCE | |
| 000000 | BALANCE BROUGHT FORWARD | 0.00 |
| 57502 | FUND BALANCE RESTRICTED-COURT ORDER-NR | |
| 000000 | BALANCE BROUGHT FORWARD | 75,682,237.17- |
| 94100 | ENCUMBRANCES | |
| 083654 | 12 NATURAL RESOURCE DAMAGE RESTORATION-DWH | 5,425,116.19 |
| 087127 | 18 NRDR/FINAL - DEEPWATER HOR | 4,325,592.00 |
| 087127 | 19 NRDR/FINAL - DEEPWATER HOR | 3,662,488.00 |
| | ** GL 94100 TOTAL | 13,413,196.19 |

| 370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION | | | |
|--|--|---|-------------------|
| 20 2 099005 COASTAL PROTECTION TF - NAT RES DMGE RESTORATION | | | |
| G-L | G-L ACCOUNT NAME | | |
| CAT | | | BEGINNING BALANCE |
| 98100 | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | | |
| 083654 | 12 | NATURAL RESOURCE DAMAGE RESTORATION-DWH | 5,425,116.19- |
| 087127 | 18 | NRDR/FINAL - DEEPWATER HOR | 4,325,592.00- |
| 087127 | 19 | NRDR/FINAL - DEEPWATER HOR | 3,662,488.00- |
| | | ** GL 98100 TOTAL | 13,413,196.19- |
| | | *** FUND TOTAL | 0.00 |

| | | |
|--|-----------------------------------|-------------------|
| 370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION | | |
| 20 2 131001 CONSERVATION & RECREATION LANDS 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 193001 ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND

| G-L | G-L ACCOUNT NAME | | BEGINNING BALANCE |
|--------|--|----------------------------|-------------------|
| 12100 | UNRELEASED CASH IN STATE TREASURY | | |
| 000000 | BALANCE BROUGHT FORWARD | | 6,290,672.72 |
| 16700 | DUE FROM COMPONENT UNIT/PRIMARY | | |
| 000500 | INTEREST | | 571.94 |
| 25500 | ADVANCES TO OTHER GOVERNMENTS/ENTITIES | | |
| 140047 | 07 | G/A-WATER PROJECTS | 212,159.00 |
| 140047 | 08 | G/A-WATER PROJECTS | 100,000.00 |
| | ** GL 25500 TOTAL | | 312,159.00 |
| 25800 | ADVANCES TO COMPONENT UNITS | | |
| 140047 | 07 | G/A-WATER PROJECTS | 97,414.01 |
| 140047 | 08 | G/A-WATER PROJECTS | 41,304.13 |
| | ** GL 25800 TOTAL | | 138,718.14 |
| 31100 | ACCOUNTS PAYABLE | | |
| 084205 | 97 | MITIGATION-POLK CO PKY | 105,057.72- |
| 35600 | DUE TO GENERAL REVENUE | | |
| 310322 | SERVICE CHARGE TO GEN REV | | 35.77- |
| 35700 | DUE TO COMPONENT UNIT/PRIMARY | | |
| 087101 | 15 | STALLION HMCK HAB RST PROJ | 1,790,580.50- |
| 54900 | COMMITTED FUND BALANCE | | |
| 000000 | BALANCE BROUGHT FORWARD | | 4,846,447.81- |
| 94100 | ENCUMBRANCES | | |
| 084205 | 97 | MITIGATION-POLK CO PKY | 219,163.49 |
| 087101 | 15 | STALLION HMCK HAB RST PROJ | 424,471.95 |
| 140047 | 08 | G/A-WATER PROJECTS | 429,962.00 |
| 140126 | 08 | BEACH PROJECTS - STW | 15,779.97 |
| 140126 | 09 | BEACH PROJECTS - STW | 40,116.81 |
| 140126 | 10 | BEACH PROJECTS - STW | 151,647.96 |
| 140126 | 11 | BEACH PROJECTS - STW | 393,717.07 |
| 140126 | 12 | BEACH PROJECTS - STW | 208,960.17 |
| 140126 | 13 | BEACH PROJECTS - STW | 65,150.91 |
| 140126 | 14 | BEACH PROJECTS - STW | 920,820.48 |
| 140126 | 15 | BEACH PROJECTS - STW | 503,734.57 |
| 143266 | 01 | POLLUTION RESTOR/G & A | 97,456.19 |
| 143266 | 08 | POLLUTION RESTOR/G & A | 500,000.00 |
| | ** GL 94100 TOTAL | | 3,970,981.57 |

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

| CAT | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | BEGINNING BALANCE |
|-----------|--|-------------------|
| 98100 | | |
| 084205 97 | MITIGATION-POLK CO PKY | 219,163.49- |
| 087101 15 | STALLION HMCK HAB RST PROJ | 424,471.95- |
| 140047 08 | G/A-WATER PROJECTS | 429,962.00- |
| 140126 08 | BEACH PROJECTS - STW | 15,779.97- |
| 140126 09 | BEACH PROJECTS - STW | 40,116.81- |
| 140126 10 | BEACH PROJECTS - STW | 151,647.96- |
| 140126 11 | BEACH PROJECTS - STW | 393,717.07- |
| 140126 12 | BEACH PROJECTS - STW | 208,960.17- |
| 140126 13 | BEACH PROJECTS - STW | 65,150.91- |
| 140126 14 | BEACH PROJECTS - STW | 920,820.48- |
| 140126 15 | BEACH PROJECTS - STW | 503,734.57- |
| 143266 01 | POLLUTION RESTOR/G & A | 97,456.19- |
| 143266 08 | POLLUTION RESTOR/G & A | 500,000.00- |
| | ** GL 98100 TOTAL | 3,970,981.57- |
| | *** FUND TOTAL | 0.00 |

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

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|--------|--|-------------------|
| CAT | | |
| 11100 | CASH ON HAND | |
| 000200 | LICENSES | 17,050.00 |
| 000400 | MISCELLANEOUS RECEIPTS | 91.30 |
| 001202 | PENALTIES | 140.00 |
| | ** GL 11100 TOTAL | 17,281.30 |
| 12100 | UNRELEASED CASH IN STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 1,709,594.36 |
| 12400 | CASH IN STATE TREASURY UNVERIFIED | |
| 000200 | LICENSES | 10,956.23 |
| 000400 | MISCELLANEOUS RECEIPTS | 19.80 |
| 001202 | PENALTIES | 40.00 |
| | ** GL 12400 TOTAL | 11,016.03 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 140,203,451.52 |
| 15101 | DUE FROM EMPLOYEES | |
| 001801 | REIMBURSEMENTS | 19.00 |
| 15102 | DUE FROM INDIVIDUALS AND BUSINESS FIRM | |
| 000200 | LICENSES | 38,175.45 |
| 000400 | MISCELLANEOUS RECEIPTS | 600.00 |
| 001202 | PENALTIES | 28,664.16 |
| 001801 | REIMBURSEMENTS | 429,197.70 |
| | ** GL 15102 TOTAL | 496,637.31 |
| 15103 | DUE FROM INDIVIDUALS AND BUSINESS BAD | |
| 000200 | LICENSES | 11,120.00 |
| 000400 | MISCELLANEOUS RECEIPTS | 41.80 |
| 001202 | PENALTIES | 816.80 |
| 001801 | REIMBURSEMENTS | 711.08 |
| | ** GL 15103 TOTAL | 12,689.68 |
| 15301 | DUE FROM INTEREST EARNINGS INVESTMENTS | |
| 000500 | INTEREST | 269,887.80 |
| 15900 | ALLOWANCE FOR UNCOLLECTIBLES | |
| 000200 | LICENSES | 50,615.45- |
| 000400 | MISCELLANEOUS RECEIPTS | 19.80- |
| 001202 | PENALTIES | 29,990.96- |
| 001801 | REIMBURSEMENTS | 396,275.94- |
| | ** GL 15900 TOTAL | 476,902.15- |

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

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|--------|--|-------------------|
| 16200 | DUE FROM STATE FUNDS, WITHIN DEPART. | |
| 000200 | LICENSES | 4,775.00 |
| 000400 | MISCELLANEOUS RECEIPTS | 770.05 |
| 001202 | PENALTIES | 860.00 |
| 002900 | SALE OF SURPLUS PROPERTY | 383.25 |
| | ** GL 16200 TOTAL | 6,788.30 |
| 16300 | DUE FROM OTHER DEPARTMENTS | |
| 000200 | LICENSES | 50.00 |
| 001600 | DISTRIBUTION-TRANSFERS REQUIRED BY LAW | 13,975,630.07 |
| | ** GL 16300 TOTAL | 13,975,680.07 |
| 16500 | DUE FROM OTHER GOVERNMENTAL UNITS | |
| 000200 | LICENSES | 1,145.00 |
| 001202 | PENALTIES | 400.00 |
| | ** GL 16500 TOTAL | 1,545.00 |
| 16502 | DUE FROM COUNTIES | |
| 000200 | LICENSES | 275.00 |
| 001202 | PENALTIES | 140.00 |
| | ** GL 16502 TOTAL | 415.00 |
| 31100 | ACCOUNTS PAYABLE | |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 24,784.42- |
| 082474 | 17 CLEANUP OF STATE/LANDS | 39,663.58- |
| 087889 | 17 PETROLEUM TANKS CLEANUP | 0.00 |
| 087889 | 18 PETROLEUM TANKS CLEANUP | 3,581,675.05- |
| 087889 | 19 PETROLEUM TANKS CLEANUP | 3,860,601.04- |
| 087889 | 20 PETROLEUM TANKS CLEANUP | 3,449,238.77- |
| 100029 | STG TK COMPL VERIFICATION | 0.00 |
| 100029 | CF STG TK COMPL VERIFICATION | 15,136.00- |
| 100777 | CONTRACTED SERVICES | 0.00 |
| 100777 | CF CONTRACTED SERVICES | 40,540.55- |
| 104132 | UNDERGROUND TANK CLEANUP | 101.50- |
| 104132 | CF UNDERGROUND TANK CLEANUP | 229,900.17- |
| | ** GL 31100 TOTAL | 11,241,641.08- |
| 32100 | ACCRUED SALARIES AND WAGES | |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF OTHER PERSONAL SERVICES | 1,628.87- |
| 100029 | STG TK COMPL VERIFICATION | 0.00 |
| 100029 | CF STG TK COMPL VERIFICATION | 4,106.72- |
| 102331 | OVERTIME | 0.00 |
| 102331 | CF OVERTIME | 5,453.92- |
| | ** GL 32100 TOTAL | 11,189.51- |

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

| G-L | G-L ACCOUNT NAME | | BEGINNING BALANCE |
|--------|------------------|--|-------------------|
| CAT | | | |
| 33101 | | DEPOSITS PAYABLE ESCROW | |
| 000000 | | BALANCE BROUGHT FORWARD | 150,000.00- |
| 35200 | | DUE TO STATE FUNDS, WITHIN DEPARTMENT | |
| 000200 | | LICENSES | 925.00- |
| 35300 | | DUE TO OTHER DEPARTMENTS | |
| 040000 | | EXPENSES | 0.00 |
| 040000 | CF | EXPENSES | 54.25- |
| 100029 | | STG TK COMPL VERIFICATION | 0.00 |
| 100029 | CF | STG TK COMPL VERIFICATION | 115,426.27- |
| 100777 | | CONTRACTED SERVICES | 0.00 |
| 100777 | CF | CONTRACTED SERVICES | 201.04- |
| 104132 | | UNDERGROUND TANK CLEANUP | 0.00 |
| 104132 | CF | UNDERGROUND TANK CLEANUP | 501,424.00- |
| 104138 | | LOC GVT CLEANUP CONTRACT | 0.00 |
| 104138 | CF | LOC GVT CLEANUP CONTRACT | 580,765.17- |
| 310403 | | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 14,050.26- |
| | | ** GL 35300 TOTAL | 1,211,920.99- |
| 35500 | | DUE TO OTHER GOVERNMENTAL UNITS | |
| 040000 | | EXPENSES | 0.00 |
| 087889 | 18 | PETROLEUM TANKS CLEANUP | 24,127.82- |
| 087889 | 20 | PETROLEUM TANKS CLEANUP | 456.97- |
| 100029 | | STG TK COMPL VERIFICATION | 0.00 |
| 100029 | CF | STG TK COMPL VERIFICATION | 262,755.76- |
| 100777 | | CONTRACTED SERVICES | 0.00 |
| 100777 | CF | CONTRACTED SERVICES | 561.25- |
| 104132 | | UNDERGROUND TANK CLEANUP | 0.00 |
| 104132 | CF | UNDERGROUND TANK CLEANUP | 46,949.90- |
| 104138 | | LOC GVT CLEANUP CONTRACT | 0.00 |
| 104138 | CF | LOC GVT CLEANUP CONTRACT | 929,941.61- |
| | | ** GL 35500 TOTAL | 1,264,793.31- |
| 35600 | | DUE TO GENERAL REVENUE | |
| 310322 | | SERVICE CHARGE TO GEN REV | 155,528.84- |
| 38600 | | CURRENT COMPENSATED ABSENCES LIABILITY | |
| 000000 | | BALANCE BROUGHT FORWARD | 40,904.64- |
| 010000 | | SALARIES AND BENEFITS | 0.00 |
| 010000 | CF | SALARIES AND BENEFITS | 25,310.15- |
| | | ** GL 38600 TOTAL | 66,214.79- |

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

| G-L | G-L ACCOUNT NAME | | BEGINNING BALANCE |
|--------|------------------|--|-------------------|
| CAT | | | |
| 47300 | | DEFERRED INFLOWS - UNAVAILABLE REVENUE | |
| 001801 | | REIMBURSEMENTS | 12,508.00- |
| 54900 | | COMMITTED FUND BALANCE | |
| 000000 | | BALANCE BROUGHT FORWARD | 137,113,381.70- |
| 57402 | | FUND BALANCE RESTRICTED BROWNFIELD LN | |
| 000000 | | BALANCE BROUGHT FORWARD | 5,000,000.00- |
| 94100 | | ENCUMBRANCES | |
| 040000 | | EXPENSES | 28,928.48 |
| 082474 | 17 | CLEANUP OF STATE/LANDS | 185,139.02 |
| 082474 | 20 | CLEANUP OF STATE/LANDS | 81,380.35 |
| 087889 | 18 | PETROLEUM TANKS CLEANUP | 15,709,214.58 |
| 087889 | 19 | PETROLEUM TANKS CLEANUP | 41,283,741.06 |
| 087889 | 20 | PETROLEUM TANKS CLEANUP | 84,345,069.02 |
| 100029 | | STG TK COMPL VERIFICATION | 162,954.09 |
| 100777 | | CONTRACTED SERVICES | 3,120.15 |
| 104132 | | UNDERGROUND TANK CLEANUP | 229,942.81 |
| 104138 | | LOC GVT CLEANUP CONTRACT | 234,868.83 |
| 104138 | CF | LOC GVT CLEANUP CONTRACT | 148,976.06 |
| | | ** GL 94100 TOTAL | 142,413,334.45 |
| 98100 | | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 040000 | | EXPENSES | 28,928.48- |
| 082474 | 17 | CLEANUP OF STATE/LANDS | 185,139.02- |
| 082474 | 20 | CLEANUP OF STATE/LANDS | 81,380.35- |
| 087889 | 18 | PETROLEUM TANKS CLEANUP | 15,709,214.58- |
| 087889 | 19 | PETROLEUM TANKS CLEANUP | 41,283,741.06- |
| 087889 | 20 | PETROLEUM TANKS CLEANUP | 84,345,069.02- |
| 100029 | | STG TK COMPL VERIFICATION | 162,954.09- |
| 100777 | | CONTRACTED SERVICES | 3,120.15- |
| 104132 | | UNDERGROUND TANK CLEANUP | 229,942.81- |
| 104138 | | LOC GVT CLEANUP CONTRACT | 234,868.83- |
| 104138 | CF | LOC GVT CLEANUP CONTRACT | 148,976.06- |
| | | ** GL 98100 TOTAL | 142,413,334.45- |
| | | *** FUND TOTAL | 0.00 |

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BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2020

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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 07/01/20

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2020

DATE RUN 08/05/20
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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 | 000000 | UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD | 0.00 |
| 14100 | 000000 | POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD | 9,303,462.20 |
| 15301 | 000500 | DUE FROM INTEREST EARNINGS INVESTMENTS INTEREST | 21,417.57 |
| 35300 | | DUE TO OTHER DEPARTMENTS | |
| 310403 | | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 1,114.99- |
| 35700 | | DUE TO COMPONENT UNIT/PRIMARY | |
| 141117 | 17 | EVERGLADES RESTORATION | 593,862.40- |
| 141120 | 15 | G/A-INDIAN RIVER LAGOON AND LAKE OKEECHOBEE | 2,569.85- |
| | | ** GL 35700 TOTAL | 596,432.25- |
| 54900 | | COMMITTED FUND BALANCE | |
| 000000 | | BALANCE BROUGHT FORWARD | 8,727,332.53- |
| | | *** FUND TOTAL | 0.00 |

BGTRBAL-10 AS OF 07/01/20

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BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2020

DATE RUN 08/05/20
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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 |
|---|--|-------------------|
| G-L | G-L ACCOUNT NAME | |
| 12100 | UNRELEASED CASH IN STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 0.00 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 939,879.13 |
| 15301 | DUE FROM INTEREST EARNINGS INVESTMENTS | |
| 000500 | INTEREST | 1,805.38 |
| 35300 | DUE TO OTHER DEPARTMENTS | |
| 310403 | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 93.98- |
| 54900 | COMMITTED FUND BALANCE | |
| 000000 | BALANCE BROUGHT FORWARD | 0.00 |
| 57100 | RESTRICTED BY CREDITORS | |
| 000000 | BALANCE BROUGHT FORWARD | 941,590.53- |
| 94100 | ENCUMBRANCES | |
| 141115 | 20 G/A-FL KEYS ACSC | 1,000,000.00 |
| 98100 | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 141115 | 20 G/A-FL KEYS ACSC | 1,000,000.00- |
| | *** FUND TOTAL | 0.00 |

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

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|--------|---|-------------------|
| CAT | | |
| 12100 | UNRELEASED CASH IN STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 6,163,795.71 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 93,092,570.03 |
| 15301 | DUE FROM INTEREST EARNINGS INVESTMENTS | |
| 000500 | INTEREST | 29,537.48 |
| 15400 | LOANS AND NOTES RECEIVABLE | |
| 000100 | FEEES | 7,983,225.04 |
| 16200 | DUE FROM STATE FUNDS, WITHIN DEPART. | |
| 000100 | FEEES | 24,677.93 |
| 16300 | DUE FROM OTHER DEPARTMENTS | |
| 001510 | TRANSFER OF FEDERAL FUNDS | 962,260.80 |
| 16400 | DUE FROM FEDERAL GOVERNMENT | |
| 000700 | U S GRANTS | 2,928,054.92 |
| 16503 | DUE FROM MUNICIPALITIES | |
| 001970 | SALES OF GOODS/SERVICES TO FEDERAL GOVERNME | 2,854.00 |
| 16700 | DUE FROM COMPONENT UNIT/PRIMARY | |
| 001903 | SALES OF GOODS/SERVICES TO STATE AGENCIES | 35,039.00 |
| 31100 | ACCOUNTS PAYABLE | |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF OTHER PERSONAL SERVICES | 40,870.46- |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 315.47- |
| 087125 | 17 RESTORE/DEEPWATER HORIZON | 9,376.26- |
| 100628 | WATER QUALITY MGMT/PLAN | 0.00 |
| 100628 | CF WATER QUALITY MGMT/PLAN | 132,744.78- |
| 101011 | FED WASTE PLANNING GRANTS | 0.00 |
| 101011 | CF FED WASTE PLANNING GRANTS | 48,104.48- |
| 101196 | AMERICORPS | 0.00 |
| 101196 | CF AMERICORPS | 140.00- |
| 101494 | HAZARDOUS WASTE SITE REST | 0.00 |
| 101494 | CF HAZARDOUS WASTE SITE REST | 44,191.03- |
| 102080 | MARINE RESEARCH GRANTS | 0.00 |
| 102080 | CF MARINE RESEARCH GRANTS | 390,897.00- |
| 104132 | UNDERGROUND TANK CLEANUP | 0.00 |
| 104132 | CF UNDERGROUND TANK CLEANUP | 177,899.80- |

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

| CAT | | | BEGINNING BALANCE |
|--------|----|--|-------------------|
| 140061 | 19 | FLORIDA CZM PROGRAM | 14,500.00- |
| 140061 | 20 | FLORIDA CZM PROGRAM | 7,882.26- |
| 140076 | 16 | G/A-NPS MGMT PLANNING | 74,900.00- |
| 140076 | 17 | G/A-NPS MGMT PLANNING | 18,161.97- |
| 140076 | 18 | G/A-NPS MGMT PLANNING | 11,580.28- |
| 140076 | 19 | G/A-NPS MGMT PLANNING | 51,618.50- |
| 140076 | 20 | G/A-NPS MGMT PLANNING | 68,531.99- |
| 140122 | 18 | CLEAN MARINA | 33,801.44- |
| | | ** GL 31100 TOTAL | 1,125,515.72- |
| 32100 | | ACCRUED SALARIES AND WAGES | |
| 010000 | | SALARIES AND BENEFITS | 0.00 |
| 010000 | CF | SALARIES AND BENEFITS | 486.08- |
| 030000 | | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF | OTHER PERSONAL SERVICES | 16,738.56- |
| 087125 | 17 | RESTORE/DEEPWATER HORIZON | 184.16- |
| 088137 | 17 | GRANTS & DONAT SPDG AUTH | 1,223.02- |
| 100628 | | WATER QUALITY MGMT/PLAN | 0.00 |
| 100628 | CF | WATER QUALITY MGMT/PLAN | 1,622.34- |
| 100750 | | FL GEOLOGICAL SURVEY GRNTS | 0.00 |
| 100750 | CF | FL GEOLOGICAL SURVEY GRNTS | 1,273.99- |
| 101196 | | AMERICORPS | 0.00 |
| 101196 | CF | AMERICORPS | 3,615.17- |
| 102080 | | MARINE RESEARCH GRANTS | 0.00 |
| 102080 | CF | MARINE RESEARCH GRANTS | 20,366.37- |
| 140122 | 20 | CLEAN MARINA | 11,278.72- |
| | | ** GL 32100 TOTAL | 56,788.41- |
| 35200 | | DUE TO STATE FUNDS, WITHIN DEPARTMENT | |
| 000100 | | FEES | 0.00 |
| 087125 | 17 | RESTORE/DEEPWATER HORIZON | 363.67- |
| | | ** GL 35200 TOTAL | 363.67- |
| 35300 | | DUE TO OTHER DEPARTMENTS | |
| 102080 | | MARINE RESEARCH GRANTS | 0.00 |
| 102080 | CF | MARINE RESEARCH GRANTS | 15,000.00- |
| 310403 | | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 9,791.42- |
| | | ** GL 35300 TOTAL | 24,791.42- |
| 35500 | | DUE TO OTHER GOVERNMENTAL UNITS | |
| 100628 | | WATER QUALITY MGMT/PLAN | 0.00 |
| 100628 | CF | WATER QUALITY MGMT/PLAN | 15,061.25- |
| 102080 | | MARINE RESEARCH GRANTS | 0.00 |
| 102080 | CF | MARINE RESEARCH GRANTS | 5,443.20- |
| 140001 | 17 | FED LAND/WATER CONSV/GRNTS | 62,500.00- |
| 140061 | 20 | FLORIDA CZM PROGRAM | 30,000.00- |
| | | ** GL 35500 TOTAL | 113,004.45- |

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

| G-L | G-L ACCOUNT NAME | | BEGINNING BALANCE |
|--------|------------------|--|-------------------|
| CAT | | | |
| 35600 | | DUE TO GENERAL REVENUE | |
| 180200 | | TR/GENERAL REVENUE-SWCAP | 131,292.52- |
| 310322 | | SERVICE CHARGE TO GEN REV | 7,653.65- |
| | | ** GL 35600 TOTAL | 138,946.17- |
| 35700 | | DUE TO COMPONENT UNIT/PRIMARY | |
| 140076 | 16 | G/A-NPS MGMT PLANNING | 29,426.54- |
| 140076 | 17 | G/A-NPS MGMT PLANNING | 22,207.50- |
| 140076 | 18 | G/A-NPS MGMT PLANNING | 8,203.69- |
| | | ** GL 35700 TOTAL | 59,837.73- |
| 38600 | | CURRENT COMPENSATED ABSENCES LIABILITY | |
| 000000 | | BALANCE BROUGHT FORWARD | 88,313.18- |
| 010000 | | SALARIES AND BENEFITS | 0.00 |
| 010000 | CF | SALARIES AND BENEFITS | 42,800.00- |
| | | ** GL 38600 TOTAL | 131,113.18- |
| 54900 | | COMMITTED FUND BALANCE | |
| 000000 | | BALANCE BROUGHT FORWARD | 15,804,039.84- |
| 57202 | | FUND BALANCE RESTRICTED SRF GRANT ALLO | |
| 000000 | | BALANCE BROUGHT FORWARD | 65,884,014.23- |
| 57203 | | FUND BALANCE RESTRICTED SRF SERVICE FE | |
| 000000 | | BALANCE BROUGHT FORWARD | 20,511,176.42- |
| 57204 | | FUND BALANCE RESTRICTED DWSRF SERVICE | |
| 000000 | | BALANCE BROUGHT FORWARD | 7,372,423.67- |
| 94100 | | ENCUMBRANCES | |
| 030000 | | OTHER PERSONAL SERVICES | 118,784.51 |
| 040000 | | EXPENSES | 141.94 |
| 087125 | 17 | RESTORE/DEEPWATER HORIZON | 6,195,230.94 |
| 088137 | 17 | GRANTS & DONAT SPDG AUTH | 4,726.98 |
| 088137 | 18 | GRANTS & DONAT SPDG AUTH | 42,542.88 |
| 100021 | CF | ACQUISITION/MOTOR VEHICLES | 140,657.30 |
| 100628 | | WATER QUALITY MGMT/PLAN | 86,230.29 |
| 100777 | CF | CONTRACTED SERVICES | 4,185.00 |
| 101011 | | FED WASTE PLANNING GRANTS | 86,337.32 |
| 101196 | | AMERICORPS | 29,499.14 |
| 101494 | | HAZARDOUS WASTE SITE REST | 424,977.63 |
| 101494 | CF | HAZARDOUS WASTE SITE REST | 26,942.04 |
| 102080 | | MARINE RESEARCH GRANTS | 1,348,954.62 |
| 102080 | CF | MARINE RESEARCH GRANTS | 120,113.00 |
| 104132 | | UNDERGROUND TANK CLEANUP | 89,519.00 |

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

| CAT | | BEGINNING BALANCE |
|--------|--|-------------------|
| 104132 | CF UNDERGROUND TANK CLEANUP | 131,316.34 |
| 140001 | 16 FED LAND/WATER CONSV/GRNTS | 400,000.00 |
| 140001 | 17 FED LAND/WATER CONSV/GRNTS | 1,896,698.13 |
| 140001 | 18 FED LAND/WATER CONSV/GRNTS | 2,200,000.00 |
| 140001 | 19 FED LAND/WATER CONSV/GRNTS | 3,800,000.00 |
| 140001 | 20 FED LAND/WATER CONSV/GRNTS | 2,198,048.00 |
| 140061 | 18 FLORIDA CZM PROGRAM | 299,826.92 |
| 140061 | 19 FLORIDA CZM PROGRAM | 429,310.82 |
| 140061 | 20 FLORIDA CZM PROGRAM | 65,529.06 |
| 140076 | 16 G/A-NPS MGMT PLANNING | 1,954,309.54 |
| 140076 | 17 G/A-NPS MGMT PLANNING | 5,646,055.68 |
| 140076 | 18 G/A-NPS MGMT PLANNING | 2,354,601.43 |
| 140076 | 19 G/A-NPS MGMT PLANNING | 2,935,868.16 |
| 140076 | 20 G/A-NPS MGMT PLANNING | 1,849,024.31 |
| 140122 | 17 CLEAN MARINA | 199,214.44 |
| 140122 | 18 CLEAN MARINA | 1,124,371.89 |
| 140122 | 19 CLEAN MARINA | 369.03 |
| 140185 | 16 NAT'L REC TRAIL GRANTS | 169,120.00 |
| 140185 | 17 NAT'L REC TRAIL GRANTS | 1,233,144.82 |
| 140185 | 18 NAT'L REC TRAIL GRANTS | 1,019,575.18 |
| 140185 | 19 NAT'L REC TRAIL GRANTS | 3,731,057.50 |
| 140185 | 20 NAT'L REC TRAIL GRANTS | 200,000.00 |
| 143276 | 17 SMALL CO WASTEWTR TRMT GNT | 17,850,680.84 |
| 143276 | 18 SMALL CO WASTEWTR TRMT GNT | 10,872,500.00 |
| 143276 | 19 SMALL CO WASTEWTR TRMT GNT | 11,574,471.00 |
| | ** GL 94100 TOTAL | 82,853,935.68 |
| 98100 | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 030000 | OTHER PERSONAL SERVICES | 118,784.51- |
| 040000 | EXPENSES | 141.94- |
| 087125 | 17 RESTORE/DEEPWATER HORIZON | 6,195,230.94- |
| 088137 | 17 GRANTS & DONAT SPDG AUTH | 4,726.98- |
| 088137 | 18 GRANTS & DONAT SPDG AUTH | 42,542.88- |
| 100021 | CF ACQUISITION/MOTOR VEHICLES | 140,657.30- |
| 100628 | WATER QUALITY MGMT/PLAN | 86,230.29- |
| 100777 | CF CONTRACTED SERVICES | 4,185.00- |
| 101011 | FED WASTE PLANNING GRANTS | 86,337.32- |
| 101196 | AMERICORPS | 29,499.14- |
| 101494 | HAZARDOUS WASTE SITE REST | 424,977.63- |
| 101494 | CF HAZARDOUS WASTE SITE REST | 26,942.04- |
| 102080 | MARINE RESEARCH GRANTS | 1,348,954.62- |
| 102080 | CF MARINE RESEARCH GRANTS | 120,113.00- |
| 104132 | UNDERGROUND TANK CLEANUP | 89,519.00- |
| 104132 | CF UNDERGROUND TANK CLEANUP | 131,316.34- |
| 140001 | 16 FED LAND/WATER CONSV/GRNTS | 400,000.00- |
| 140001 | 17 FED LAND/WATER CONSV/GRNTS | 1,896,698.13- |

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

| CAT | | | BEGINNING BALANCE |
|--------|----|----------------------------|-------------------|
| 140001 | 18 | FED LAND/WATER CONSV/GRNTS | 2,200,000.00- |
| 140001 | 19 | FED LAND/WATER CONSV/GRNTS | 3,800,000.00- |
| 140001 | 20 | FED LAND/WATER CONSV/GRNTS | 2,198,048.00- |
| 140061 | 18 | FLORIDA CZM PROGRAM | 299,826.92- |
| 140061 | 19 | FLORIDA CZM PROGRAM | 429,310.82- |
| 140061 | 20 | FLORIDA CZM PROGRAM | 65,529.06- |
| 140076 | 16 | G/A-NPS MGMT PLANNING | 1,954,309.54- |
| 140076 | 17 | G/A-NPS MGMT PLANNING | 5,646,055.68- |
| 140076 | 18 | G/A-NPS MGMT PLANNING | 2,354,601.43- |
| 140076 | 19 | G/A-NPS MGMT PLANNING | 2,935,868.16- |
| 140076 | 20 | G/A-NPS MGMT PLANNING | 1,849,024.31- |
| 140122 | 17 | CLEAN MARINA | 199,214.44- |
| 140122 | 18 | CLEAN MARINA | 1,124,371.89- |
| 140122 | 19 | CLEAN MARINA | 369.03- |
| 140185 | 16 | NAT'L REC TRAIL GRANTS | 169,120.00- |
| 140185 | 17 | NAT'L REC TRAIL GRANTS | 1,233,144.82- |
| 140185 | 18 | NAT'L REC TRAIL GRANTS | 1,019,575.18- |
| 140185 | 19 | NAT'L REC TRAIL GRANTS | 3,731,057.50- |
| 140185 | 20 | NAT'L REC TRAIL GRANTS | 200,000.00- |
| 143276 | 17 | SMALL CO WASTEWTR TRMT GNT | 17,850,680.84- |
| 143276 | 18 | SMALL CO WASTEWTR TRMT GNT | 10,872,500.00- |
| 143276 | 19 | SMALL CO WASTEWTR TRMT GNT | 11,574,471.00- |
| | | ** GL 98100 TOTAL | 82,853,935.68- |
| | | *** 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 | 13,963,152.73 |
| 14100 | | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | | BALANCE BROUGHT FORWARD | 2,934,153.26 |
| 15301 | | DUE FROM INTEREST EARNINGS INVESTMENTS | |
| 000500 | | INTEREST | 5,636.13 |
| 16300 | | DUE FROM OTHER DEPARTMENTS | |
| 001000 | | STATE GRANTS | 80,989.24 |
| 16502 | | DUE FROM COUNTIES | |
| 000800 | | CITY OR COUNTY GRANTS | 18,390.41 |
| 16504 | | DUE FROM OTH ST POLITICAL SUBDIVISIONS | |
| 001100 | | OTHER GRANTS | 25,000.00 |
| 001905 | | SALE OF SERVICES OUTSIDE STATE GOVERNMENT | 231,657.93 |
| | | ** GL 16504 TOTAL | 256,657.93 |
| 16700 | | DUE FROM COMPONENT UNIT/PRIMARY | |
| 001903 | | SALES OF GOODS/SERVICES TO STATE AGENCIES | 106,177.05 |
| 001905 | | SALE OF SERVICES OUTSIDE STATE GOVERNMENT | 8,903.80 |
| | | ** GL 16700 TOTAL | 115,080.85 |
| 31100 | | ACCOUNTS PAYABLE | |
| 087126 | 16 | NFWF/DEEPWATER HORIZON | 146,546.35- |
| 100039 | | WMD LAB SUPPORT | 0.00 |
| 100039 | CF | WMD LAB SUPPORT | 14,337.90- |
| 105084 | | TENANT BROKER COMMISSIONS | 0.00 |
| 105084 | CF | TENANT BROKER COMMISSIONS | 132,957.30- |
| | | ** GL 31100 TOTAL | 293,841.55- |
| 32100 | | ACCRUED SALARIES AND WAGES | |
| 087126 | 16 | NFWF/DEEPWATER HORIZON | 12,686.13- |
| 087126 | 19 | NFWF/DEEPWATER HORIZON | 3,075.65- |
| 100592 | | DISBURSE DONATIONS | 0.00 |
| 100592 | CF | DISBURSE DONATIONS | 977.17- |
| 100750 | | FL GEOLOGICAL SURVEY GRNTS | 0.00 |
| 100750 | CF | FL GEOLOGICAL SURVEY GRNTS | 2,167.00- |
| 102080 | | MARINE RESEARCH GRANTS | 0.00 |
| 102080 | CF | MARINE RESEARCH GRANTS | 5,491.71- |
| | | ** GL 32100 TOTAL | 24,397.66- |

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

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|-----------|--|-------------------|
| CAT | | |
| 35300 | DUE TO OTHER DEPARTMENTS | |
| 310403 | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 293.41- |
| 35600 | DUE TO GENERAL REVENUE | |
| 310322 | SERVICE CHARGE TO GEN REV | 6,528.52- |
| 38900 | REVENUES RECEIVED IN ADVANCE - CURRENT | |
| 000000 | BALANCE BROUGHT FORWARD | 108,797.64- |
| 000800 | CITY OR COUNTY GRANTS | 562,572.61- |
| 001100 | OTHER GRANTS | 84,081.03- |
| 001110 | OTHER GRANTS - NO SERVICE CHARGE | 14,304,167.20- |
| 001500 | TRANSFERS | 208,829.07- |
| 001903 | SALES OF GOODS/SERVICES TO STATE AGENCIES | 81,395.02- |
| 001905 | SALE OF SERVICES OUTSIDE STATE GOVERNMENT | 32,523.95- |
| | ** GL 38900 TOTAL | 15,317,318.62- |
| 54900 | COMMITTED FUND BALANCE | |
| 000000 | BALANCE BROUGHT FORWARD | 1,731,680.79- |
| 94100 | ENCUMBRANCES | |
| 080083 18 | VOLKSWAGEN SETTLEMENT | 500,000.00 |
| 080083 19 | VOLKSWAGEN SETTLEMENT | 304,167.20 |
| 087126 16 | NFWF/DEEPWATER HORIZON | 395,293.33 |
| 088137 19 | GRANTS & DONAT SPDG AUTH | 79,179.22 |
| 088137 20 | GRANTS & DONAT SPDG AUTH | 195,313.31 |
| 100039 | WMD LAB SUPPORT | 19,535.34 |
| 100039 CF | WMD LAB SUPPORT | 549.03 |
| 105084 | TENANT BROKER COMMISSIONS | 0.02 |
| 140122 18 | CLEAN MARINA | 39,293.95 |
| | ** GL 94100 TOTAL | 1,533,331.40 |
| 98100 | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 080083 18 | VOLKSWAGEN SETTLEMENT | 500,000.00- |
| 080083 19 | VOLKSWAGEN SETTLEMENT | 304,167.20- |
| 087126 16 | NFWF/DEEPWATER HORIZON | 395,293.33- |
| 088137 19 | GRANTS & DONAT SPDG AUTH | 79,179.22- |
| 088137 20 | GRANTS & DONAT SPDG AUTH | 195,313.31- |
| 100039 | WMD LAB SUPPORT | 19,535.34- |
| 100039 CF | WMD LAB SUPPORT | 549.03- |
| 105084 | TENANT BROKER COMMISSIONS | 0.02- |
| 105501 | G/A-COASTAL MGT REQRMENTS | 0.00 |
| 140122 18 | CLEAN MARINA | 39,293.95- |
| | ** GL 98100 TOTAL | 1,533,331.40- |
| | *** 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 | | 112,882,311.15 |
| 15102 | DUE FROM INDIVIDUALS AND BUSINESS FIRM | | |
| 000500 | INTEREST | | 266.50 |
| 15301 | DUE FROM INTEREST EARNINGS INVESTMENTS | | |
| 000500 | INTEREST | | 216,386.34 |
| 31100 | ACCOUNTS PAYABLE | | |
| 084108 | 19 | LAND ACQ, ENVIR/UNIQ, STW | 49,429.02- |
| 084108 | 20 | LAND ACQ, ENVIR/UNIQ, STW | 102,225.00- |
| | | ** GL 31100 TOTAL | 151,654.02- |
| 32100 | ACCRUED SALARIES AND WAGES | | |
| 084108 | 20 | LAND ACQ, ENVIR/UNIQ, STW | 10,774.13- |
| 35300 | DUE TO OTHER DEPARTMENTS | | |
| 181057 | TR/AGENCIES/FLA FOREVER | | 0.00 |
| 310403 | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | | 11,264.99- |
| | | ** GL 35300 TOTAL | 11,264.99- |
| 54900 | COMMITTED FUND BALANCE | | |
| 000000 | BALANCE BROUGHT FORWARD | | 113,076,270.85- |
| 94100 | ENCUMBRANCES | | |
| 084108 | 19 | LAND ACQ, ENVIR/UNIQ, STW | 50,139,551.99 |
| 084108 | 20 | LAND ACQ, ENVIR/UNIQ, STW | 29,283,410.00 |
| 084112 | 17 | LAND ACQUISITION-FCT | 400,000.00 |
| 084112 | 19 | LAND ACQUISITION-FCT | 8,500,000.00 |
| 140002 | 19 | FL RECR DEV ASST GRANTS | 5,095,000.00 |
| | | ** GL 94100 TOTAL | 93,417,961.99 |
| 98100 | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | | |
| 084108 | 19 | LAND ACQ, ENVIR/UNIQ, STW | 50,139,551.99- |
| 084108 | 20 | LAND ACQ, ENVIR/UNIQ, STW | 29,283,410.00- |
| 084112 | 17 | LAND ACQUISITION-FCT | 400,000.00- |
| 084112 | 19 | LAND ACQUISITION-FCT | 8,500,000.00- |
| 140002 | 19 | FL RECR DEV ASST GRANTS | 5,095,000.00- |
| | | ** GL 98100 TOTAL | 93,417,961.99- |
| | | *** FUND TOTAL | 0.00 |

BGTRBAL-10 AS OF 07/01/20

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2020

DATE RUN 08/05/20
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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

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

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|-----------|--|-------------------|
| CAT | | |
| 12100 | UNRELEASED CASH IN STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 0.00 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 2,545,621.04 |
| 15301 | DUE FROM INTEREST EARNINGS INVESTMENTS | |
| 000500 | INTEREST | 5,252.07 |
| 35300 | DUE TO OTHER DEPARTMENTS | |
| 310403 | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 273.42- |
| 35700 | DUE TO COMPONENT UNIT/PRIMARY | |
| 140124 09 | AID/WMD-LAND ACQUISITION | 2,614.00- |
| 54900 | COMMITTED FUND BALANCE | |
| 000000 | BALANCE BROUGHT FORWARD | 0.00 |
| 57100 | RESTRICTED BY CREDITORS | |
| 000000 | BALANCE BROUGHT FORWARD | 1,072,136.55- |
| 084108 09 | LAND ACQ, ENVIR/UNIQ, STW | 1,475,849.14- |
| | ** GL 57100 TOTAL | 2,547,985.69- |
| 94100 | ENCUMBRANCES | |
| 140124 09 | AID/WMD-LAND ACQUISITION | 133,875.50 |
| 98100 | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 140124 09 | AID/WMD-LAND ACQUISITION | 133,875.50- |
| | *** FUND TOTAL | 0.00 |

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

| CAT | | BEGINNING BALANCE |
|--------|---|-------------------|
| 11100 | CASH ON HAND | |
| 002100 | LAND SALES OR LEASES | 1,096.38 |
| 002500 | COLLECTIONS OF FEDERAL AND/OR STATE TAXES | 74.01 |
| | ** GL 11100 TOTAL | 1,170.39 |
| 12100 | UNRELEASED CASH IN STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 1,738,721.82 |
| 12400 | CASH IN STATE TREASURY UNVERIFIED | |
| 000500 | INTEREST | 8.38 |
| 002100 | LAND SALES OR LEASES | 5,336.03 |
| 002500 | COLLECTIONS OF FEDERAL AND/OR STATE TAXES | 346.84 |
| | ** GL 12400 TOTAL | 5,691.25 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 32,159,791.50 |
| 15102 | DUE FROM INDIVIDUALS AND BUSINESS FIRM | |
| 000100 | FEEES | 28,365.06 |
| 000500 | INTEREST | 3,584.15 |
| 001200 | FINES, FORFEITURES, JUDGEMENTS, AND PENALTI | 2,500.00 |
| 002100 | LAND SALES OR LEASES | 1,883,295.19 |
| | ** GL 15102 TOTAL | 1,917,744.40 |
| 15103 | DUE FROM INDIVIDUALS AND BUSINESS BAD | |
| 001202 | PENALTIES | 150.00 |
| 002100 | LAND SALES OR LEASES | 2,005.13 |
| | ** GL 15103 TOTAL | 2,155.13 |
| 15301 | DUE FROM INTEREST EARNINGS INVESTMENTS | |
| 000500 | INTEREST | 57,699.44 |
| 15900 | ALLOWANCE FOR UNCOLLECTIBLES | |
| 000100 | FEEES | 5,731.54- |
| 000500 | INTEREST | 892.70- |
| 002100 | LAND SALES OR LEASES | 586,885.50- |
| | ** GL 15900 TOTAL | 593,509.74- |
| 16200 | DUE FROM STATE FUNDS, WITHIN DEPART. | |
| 000100 | FEEES | 2,017.00 |
| 002100 | LAND SALES OR LEASES | 6,571.08 |
| 002500 | COLLECTIONS OF FEDERAL AND/OR STATE TAXES | 212.04 |
| | ** GL 16200 TOTAL | 8,800.12 |

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

| CAT | | BEGINNING BALANCE |
|--------|--|-------------------|
| 31100 | ACCOUNTS PAYABLE | |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF OTHER PERSONAL SERVICES | 14,113.19- |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 6,788.78- |
| 060000 | OPERATING CAPITAL OUTLAY | 0.00 |
| 060000 | CF OPERATING CAPITAL OUTLAY | 6,688.00- |
| 080039 | 19 STATE PARK FACILITY IMPROV | 99,526.79- |
| 080039 | 20 STATE PARK FACILITY IMPROV | 821,385.41- |
| 083643 | 20 MAIN/REP/CONST-STATEWIDE | 20,139.50- |
| 088130 | 20 REMOVE ACCESS BARRIERS-STW | 140,170.01- |
| 100777 | CONTRACTED SERVICES | 0.00 |
| 100777 | CF CONTRACTED SERVICES | 275,159.07- |
| 101496 | STATE LANDS STEWARDSHIP | 0.00 |
| 101496 | CF STATE LANDS STEWARDSHLP | 7,150.00- |
| | ** GL 31100 TOTAL | 1,391,120.75- |
| 32100 | ACCRUED SALARIES AND WAGES | |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF OTHER PERSONAL SERVICES | 9,548.35- |
| 080039 | 20 STATE PARK FACILITY IMPROV | 32,395.88- |
| 088130 | 20 REMOVE ACCESS BARRIERS-STW | 2,589.74- |
| | ** GL 32100 TOTAL | 44,533.97- |
| 35200 | DUE TO STATE FUNDS, WITHIN DEPARTMENT | |
| 000100 | FEEs | 0.00 |
| 002500 | COLLECTIONS OF FEDERAL AND/OR STATE TAXES | 383.25- |
| | ** GL 35200 TOTAL | 383.25- |
| 35300 | DUE TO OTHER DEPARTMENTS | |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 40.25- |
| 310403 | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 3,003.81- |
| | ** GL 35300 TOTAL | 3,044.06- |
| 35600 | DUE TO GENERAL REVENUE | |
| 310228 | PAYMENT OF SALES TAX | 28,758.29- |
| 310322 | SERVICE CHARGE TO GEN REV | 989,852.65- |
| | ** GL 35600 TOTAL | 1,018,610.94- |
| 38600 | CURRENT COMPENSATED ABSENCES LIABILITY | |
| 000000 | BALANCE BROUGHT FORWARD | 65,836.03- |
| 010000 | SALARIES AND BENEFITS | 0.00 |
| 010000 | CF SALARIES AND BENEFITS | 10,300.00- |
| | ** GL 38600 TOTAL | 76,136.03- |

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

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|-----------|--|-------------------|
| CAT | | |
| 54900 | COMMITTED FUND BALANCE | |
| 000000 | BALANCE BROUGHT FORWARD | 32,764,435.31- |
| 94100 | ENCUMBRANCES | |
| 030000 | OTHER PERSONAL SERVICES | 21,727.86 |
| 040000 | EXPENSES | 4,768.24 |
| 060000 | OPERATING CAPITAL OUTLAY | 6,688.00 |
| 080039 19 | STATE PARK FACILITY IMPROV | 2,859,904.41 |
| 080039 20 | STATE PARK FACILITY IMPROV | 3,602,132.84 |
| 083643 20 | MAIN/REP/CONST-STATEWIDE | 49,582.05 |
| 088040 20 | MAJOR DISASTERS EMERGENCY REPAIRS | 344,481.42 |
| 088130 20 | REMOVE ACCESS BARRIERS-STW | 1,351,776.29 |
| 100777 | CONTRACTED SERVICES | 1,147,881.82 |
| 100777 CF | CONTRACTED SERVICES | 249,528.00 |
| 101496 | STATE LANDS STEWARDSHIP | 8,213.50 |
| | ** GL 94100 TOTAL | 9,646,684.43 |
| 98100 | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 030000 | OTHER PERSONAL SERVICES | 21,727.86- |
| 040000 | EXPENSES | 4,768.24- |
| 060000 | OPERATING CAPITAL OUTLAY | 6,688.00- |
| 080039 19 | STATE PARK FACILITY IMPROV | 2,859,904.41- |
| 080039 20 | STATE PARK FACILITY IMPROV | 3,602,132.84- |
| 083643 20 | MAIN/REP/CONST-STATEWIDE | 49,582.05- |
| 088040 20 | MAJOR DISASTERS EMERGENCY REPAIRS | 344,481.42- |
| 088130 20 | REMOVE ACCESS BARRIERS-STW | 1,351,776.29- |
| 100777 | CONTRACTED SERVICES | 1,147,881.82- |
| 100777 CF | CONTRACTED SERVICES | 249,528.00- |
| 101496 | STATE LANDS STEWARDSHIP | 8,213.50- |
| | ** GL 98100 TOTAL | 9,646,684.43- |
| | *** 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 | 841,687,396.60 |
| 15101 | DUE FROM EMPLOYEES | |
| 001800 | REFUNDS | 4,850.83 |
| 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 | 379.71 |
| 16300 | DUE FROM OTHER DEPARTMENTS | |
| 001600 | DISTRIBUTION-TRANSFERS REQUIRED BY LAW | 27,471,357.26 |
| 25500 | ADVANCES TO OTHER GOVERNMENTS/ENTITIES | |
| 087870 | 20 SPRINGS RESTORATION | 34,973.36 |
| 31100 | ACCOUNTS PAYABLE | |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF OTHER PERSONAL SERVICES | 52,982.59- |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 39,428.72- |
| 080039 | 19 STATE PARK FACILITY IMPROV | 2,027.00- |
| 080039 | 20 STATE PARK FACILITY IMPROV | 161,259.70- |
| 083643 | 19 MAIN/REP/CONST-STATEWIDE | 7,558.80- |
| 087870 | 16 SPRINGS RESTORATION | 283,932.60- |
| 087870 | 17 SPRINGS RESTORATION | 129,492.00- |
| 087870 | 18 SPRINGS RESTORATION | 334,829.00- |
| 087870 | 20 SPRINGS RESTORATION | 803,698.74- |
| 100718 | LAND MANAGEMENT | 180,437.50- |
| 100718 | CF LAND MANAGEMENT | 272,482.06- |
| 100777 | CONTRACTED SERVICES | 0.00 |
| 100777 | CF CONTRACTED SERVICES | 40,759.33- |
| 101496 | STATE LANDS STEWARDSHIP | 180,437.50- |
| 101496 | CF STATE LANDS STEWARDSHIP | 5,450.00- |
| 103880 | ECOTOURISM | 0.00 |
| 103880 | CF ECOTOURISM | 29,571.90- |

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

| CAT | | BEGINNING BALANCE |
|--------|---------------------------------|-------------------|
| 103882 | CAMA/CARL MANAGEMENT FUNDS | 0.00 |
| 103882 | CF CAMA/CARL MANAGEMENT FUNDS | 59,238.92- |
| 103886 | GREENWAYS CARL MGMT FUND | 0.00 |
| 103886 | CF GREENWAYS CARL MGMT FUND | 65,392.37- |
| 105019 | G/A-INDIAN RIV LAG/LAKE O | 0.00 |
| 105019 | CF G/A-INDIAN RIV LAG/LAKE O | 144,989.72- |
| | ** GL 31100 TOTAL | 2,793,968.45- |
| 32100 | ACCRUED SALARIES AND WAGES | |
| 010000 | SALARIES AND BENEFITS | 0.00 |
| 010000 | CF SALARIES AND BENEFITS | 9,123.88- |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF OTHER PERSONAL SERVICES | 27,787.25- |
| 100718 | LAND MANAGEMENT | 0.00 |
| 100718 | CF LAND MANAGEMENT | 76,926.57- |
| 103882 | CAMA/CARL MANAGEMENT FUNDS | 0.00 |
| 103882 | CF CAMA/CARL MANAGEMENT FUNDS | 7,792.14- |
| 103886 | GREENWAYS CARL MGMT FUND | 0.00 |
| 103886 | CF GREENWAYS CARL MGMT FUND | 35,471.84- |
| 108025 | TOTAL MAXIMUM DAILY LOADS | 0.00 |
| 108025 | CF TOTAL MAXIMUM DAILY LOADS | 22,730.45- |
| | ** GL 32100 TOTAL | 179,832.13- |
| 35300 | DUE TO OTHER DEPARTMENTS | |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 226.63- |
| 100777 | CONTRACTED SERVICES | 0.00 |
| 100777 | CF CONTRACTED SERVICES | 467.80- |
| 180072 | TR DOC REV TO DACS/LATF | 4,385,676.83- |
| 180074 | TR DOCREV TO FWCC/LATF | 3,856,449.44- |
| 180076 | TR DOC REV TO DOS/LATF | 360,388.36- |
| | ** GL 35300 TOTAL | 8,603,209.06- |
| 35500 | DUE TO OTHER GOVERNMENTAL UNITS | |
| 087870 | 20 SPRINGS RESTORATION | 20,500.00- |
| 088964 | 19 TOTAL MAX DAILY LOADS | 72,972.00- |
| 100718 | LAND MANAGEMENT | 0.00 |
| 100718 | CF LAND MANAGEMENT | 4,530.79- |
| 103882 | CAMA/CARL MANAGEMENT FUNDS | 0.00 |
| 103882 | CF CAMA/CARL MANAGEMENT FUNDS | 4,704.83- |
| 103886 | GREENWAYS CARL MGMT FUND | 0.00 |
| 103886 | CF GREENWAYS CARL MGMT FUND | 2,284.47- |
| 140126 | 19 BEACH PROJECTS - STW | 1,084,750.79- |
| | ** GL 35500 TOTAL | 1,189,742.88- |

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

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|--------|--|-------------------|
| CAT | | |
| 35600 | DUE TO GENERAL REVENUE | |
| 310322 | SERVICE CHARGE TO GEN REV | 67.56- |
| 35700 | DUE TO COMPONENT UNIT/PRIMARY | |
| 083045 | 17 LAND ACQUISITION | 96,198.10- |
| 087870 | 16 SPRINGS RESTORATION | 671,438.35- |
| 087870 | 17 SPRINGS RESTORATION | 396,521.92- |
| 087870 | 18 SPRINGS RESTORATION | 1,094,713.41- |
| 087870 | 20 SPRINGS RESTORATION | 2,438,757.87- |
| 088964 | 16 TOTAL MAX DAILY LOADS | 61,483.61- |
| 088964 | 19 TOTAL MAX DAILY LOADS | 110,000.00- |
| 141117 | 18 EVERGLADES RESTORATION | 8,690,318.16- |
| 141117 | 19 EVERGLADES RESTORATION | 14,973,949.26- |
| 141118 | 17 N EVERGLADES/ESTUARIES PRT | 2,436,361.12- |
| 141118 | 18 N EVERGLADES/ESTUARIES PRT | 233,995.44- |
| 141118 | 19 N EVERGLADES/ESTUARIES PRT | 1,282,604.34- |
| 141118 | 20 N EVERGLADES/ESTUARIES PRT | 609,027.58- |
| | ** GL 35700 TOTAL | 33,095,369.16- |
| 38600 | CURRENT COMPENSATED ABSENCES LIABILITY | |
| 000000 | BALANCE BROUGHT FORWARD | 346,699.35- |
| 010000 | SALARIES AND BENEFITS | 0.00 |
| 010000 | CF SALARIES AND BENEFITS | 235,215.35- |
| | ** GL 38600 TOTAL | 581,914.70- |
| 54900 | COMMITTED FUND BALANCE | |
| 000000 | BALANCE BROUGHT FORWARD | 809,695,094.49- |
| 57302 | FUND BALANCE RESTRICTED DEBT SERVICE | |
| 000000 | BALANCE BROUGHT FORWARD | 13,059,759.33- |
| 94100 | ENCUMBRANCES | |
| 030000 | OTHER PERSONAL SERVICES | 63,249.44 |
| 030000 | CF OTHER PERSONAL SERVICES | 6,541.84 |
| 040000 | EXPENSES | 54,407.30 |
| 040000 | CF EXPENSES | 4,160.30 |
| 080039 | 19 STATE PARK FACILITY IMPROV | 328,550.82 |
| 080039 | 20 STATE PARK FACILITY IMPROV | 2,302,306.62 |
| 080167 | 17 LAKE APOPKA RESTORATION | 4,522,202.03 |
| 080185 | 18 SJR/KHLR PROJECTS | 5,500,000.00 |
| 080185 | 19 SJR/KHLR PROJECTS | 7,677,359.00 |
| 080185 | 20 SJR/KHLR PROJECTS | 9,568,434.00 |
| 083643 | 18 MAIN/REP/CONST-STATEWIDE | 13,071.58 |
| 083643 | 19 MAIN/REP/CONST-STATEWIDE | 133,646.02 |
| 083643 | 20 MAIN/REP/CONST-STATEWIDE | 43,638.00 |

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

| CAT | | BEGINNING BALANCE |
|-------------------|--|-------------------|
| 087752 | 19 HURRICANE BEACH RECOVERY | 5,068,559.00 |
| 087870 | 16 SPRINGS RESTORATION | 25,016,436.45 |
| 087870 | 17 SPRINGS RESTORATION | 29,611,510.46 |
| 087870 | 18 SPRINGS RESTORATION | 36,465,433.98 |
| 087870 | 20 SPRINGS RESTORATION | 74,163,430.12 |
| 088964 | 16 TOTAL MAX DAILY LOADS | 4,459,338.09 |
| 088964 | 19 TOTAL MAX DAILY LOADS | 4,677,605.19 |
| 100718 | LAND MANAGEMENT | 112,258.67 |
| 100718 | CF LAND MANAGEMENT | 55,264.17 |
| 100777 | CONTRACTED SERVICES | 25,040.24 |
| 100777 | CF CONTRACTED SERVICES | 24,099.00 |
| 101496 | STATE LANDS STEWARDSHIP | 5,550.01 |
| 103882 | CAMA/CARL MANAGEMENT FUNDS | 123,894.22 |
| 103882 | CF CAMA/CARL MANAGEMENT FUNDS | 33,172.60 |
| 103886 | GREENWAYS CARL MGMT FUND | 45,444.57 |
| 103886 | CF GREENWAYS CARL MGMT FUND | 13,275.00 |
| 108025 | TOTAL MAXIMUM DAILY LOADS | 14,774.71 |
| 140076 | 16 G/A-NPS MGMT PLANNING | 1,460,061.57 |
| 140126 | 16 BEACH PROJECTS - STW | 1,954,016.17 |
| 140126 | 17 BEACH PROJECTS - STW | 6,171,341.04 |
| 140126 | 18 BEACH PROJECTS - STW | 8,655,353.54 |
| 140126 | 19 BEACH PROJECTS - STW | 33,786,279.21 |
| 140126 | 20 BEACH PROJECTS - STW | 23,187,765.44 |
| 141115 | 18 G/A-FL KEYS ACSC | 291,311.25 |
| 141115 | 20 G/A-FL KEYS ACSC | 4,865,351.25 |
| 145554 | 16 BREVARD CO MUCK DREDGING | 425,538.00 |
| ** GL 94100 TOTAL | | 290,929,670.90 |
| 98100 | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 030000 | OTHER PERSONAL SERVICES | 63,249.44- |
| 030000 | CF OTHER PERSONAL SERVICES | 6,541.84- |
| 040000 | EXPENSES | 54,407.30- |
| 040000 | CF EXPENSES | 4,160.30- |
| 080039 | 19 STATE PARK FACILITY IMPROV | 328,550.82- |
| 080039 | 20 STATE PARK FACILITY IMPROV | 2,302,306.62- |
| 080167 | 17 LAKE APOPKA RESTORATION | 4,522,202.03- |
| 080185 | 18 SJR/KHLR PROJECTS | 5,500,000.00- |
| 080185 | 19 SJR/KHLR PROJECTS | 7,677,359.00- |
| 080185 | 20 SJR/KHLR PROJECTS | 9,568,434.00- |
| 083643 | 18 MAIN/REP/CONST-STATEWIDE | 13,071.58- |
| 083643 | 19 MAIN/REP/CONST-STATEWIDE | 133,646.02- |
| 083643 | 20 MAIN/REP/CONST-STATEWIDE | 43,638.00- |
| 087752 | 19 HURRICANE BEACH RECOVERY | 5,068,559.00- |
| 087870 | 16 SPRINGS RESTORATION | 25,016,436.45- |
| 087870 | 17 SPRINGS RESTORATION | 29,611,510.46- |
| 087870 | 18 SPRINGS RESTORATION | 36,465,433.98- |

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

| CAT | | | BEGINNING BALANCE |
|--------|----|----------------------------|-------------------|
| 087870 | 20 | SPRINGS RESTORATION | 74,163,430.12- |
| 088964 | 16 | TOTAL MAX DAILY LOADS | 4,459,338.09- |
| 088964 | 19 | TOTAL MAX DAILY LOADS | 4,677,605.19- |
| 100718 | | LAND MANAGEMENT | 112,258.67- |
| 100718 | CF | LAND MANAGEMENT | 55,264.17- |
| 100777 | | CONTRACTED SERVICES | 25,040.24- |
| 100777 | CF | CONTRACTED SERVICES | 24,099.00- |
| 101496 | | STATE LANDS STEWARDSHIP | 5,550.01- |
| 103882 | | CAMA/CARL MANAGEMENT FUNDS | 123,894.22- |
| 103882 | CF | CAMA/CARL MANAGEMENT FUNDS | 33,172.60- |
| 103886 | | GREENWAYS CARL MGMT FUND | 45,444.57- |
| 103886 | CF | GREENWAYS CARL MGMT FUND | 13,275.00- |
| 108025 | | TOTAL MAXIMUM DAILY LOADS | 14,774.71- |
| 140076 | 16 | G/A-NPS MGMT PLANNING | 1,460,061.57- |
| 140126 | 16 | BEACH PROJECTS - STW | 1,954,016.17- |
| 140126 | 17 | BEACH PROJECTS - STW | 6,171,341.04- |
| 140126 | 18 | BEACH PROJECTS - STW | 8,655,353.54- |
| 140126 | 19 | BEACH PROJECTS - STW | 33,786,279.21- |
| 140126 | 20 | BEACH PROJECTS - STW | 23,187,765.44- |
| 141115 | 18 | G/A-FL KEYS ACSC | 291,311.25- |
| 141115 | 20 | G/A-FL KEYS ACSC | 4,865,351.25- |
| 145554 | 16 | BREVARD CO MUCK DREDGING | 425,538.00- |
| | | ** GL 98100 TOTAL | 290,929,670.90- |
| | | *** 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 | 68,749.99 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 3,217,889.83 |
| 15301 | DUE FROM INTEREST EARNINGS INVESTMENTS | |
| 000500 | INTEREST | 6,322.02 |
| 16300 | DUE FROM OTHER DEPARTMENTS | |
| 001500 | TRANSFERS | 11,684.88 |
| 35300 | DUE TO OTHER DEPARTMENTS | |
| 310403 | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 329.12- |
| 35600 | DUE TO GENERAL REVENUE | |
| 310322 | SERVICE CHARGE TO GEN REV | 3,616.78- |
| 38600 | CURRENT COMPENSATED ABSENCES LIABILITY | |
| 000000 | BALANCE BROUGHT FORWARD | 16,213.06- |
| 54900 | COMMITTED FUND BALANCE | |
| 000000 | BALANCE BROUGHT FORWARD | 3,284,487.76- |
| | *** FUND TOTAL | 0.00 |

| 370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION | | BEGINNING BALANCE |
|--|--|-------------------|
| 20 2 506002 NONMANDATORY LAND RECLAMATION TRUST FUND | | |
| G-L | G-L ACCOUNT NAME | |
| CAT | | BEGINNING BALANCE |
| 12100 | UNRELEASED CASH IN STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 59,062.86 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 35,378,210.61 |
| 15301 | DUE FROM INTEREST EARNINGS INVESTMENTS | |
| 000500 | INTEREST | 68,424.49 |
| 31100 | ACCOUNTS PAYABLE | |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 273.86- |
| 060000 | OPERATING CAPITAL OUTLAY | 0.00 |
| 060000 | CF OPERATING CAPITAL OUTLAY | 10,575.67- |
| 080889 | 06 NON-MANDATORY LAND RECLAIM | 469,750.20- |
| 080889 | 07 NON-MANDATORY LAND RECLAIM | 114,892.65- |
| 080889 | 09 NON-MANDATORY LAND RECLAIM | 497,866.17- |
| 080889 | 15 NON-MANDATORY LAND RECLAIM | 124,692.68- |
| 104070 | HABITAT RESTORATION | 0.00 |
| 104070 | CF HABITAT RESTORATION | 39,248.86- |
| | ** GL 31100 TOTAL | 1,257,300.09- |
| 32100 | ACCRUED SALARIES AND WAGES | |
| 010000 | SALARIES AND BENEFITS | 0.00 |
| 010000 | CF SALARIES AND BENEFITS | 88.98- |
| | ** GL 32100 TOTAL | 88.98- |
| 33101 | DEPOSITS PAYABLE ESCROW | |
| 000000 | BALANCE BROUGHT FORWARD | 8,525.00- |
| 35300 | DUE TO OTHER DEPARTMENTS | |
| 310403 | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 3,562.15- |
| 35600 | DUE TO GENERAL REVENUE | |
| 310322 | SERVICE CHARGE TO GEN REV | 19,162.60- |
| 35700 | DUE TO COMPONENT UNIT/PRIMARY | |
| 040000 | EXPENSES | 0.00 |
| 38600 | CURRENT COMPENSATED ABSENCES LIABILITY | |
| 000000 | BALANCE BROUGHT FORWARD | 10,105.99- |

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
 20 2 506002 NONMANDATORY LAND RECLAMATION TRUST FUND

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|-----------|--|-------------------|
| CAT | | BEGINNING BALANCE |
| 54900 | COMMITTED FUND BALANCE | |
| 000000 | BALANCE BROUGHT FORWARD | 34,206,953.15- |
| 94100 | ENCUMBRANCES | |
| 060000 | OPERATING CAPITAL OUTLAY | 10,575.67 |
| 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 | 1,816,093.11 |
| 080889 07 | NON-MANDATORY LAND RECLAIM | 1,416,575.60 |
| 080889 08 | NON-MANDATORY LAND RECLAIM | 905,574.07 |
| 080889 09 | NON-MANDATORY LAND RECLAIM | 1,530,817.65 |
| 080889 14 | NON-MANDATORY LAND RECLAIM | 2,796,222.14 |
| 080889 15 | NON-MANDATORY LAND RECLAIM | 3,780,314.44 |
| 080889 16 | NON-MANDATORY LAND RECLAIM | 4,199,999.67 |
| 080889 17 | NON-MANDATORY LAND RECLAIM | 1,656,733.89 |
| 104070 | HABITAT RESTORATION | 43,248.86 |
| | ** GL 94100 TOTAL | 26,570,684.01 |
| 98100 | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 060000 | OPERATING CAPITAL OUTLAY | 10,575.67- |
| 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 | 1,816,093.11- |
| 080889 07 | NON-MANDATORY LAND RECLAIM | 1,416,575.60- |
| 080889 08 | NON-MANDATORY LAND RECLAIM | 905,574.07- |
| 080889 09 | NON-MANDATORY LAND RECLAIM | 1,530,817.65- |
| 080889 14 | NON-MANDATORY LAND RECLAIM | 2,796,222.14- |
| 080889 15 | NON-MANDATORY LAND RECLAIM | 3,780,314.44- |
| 080889 16 | NON-MANDATORY LAND RECLAIM | 4,199,999.67- |
| 080889 17 | NON-MANDATORY LAND RECLAIM | 1,656,733.89- |
| 104070 | HABITAT RESTORATION | 43,248.86- |
| | ** GL 98100 TOTAL | 26,570,684.01- |
| | *** 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 | |
| 000100 | FEEES | 5,550.00 |
| 000200 | LICENSES | 23,569.00 |
| | ** GL 11100 TOTAL | 29,119.00 |
| 12100 | UNRELEASED CASH IN STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 361,127.23 |
| 12400 | CASH IN STATE TREASURY UNVERIFIED | |
| 000200 | LICENSES | 21,975.00 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 8,489,163.18 |
| 15102 | DUE FROM INDIVIDUALS AND BUSINESS FIRM | |
| 000200 | LICENSES | 40,832.60 |
| 001200 | FINES, FORFEITURES, JUDGEMENTS, AND PENALTI | 670.00 |
| | ** GL 15102 TOTAL | 41,502.60 |
| 15103 | DUE FROM INDIVIDUALS AND BUSINESS BAD | |
| 000100 | FEEES | 900.00 |
| 000200 | LICENSES | 12,655.00 |
| 001202 | PENALTIES | 682.50 |
| | ** GL 15103 TOTAL | 14,237.50 |
| 15301 | DUE FROM INTEREST EARNINGS INVESTMENTS | |
| 000500 | INTEREST | 16,521.10 |
| 15900 | ALLOWANCE FOR UNCOLLECTIBLES | |
| 000100 | FEEES | 800.00- |
| 000200 | LICENSES | 42,187.60- |
| 001200 | FINES, FORFEITURES, JUDGEMENTS, AND PENALTI | 420.00- |
| 001202 | PENALTIES | 450.00- |
| | ** GL 15900 TOTAL | 43,857.60- |
| 16500 | DUE FROM OTHER GOVERNMENTAL UNITS | |
| 000200 | LICENSES | 1,450.00 |
| 16506 | DUE FROM OTHER GOVERNMENTAL UNITS-BAD | |
| 000200 | LICENSES | 650.00 |
| 001202 | PENALTIES | 32.50 |
| | ** GL 16506 TOTAL | 682.50 |

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

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|--------|--|-------------------|
| CAT | | |
| 31100 | ACCOUNTS PAYABLE | |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 5,026.38- |
| | ** GL 31100 TOTAL | 5,026.38- |
| 32100 | ACCRUED SALARIES AND WAGES | |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF OTHER PERSONAL SERVICES | 1,931.63- |
| 100774 | NAT'L POLLUT/ELIMINATION | 0.00 |
| 100774 | CF NAT'L POLLUT/ELIMINATION | 3,559.68- |
| | ** GL 32100 TOTAL | 5,491.31- |
| 35200 | DUE TO STATE FUNDS, WITHIN DEPARTMENT | |
| 000200 | LICENSES | 109,003.76- |
| 35300 | DUE TO OTHER DEPARTMENTS | |
| 100777 | CONTRACTED SERVICES | 0.00 |
| 100777 | CF CONTRACTED SERVICES | 53.90- |
| 310403 | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 860.08- |
| | ** GL 35300 TOTAL | 913.98- |
| 35600 | DUE TO GENERAL REVENUE | |
| 310322 | SERVICE CHARGE TO GEN REV | 203,284.76- |
| 38600 | CURRENT COMPENSATED ABSENCES LIABILITY | |
| 000000 | BALANCE BROUGHT FORWARD | 45,730.29- |
| 010000 | SALARIES AND BENEFITS | 0.00 |
| 010000 | CF SALARIES AND BENEFITS | 33,300.00- |
| | ** GL 38600 TOTAL | 79,030.29- |
| 38900 | REVENUES RECEIVED IN ADVANCE - CURRENT | |
| 000100 | FEES | 8,000.00- |
| 54900 | COMMITTED FUND BALANCE | |
| 000000 | BALANCE BROUGHT FORWARD | 8,521,170.03- |
| 94100 | ENCUMBRANCES | |
| 040000 | EXPENSES | 11,584.63 |
| 100777 | CONTRACTED SERVICES | 2,698.16 |
| | ** GL 94100 TOTAL | 14,282.79 |
| 98100 | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 040000 | EXPENSES | 11,584.63- |
| 100777 | CONTRACTED SERVICES | 2,698.16- |
| | ** GL 98100 TOTAL | 14,282.79- |
| | *** FUND TOTAL | 0.00 |

| 370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION | | BEGINNING BALANCE |
|---|--|-------------------|
| G-L | G-L ACCOUNT NAME | |
| 20 2 603001 | WATER PROTECTION AND SUSTAINABILITY PROGRAM TF | |
| 12100 | UNRELEASED CASH IN STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 0.00 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 31,188,540.07 |
| 15301 | DUE FROM INTEREST EARNINGS INVESTMENTS | |
| 000500 | INTEREST | 60,770.44 |
| 16700 | DUE FROM COMPONENT UNIT/PRIMARY | |
| 000500 | INTEREST | 3.88 |
| 25800 | ADVANCES TO COMPONENT UNITS | |
| 141138 20 | G/A - ALT WATER SUPPLY | 250,000.00 |
| 35300 | DUE TO OTHER DEPARTMENTS | |
| 310403 | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 3,163.68- |
| 35600 | DUE TO GENERAL REVENUE | |
| 310322 | SERVICE CHARGE TO GEN REV | 17,458.55- |
| 54900 | COMMITTED FUND BALANCE | |
| 000000 | BALANCE BROUGHT FORWARD | 31,478,692.16- |
| 94100 | ENCUMBRANCES | |
| 140008 07 | G/A-SUR WATER IMP PROJ | 127,257.72 |
| 141138 20 | G/A - ALT WATER SUPPLY | 250,000.00 |
| | ** GL 94100 TOTAL | 377,257.72 |
| 98100 | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 140008 07 | G/A-SUR WATER IMP PROJ | 127,257.72- |
| 141138 20 | G/A - ALT WATER SUPPLY | 250,000.00- |
| | ** GL 98100 TOTAL | 377,257.72- |
| | *** FUND TOTAL | 0.00 |

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

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|--------|--|-------------------|
| CAT | | |
| 11100 | CASH ON HAND | |
| 000200 | LICENSES | 205.00 |
| 12100 | UNRELEASED CASH IN STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 261,708.07 |
| 12400 | CASH IN STATE TREASURY UNVERIFIED | |
| 000200 | LICENSES | 200.00 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 15,621,783.57 |
| 15102 | DUE FROM INDIVIDUALS AND BUSINESS FIRM | |
| 001801 | REIMBURSEMENTS | 334,850.37 |
| 15103 | DUE FROM INDIVIDUALS AND BUSINESS BAD | |
| 000200 | LICENSES | 70.00 |
| 001202 | PENALTIES | 30.00 |
| | ** GL 15103 TOTAL | 100.00 |
| 15301 | DUE FROM INTEREST EARNINGS INVESTMENTS | |
| 000500 | INTEREST | 31,358.49 |
| 15900 | ALLOWANCE FOR UNCOLLECTIBLES | |
| 000200 | LICENSES | 70.00- |
| 001202 | PENALTIES | 30.00- |
| 001801 | REIMBURSEMENTS | 42,233.38- |
| | ** GL 15900 TOTAL | 42,333.38- |
| 16200 | DUE FROM STATE FUNDS, WITHIN DEPART. | |
| 000200 | LICENSES | 50.00 |
| 16300 | DUE FROM OTHER DEPARTMENTS | |
| 001600 | DISTRIBUTION-TRANSFERS REQUIRED BY LAW | 1,632,651.53 |
| 31100 | ACCOUNTS PAYABLE | |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF OTHER PERSONAL SERVICES | 24,785.00- |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 2,948.55- |
| 050068 | G/A-SWIX | 0.00 |
| 050068 | CF G/A-SWIX | 16,631.26- |
| 060000 | OPERATING CAPITAL OUTLAY | 0.00 |
| 060000 | CF OPERATING CAPITAL OUTLAY | 29,348.30- |
| 086000 | 18 WASTE TIRE ABATEMENT | 49,326.20- |

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

| G-L | G-L | ACCOUNT NAME | BEGINNING BALANCE |
|--------|-----|--|-------------------|
| CAT | | | |
| 088040 | 20 | MAJOR DISASTERS EMERGENCY REPAIRS | 323,619.23- |
| 100777 | | CONTRACTED SERVICES | 0.00 |
| 100777 | CF | CONTRACTED SERVICES | 41,397.28- |
| 101492 | | HAZARDOUS WASTE CLEANUP | 0.00 |
| 101492 | CF | HAZARDOUS WASTE CLEANUP | 9,702.63- |
| 141132 | 20 | G/A-REEF PROT/TIRE ABATE | 210,617.00- |
| | | ** GL 31100 TOTAL | 708,375.45- |
| 35300 | | DUE TO OTHER DEPARTMENTS | |
| 101492 | | HAZARDOUS WASTE CLEANUP | 0.00 |
| 101492 | CF | HAZARDOUS WASTE CLEANUP | 18.63- |
| 310403 | | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 1,632.51- |
| | | ** GL 35300 TOTAL | 1,651.14- |
| 35500 | | DUE TO OTHER GOVERNMENTAL UNITS | |
| 086000 | 18 | WASTE TIRE ABATEMENT | 9,000.00- |
| 140134 | 20 | SOLID WASTE MANAGEMENT | 30,303.00- |
| | | ** GL 35500 TOTAL | 39,303.00- |
| 38600 | | CURRENT COMPENSATED ABSENCES LIABILITY | |
| 000000 | | BALANCE BROUGHT FORWARD | 20,092.51- |
| 010000 | | SALARIES AND BENEFITS | 0.00 |
| 010000 | CF | SALARIES AND BENEFITS | 6,463.57- |
| | | ** GL 38600 TOTAL | 26,556.08- |
| 47300 | | DEFERRED INFLOWS - UNAVAILABLE REVENUE | |
| 001801 | | REIMBURSEMENTS | 280,550.31- |
| 54900 | | COMMITTED FUND BALANCE | |
| 000000 | | BALANCE BROUGHT FORWARD | 16,784,137.67- |
| 94100 | | ENCUMBRANCES | |
| 030000 | | OTHER PERSONAL SERVICES | 16,367.50 |
| 040000 | | EXPENSES | 4,388.08 |
| 050068 | | G/A-SWIX | 16,631.26 |
| 060000 | | OPERATING CAPITAL OUTLAY | 31,946.10 |
| 060000 | CF | OPERATING CAPITAL OUTLAY | 9,003.50 |
| 086000 | 18 | WASTE TIRE ABATEMENT | 90,415.09 |
| 086000 | 19 | WASTE TIRE ABATEMENT | 490,024.25 |
| 086000 | 20 | WASTE TIRE ABATEMENT | 218,665.07 |
| 087777 | 16 | LANDFILL CLOSURES | 580,000.00 |
| 087777 | 18 | LANDFILL CLOSURES | 1,797,025.69 |
| 087777 | 19 | LANDFILL CLOSURES | 1,498,537.50 |
| 087777 | 20 | LANDFILL CLOSURES | 2,558,295.53 |
| 088040 | 20 | MAJOR DISASTERS EMERGENCY REPAIRS | 1,925,573.00 |
| 100777 | | CONTRACTED SERVICES | 53,668.14 |

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

| CAT | | | BEGINNING BALANCE |
|--------|----|--|-------------------|
| 101492 | | HAZARDOUS WASTE CLEANUP | 27,006.76 |
| 140134 | 19 | SOLID WASTE MANAGEMENT | 87,295.76 |
| 140134 | 20 | SOLID WASTE MANAGEMENT | 1,255,322.02 |
| 141132 | 20 | G/A-REEF PROT/TIRE ABATE | 1,346,499.94 |
| | | ** GL 94100 TOTAL | 12,006,665.19 |
| 98100 | | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 030000 | | OTHER PERSONAL SERVICES | 16,367.50- |
| 040000 | | EXPENSES | 4,388.08- |
| 050068 | | G/A-SWIX | 16,631.26- |
| 060000 | | OPERATING CAPITAL OUTLAY | 31,946.10- |
| 060000 | CF | OPERATING CAPITAL OUTLAY | 9,003.50- |
| 086000 | 18 | WASTE TIRE ABATEMENT | 90,415.09- |
| 086000 | 19 | WASTE TIRE ABATEMENT | 490,024.25- |
| 086000 | 20 | WASTE TIRE ABATEMENT | 218,665.07- |
| 087777 | 16 | LANDFILL CLOSURES | 580,000.00- |
| 087777 | 18 | LANDFILL CLOSURES | 1,797,025.69- |
| 087777 | 19 | LANDFILL CLOSURES | 1,498,537.50- |
| 087777 | 20 | LANDFILL CLOSURES | 2,558,295.53- |
| 088040 | 20 | MAJOR DISASTERS EMERGENCY REPAIRS | 1,925,573.00- |
| 100777 | | CONTRACTED SERVICES | 53,668.14- |
| 101492 | | HAZARDOUS WASTE CLEANUP | 27,006.76- |
| 140134 | 19 | SOLID WASTE MANAGEMENT | 87,295.76- |
| 140134 | 20 | SOLID WASTE MANAGEMENT | 1,255,322.02- |
| 141132 | 20 | G/A-REEF PROT/TIRE ABATE | 1,346,499.94- |
| | | ** GL 98100 TOTAL | 12,006,665.19- |
| | | *** FUND TOTAL | 0.00 |

| 370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION | | BEGINNING BALANCE |
|--|--|-------------------|
| 20 2 661001 WASTEWATER TREATMENT & STORMWATER MGT REV LOAN T | | |
| G-L | G-L ACCOUNT NAME | |
| | CAT | BEGINNING BALANCE |
| 11100 | CASH ON HAND | |
| 002300 | REPAYMENT OF LOANS | 12,289.00 |
| 12100 | UNRELEASED CASH IN STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 92,139.17 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 288,273,269.81 |
| 15301 | DUE FROM INTEREST EARNINGS INVESTMENTS | |
| 000500 | INTEREST | 541,386.96 |
| 15400 | LOANS AND NOTES RECEIVABLE | |
| 002300 | REPAYMENT OF LOANS | 118,777,583.48 |
| 16200 | DUE FROM STATE FUNDS, WITHIN DEPART. | |
| 002300 | REPAYMENT OF LOANS | 90,582.51 |
| 25300 | LOANS/NOTES REC FROM OTHER GOVERNMENTS | |
| 002300 | REPAYMENT OF LOANS | 1,241,544,508.08 |
| 35100 | DUE TO STATE FUNDS, WITHIN DIVISION | |
| 002300 | REPAYMENT OF LOANS | 0.00 |
| 35200 | DUE TO STATE FUNDS, WITHIN DEPARTMENT | |
| 002300 | REPAYMENT OF LOANS | 238,774.22- |
| 35300 | DUE TO OTHER DEPARTMENTS | |
| 310403 | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 28,184.41- |
| 54900 | COMMITTED FUND BALANCE | |
| 000000 | BALANCE BROUGHT FORWARD | 0.00 |
| 57200 | RESTRICTED BY FEDERAL GOVERNMENT | |
| 000000 | BALANCE BROUGHT FORWARD | 1,649,064,800.38- |
| 94100 | ENCUMBRANCES | |
| 140131 | 16 WASTEWATER TREAT FAC CONST | 3,051,335.00 |
| 140131 | 17 WASTEWATER TREAT FAC CONST | 36,464,533.27 |
| 140131 | 18 WASTEWATER TREAT FAC CONST | 16,591,763.00 |
| 140131 | 19 WASTEWATER TREAT FAC CONST | 70,020,222.73 |
| 140131 | 20 WASTEWATER TREAT FAC CONST | 79,656,010.65 |
| | ** GL 94100 TOTAL | 205,783,864.65 |

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 661001 WASTEWATER TREATMENT & STORMWATER MGT REV LOAN T

G-L G-L ACCOUNT NAME

| CAT | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | BEGINNING BALANCE |
|-----------|--|-------------------|
| 98100 | | |
| 140131 16 | WASTEWATER TREAT FAC CONST | 3,051,335.00- |
| 140131 17 | WASTEWATER TREAT FAC CONST | 36,464,533.27- |
| 140131 18 | WASTEWATER TREAT FAC CONST | 16,591,763.00- |
| 140131 19 | WASTEWATER TREAT FAC CONST | 70,020,222.73- |
| 140131 20 | WASTEWATER TREAT FAC CONST | 79,656,010.65- |
| | ** GL 98100 TOTAL | 205,783,864.65- |
| | *** FUND TOTAL | 0.00 |

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

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|--------|--|-------------------|
| CAT | | |
| 11100 | CASH ON HAND | |
| 000100 | FEEES | 162,567.00 |
| 11150 | CASH ON HAND - PARK CHANGE FUNDS STPKS | |
| 000000 | BALANCE BROUGHT FORWARD | 51,680.00 |
| 11201 | CASH PARK BANK ACCOUNTS | |
| 000000 | BALANCE BROUGHT FORWARD | 9,226,800.76 |
| 11202 | CASH REVOLVING FUNDS - MULTIPLE | |
| 000000 | BALANCE BROUGHT FORWARD | 123,320.00 |
| 12100 | UNRELEASED CASH IN STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 1,262,246.71 |
| 12400 | CASH IN STATE TREASURY UNVERIFIED | |
| 000100 | FEEES | 90,509.70 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 27,389,966.30 |
| 15101 | DUE FROM EMPLOYEES | |
| 001800 | REFUNDS | 8,109.38 |
| 15102 | DUE FROM INDIVIDUALS AND BUSINESS FIRM | |
| 000100 | FEEES | 443,096.79 |
| 001204 | RESTITUTION | 262.85 |
| | ** GL 15102 TOTAL | 443,359.64 |
| 15103 | DUE FROM INDIVIDUALS AND BUSINESS BAD | |
| 000100 | FEEES | 7,739.35 |
| 001202 | PENALTIES | 1,588.27 |
| | ** GL 15103 TOTAL | 9,327.62 |
| 15104 | DUE FROM CONCESSION OPERATORS | |
| 001800 | REFUNDS | 25,200.00 |
| 001801 | REIMBURSEMENTS | 3,500.00 |
| 002102 | CONCESSIONS | 400,600.00 |
| | ** GL 15104 TOTAL | 429,300.00 |
| 15301 | DUE FROM INTEREST EARNINGS INVESTMENTS | |
| 000500 | INTEREST | 55,032.97 |

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

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|--------|---------------------------------|-------------------|
| CAT | | |
| 15900 | ALLOWANCE FOR UNCOLLECTIBLES | |
| 000100 | FEEs | 6,819.97- |
| 001202 | PENALTIES | 1,465.45- |
| 001204 | RESTITUTION | 262.85- |
| 001800 | REFUNDS | 25,500.00- |
| | ** GL 15900 TOTAL | 34,048.27- |
| 16502 | DUE FROM COUNTIES | |
| 001800 | REFUNDS | 176,835.52 |
| 16900 | DUE FROM CLEARING FUND | |
| 000100 | FEEs | 253,460.40 |
| 17104 | INVENTORIES GASOLINE | |
| 000000 | BALANCE BROUGHT FORWARD | 7,208.33 |
| 040000 | EXPENSES | 13,261.87 |
| | ** GL 17104 TOTAL | 20,470.20 |
| 17105 | INVENTORIES MOTOR OILS | |
| 000000 | BALANCE BROUGHT FORWARD | 2,492.93 |
| 040000 | EXPENSES | 15,457.29 |
| | ** GL 17105 TOTAL | 17,950.22 |
| 17106 | INVENTORIES MISC FUELS AND LUBE | |
| 000000 | BALANCE BROUGHT FORWARD | 702.38 |
| 040000 | EXPENSES | 18,010.04 |
| | ** GL 17106 TOTAL | 18,712.42 |
| 17108 | INVENTORIES HERBICIDES | |
| 000000 | BALANCE BROUGHT FORWARD | 114,957.46 |
| 040000 | EXPENSES | 483,005.28 |
| | ** GL 17108 TOTAL | 597,962.74 |
| 17200 | GOODS PURCHASED FOR RESALE | |
| 000000 | BALANCE BROUGHT FORWARD | 1,100,711.26 |
| 040000 | EXPENSES | 1,007,549.24- |
| | ** GL 17200 TOTAL | 93,162.02 |
| 31100 | ACCOUNTS PAYABLE | |
| 000100 | FEEs | 129,814.64- |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF OTHER PERSONAL SERVICES | 186,686.50- |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 557,376.25- |
| 060000 | OPERATING CAPITAL OUTLAY | 0.00 |

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

| CAT | | | BEGINNING BALANCE |
|--------|----|----------------------------|-------------------|
| 060000 | CF | OPERATING CAPITAL OUTLAY | 10,485.49- |
| 080039 | 18 | STATE PARK FACILITY IMPROV | 105,821.78- |
| 080039 | 19 | STATE PARK FACILITY IMPROV | 211,133.30- |
| 087151 | 18 | LOVERS KEY STATE PARK | 261,121.19- |
| 087155 | 17 | BAHIA HONDA ST PARK | 30,773.39- |
| 087937 | 19 | PARTNERSHIP/PARKS/ST MATCH | 350.00- |
| 088130 | 18 | REMOVE ACCESS BARRIERS-STW | 15,200.00- |
| 088130 | 19 | REMOVE ACCESS BARRIERS-STW | 63,200.15- |
| 100592 | | DISBURSE DONATIONS | 0.00 |
| 100592 | CF | DISBURSE DONATIONS | 77,715.96- |
| 100718 | | LAND MANAGEMENT | 0.00 |
| 100718 | CF | LAND MANAGEMENT | 5,286.76- |
| 101198 | | OUTSOURCING | 0.00 |
| 101198 | CF | OUTSOURCING | 543,874.77- |
| 102334 | | CONTRL OF INVASIVE EXOTICS | 0.00 |
| 102334 | CF | CONTRL OF INVASIVE EXOTICS | 10,598.21- |
| 105006 | | LAND USE PROCEEDS DISBURSE | 0.00 |
| 105006 | CF | LAND USE PROCEEDS DISBURSE | 5,603.43- |
| | | ** GL 31100 TOTAL | 2,215,041.82- |
| 32100 | | ACCRUED SALARIES AND WAGES | |
| 010000 | | SALARIES AND BENEFITS | 0.00 |
| 010000 | CF | SALARIES AND BENEFITS | 251.99- |
| 030000 | | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF | OTHER PERSONAL SERVICES | 99,555.36- |
| 088130 | 19 | REMOVE ACCESS BARRIERS-STW | 0.00 |
| 100592 | | DISBURSE DONATIONS | 0.00 |
| 100592 | CF | DISBURSE DONATIONS | 2,710.74- |
| 101198 | | OUTSOURCING | 0.00 |
| 101198 | CF | OUTSOURCING | 64,044.64- |
| 102334 | | CONTRL OF INVASIVE EXOTICS | 0.00 |
| 102334 | CF | CONTRL OF INVASIVE EXOTICS | 5,355.50- |
| 105006 | | LAND USE PROCEEDS DISBURSE | 0.00 |
| 105006 | CF | LAND USE PROCEEDS DISBURSE | 1,976.14- |
| | | ** GL 32100 TOTAL | 173,894.37- |
| 33101 | | DEPOSITS PAYABLE ESCROW | |
| 002700 | | SECURITY/ESCROW DEPOSITS | 383,200.00- |
| 35300 | | DUE TO OTHER DEPARTMENTS | |
| 002102 | | CONCESSIONS | 215,041.05- |
| 010000 | | SALARIES AND BENEFITS | 0.00 |
| 030000 | | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF | OTHER PERSONAL SERVICES | 2,347.42- |
| 040000 | | EXPENSES | 0.00 |
| 040000 | CF | EXPENSES | 1,824.38- |

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

| G-L | G-L | ACCOUNT NAME | BEGINNING BALANCE |
|--------|-----|--|-------------------|
| | CAT | | |
| 088130 | 19 | REMOVE ACCESS BARRIERS-STW | 0.00 |
| 100718 | | LAND MANAGEMENT | 0.00 |
| 100718 | CF | LAND MANAGEMENT | 73.00- |
| 101198 | | OUTSOURCING | 0.00 |
| 101198 | CF | OUTSOURCING | 410.00- |
| 310403 | | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 2,864.99- |
| | | ** GL 35300 TOTAL | 222,560.84- |
| 35500 | | DUE TO OTHER GOVERNMENTAL UNITS | |
| 040000 | | EXPENSES | 0.00 |
| 040000 | CF | EXPENSES | 69,630.42- |
| 100590 | | DISTRIB OF SURCHARGE FEES | 0.00 |
| 100590 | CF | DISTRIB OF SURCHARGE FEES | 51,393.16- |
| 101198 | | OUTSOURCING | 0.00 |
| 101198 | CF | OUTSOURCING | 3,402.94- |
| 220020 | | REFUND STATE REVENUES | 1,317.05- |
| 310228 | | PAYMENT OF SALES TAX | 54,851.91- |
| | | ** GL 35500 TOTAL | 180,595.48- |
| 35600 | | DUE TO GENERAL REVENUE | |
| 310228 | | PAYMENT OF SALES TAX | 276,630.74- |
| 310322 | | SERVICE CHARGE TO GEN REV | 547,648.37- |
| | | ** GL 35600 TOTAL | 824,279.11- |
| 35700 | | DUE TO COMPONENT UNIT/PRIMARY | |
| 102151 | | MGT/WTR CONTROL STRUCTURES | 0.00 |
| 102151 | CF | MGT/WTR CONTROL STRUCTURES | 3,396.74- |
| | | ** GL 35700 TOTAL | 3,396.74- |
| 38600 | | CURRENT COMPENSATED ABSENCES LIABILITY | |
| 000000 | | BALANCE BROUGHT FORWARD | 159,050.69- |
| 010000 | | SALARIES AND BENEFITS | 0.00 |
| 010000 | CF | SALARIES AND BENEFITS | 10,401.57- |
| | | ** GL 38600 TOTAL | 169,452.26- |
| 38900 | | REVENUES RECEIVED IN ADVANCE - CURRENT | |
| 000100 | | FEES | 30,953.69- |
| 47300 | | DEFERRED INFLOWS - UNAVAILABLE REVENUE | |
| 001800 | | REFUNDS | 6,570.42- |
| 54900 | | COMMITTED FUND BALANCE | |
| 000000 | | BALANCE BROUGHT FORWARD | 35,438,523.00- |

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

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|-----------|--|-------------------|
| CAT | | |
| 55500 | FB RESERVED FOR LONG-TERM RECEIVABLES | |
| 040000 | EXPENSES | 0.00 |
| 56100 | NONSPENDABLE - INVENTORIES AND PREPAID | |
| 000000 | BALANCE BROUGHT FORWARD | 307,795.53 |
| 040000 | EXPENSES | 1,056,053.13- |
| | ** GL 56100 TOTAL | 748,257.60- |
| 94100 | ENCUMBRANCES | |
| 030000 | OTHER PERSONAL SERVICES | 182,576.02 |
| 030000 CF | OTHER PERSONAL SERVICES | 11,790.00 |
| 040000 | EXPENSES | 446,115.52 |
| 040000 CF | EXPENSES | 7,485.67 |
| 060000 | OPERATING CAPITAL OUTLAY | 13,075.50 |
| 080039 18 | STATE PARK FACILITY IMPROV | 548,433.71 |
| 080039 19 | STATE PARK FACILITY IMPROV | 2,216,878.37 |
| 087151 18 | LOVERS KEY STATE PARK | 2,441,021.67 |
| 087153 18 | FAKAHATCHEE STRAND SP | 1,222,651.74 |
| 087155 17 | BAHIA HONDA ST PARK | 107,542.55 |
| 087156 18 | STW PARK RD MAINT REPAIRS | 264,522.32 |
| 087937 19 | PARTNERSHIP/PARKS/ST MATCH | 651,672.75 |
| 088130 18 | REMOVE ACCESS BARRIERS-STW | 1,074,232.07 |
| 088130 19 | REMOVE ACCESS BARRIERS-STW | 1,302,243.66 |
| 100592 | DISBURSE DONATIONS | 65,417.96 |
| 100592 CF | DISBURSE DONATIONS | 13,196.00 |
| 100718 | LAND MANAGEMENT | 1,910.23 |
| 100777 | CONTRACTED SERVICES | 376.36 |
| 101198 | OUTSOURCING | 424,419.76 |
| 101198 CF | OUTSOURCING | 44,014.93 |
| 102151 | MGT/WTR CONTROL STRUCTURES | 56,539.02 |
| 102334 | CONTRL OF INVASIVE EXOTICS | 16,259.32 |
| 105006 | LAND USE PROCEEDS DISBURSE | 1,356.60 |
| | ** GL 94100 TOTAL | 11,113,731.73 |
| 98100 | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 030000 | OTHER PERSONAL SERVICES | 182,576.02- |
| 030000 CF | OTHER PERSONAL SERVICES | 11,790.00- |
| 040000 | EXPENSES | 446,115.52- |
| 040000 CF | EXPENSES | 7,485.67- |
| 060000 | OPERATING CAPITAL OUTLAY | 13,075.50- |
| 080039 18 | STATE PARK FACILITY IMPROV | 548,433.71- |
| 080039 19 | STATE PARK FACILITY IMPROV | 2,216,878.37- |
| 087151 18 | LOVERS KEY STATE PARK | 2,441,021.67- |
| 087153 18 | FAKAHATCHEE STRAND SP | 1,222,651.74- |
| 087155 17 | BAHIA HONDA ST PARK | 107,542.55- |

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

| CAT | | | BEGINNING BALANCE |
|--------|----|----------------------------|-------------------|
| 087156 | 18 | STW PARK RD MAINT REPAIRS | 264,522.32- |
| 087937 | 19 | PARTNERSHIP/PARKS/ST MATCH | 651,672.75- |
| 088130 | 18 | REMOVE ACCESS BARRIERS-STW | 1,074,232.07- |
| 088130 | 19 | REMOVE ACCESS BARRIERS-STW | 1,302,243.66- |
| 100592 | | DISBURSE DONATIONS | 65,417.96- |
| 100592 | CF | DISBURSE DONATIONS | 13,196.00- |
| 100718 | | LAND MANAGEMENT | 1,910.23- |
| 100777 | | CONTRACTED SERVICES | 376.36- |
| 101198 | | OUTSOURCING | 424,419.76- |
| 101198 | CF | OUTSOURCING | 44,014.93- |
| 102151 | | MGT/WTR CONTROL STRUCTURES | 56,539.02- |
| 102334 | | CONTRL OF INVASIVE EXOTICS | 16,259.32- |
| 105006 | | LAND USE PROCEEDS DISBURSE | 1,356.60- |
| | | ** GL 98100 TOTAL | 11,113,731.73- |
| | | *** 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 | 1,664,234.25 |
| 35700 | | DUE TO COMPONENT UNIT/PRIMARY | |
| 140124 | 14 | AID/WMD-LAND ACQUISITION | 17,717.50- |
| 54900 | | COMMITTED FUND BALANCE | |
| 000000 | | BALANCE BROUGHT FORWARD | 1,646,516.75- |
| 94100 | | ENCUMBRANCES | |
| 140124 | 12 | AID/WMD-LAND ACQUISITION | 18,937.25 |
| 140124 | 14 | AID/WMD-LAND ACQUISITION | 1,109,620.28 |
| 141122 | 15 | G/A-C-51 RESERVOIR IMPLMNT | 500,000.00 |
| | | ** GL 94100 TOTAL | 1,628,557.53 |
| 98100 | | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 140124 | 12 | AID/WMD-LAND ACQUISITION | 18,937.25- |
| 140124 | 14 | AID/WMD-LAND ACQUISITION | 1,109,620.28- |
| 141122 | 15 | G/A-C-51 RESERVOIR IMPLMNT | 500,000.00- |
| | | ** GL 98100 TOTAL | 1,628,557.53- |
| | | *** FUND TOTAL | 0.00 |

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

| CAT | | BEGINNING BALANCE |
|--------|---|-------------------|
| 11100 | CASH ON HAND | |
| 000100 | FEEs | 100.00 |
| 000200 | LICENSES | 3,925.00 |
| 001200 | FINES, FORFEITURES, JUDGEMENTS, AND PENALTI | 1,690.00 |
| 001801 | REIMBURSEMENTS | 1,000.00 |
| | ** GL 11100 TOTAL | 6,715.00 |
| 12100 | UNRELEASED CASH IN STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 167,398.41 |
| 12400 | CASH IN STATE TREASURY UNVERIFIED | |
| 000100 | FEEs | 100.00 |
| 000200 | LICENSES | 1,275.00 |
| 001200 | FINES, FORFEITURES, JUDGEMENTS, AND PENALTI | 3,034.00 |
| 001801 | REIMBURSEMENTS | 500.00 |
| | ** GL 12400 TOTAL | 4,909.00 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 31,685,026.28 |
| 15102 | DUE FROM INDIVIDUALS AND BUSINESS FIRM | |
| 000200 | LICENSES | 71,328.62 |
| 001200 | FINES, FORFEITURES, JUDGEMENTS, AND PENALTI | 4,373,921.84 |
| 001202 | PENALTIES | 50,558.08 |
| 001801 | REIMBURSEMENTS | 74,055.00 |
| | ** GL 15102 TOTAL | 4,569,863.54 |
| 15103 | DUE FROM INDIVIDUALS AND BUSINESS BAD | |
| 000100 | FEEs | 25.00 |
| 000200 | LICENSES | 153.00 |
| 001200 | FINES, FORFEITURES, JUDGEMENTS, AND PENALTI | 7,875.00 |
| 001202 | PENALTIES | 845.00 |
| 001801 | REIMBURSEMENTS | 11,050.01 |
| | ** GL 15103 TOTAL | 19,948.01 |
| 15301 | DUE FROM INTEREST EARNINGS INVESTMENTS | |
| 000500 | INTEREST | 62,225.15 |
| 15900 | ALLOWANCE FOR UNCOLLECTIBLES | |
| 000100 | FEEs | 25.00- |
| 000200 | LICENSES | 71,403.62- |
| 001200 | FINES, FORFEITURES, JUDGEMENTS, AND PENALTI | 3,467,672.82- |
| 001202 | PENALTIES | 51,388.08- |
| 001801 | REIMBURSEMENTS | 59,805.01- |
| | ** GL 15900 TOTAL | 3,650,294.53- |

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

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|-----------|--|-------------------|
| 16200 | DUE FROM STATE FUNDS, WITHIN DEPART. | |
| 000100 | FEEES | 300.00 |
| 000200 | LICENSES | 1,050.00 |
| | ** GL 16200 TOTAL | 1,350.00 |
| 16300 | DUE FROM OTHER DEPARTMENTS | |
| 001600 | DISTRIBUTION-TRANSFERS REQUIRED BY LAW | 2,206,218.74 |
| 31100 | ACCOUNTS PAYABLE | |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 CF | OTHER PERSONAL SERVICES | 131,193.27- |
| 040000 | EXPENSES | 0.00 |
| 040000 CF | EXPENSES | 45,950.85- |
| 050840 | G/A-LOCAL HAZ WASTE COL | 0.00 |
| 050840 CF | G/A-LOCAL HAZ WASTE COL | 29,195.33- |
| 060000 | OPERATING CAPITAL OUTLAY | 0.00 |
| 060000 CF | OPERATING CAPITAL OUTLAY | 63,421.98- |
| 080524 19 | DRY CLEAN/SITE CLEANUP | 156,097.38- |
| 080524 20 | DRY CLEAN/SITE CLEANUP | 38,613.80- |
| 088502 19 | HAZARD WASTE/SITE CLEANUP | 477,146.12- |
| 100027 | GROUND WTR/MONITOR NETWRK | 0.00 |
| 100027 CF | GROUND WTR/MONITOR NETWRK | 111,866.99- |
| 100050 | EVERGLADES LAB SUPPORT | 0.00 |
| 100050 CF | EVERGLADES LAB SUPPORT | 100,558.06- |
| 100591 | SUBMERGED RES DAMAGED REST | 0.00 |
| 100591 CF | SUBMERGED RES DAMAGED REST | 19,018.00- |
| 100777 | CONTRACTED SERVICES | 0.00 |
| 100777 CF | CONTRACTED SERVICES | 27,224.18- |
| 101492 | HAZARDOUS WASTE CLEANUP | 5,526.84- |
| 101492 CF | HAZARDOUS WASTE CLEANUP | 394,790.12- |
| 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 | 1,554.58- |
| | ** GL 31100 TOTAL | 1,817,054.50- |
| 32100 | ACCRUED SALARIES AND WAGES | |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 CF | OTHER PERSONAL SERVICES | 4,407.54- |
| 100027 | GROUND WTR/MONITOR NETWRK | 0.00 |
| 100027 CF | GROUND WTR/MONITOR NETWRK | 42,287.40- |
| 100591 | SUBMERGED RES DAMAGED REST | 0.00 |
| 100591 CF | SUBMERGED RES DAMAGED REST | 1,633.08- |
| | ** GL 32100 TOTAL | 48,328.02- |

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

| CAT | | BEGINNING BALANCE |
|--------|---|-------------------|
| 35300 | DUE TO OTHER DEPARTMENTS | |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF OTHER PERSONAL SERVICES | 1,856.88- |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 140.00- |
| 100777 | CONTRACTED SERVICES | 0.00 |
| 100777 | CF CONTRACTED SERVICES | 1,385.00- |
| 101492 | HAZARDOUS WASTE CLEANUP | 0.00 |
| 101492 | CF HAZARDOUS WASTE CLEANUP | 114,672.00- |
| 310403 | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 3,239.41- |
| | ** GL 35300 TOTAL | 121,293.29- |
| 35500 | DUE TO OTHER GOVERNMENTAL UNITS | |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF OTHER PERSONAL SERVICES | 114,998.32- |
| 050840 | G/A-LOCAL HAZ WASTE COL | 0.00 |
| 050840 | CF G/A-LOCAL HAZ WASTE COL | 19,064.03- |
| 101492 | HAZARDOUS WASTE CLEANUP | 0.00 |
| 101492 | CF HAZARDOUS WASTE CLEANUP | 32,400.00- |
| | ** GL 35500 TOTAL | 166,462.35- |
| 35600 | DUE TO GENERAL REVENUE | |
| 310322 | SERVICE CHARGE TO GEN REV | 93,284.83- |
| 38600 | CURRENT COMPENSATED ABSENCES LIABILITY | |
| 000000 | BALANCE BROUGHT FORWARD | 87,357.49- |
| 010000 | SALARIES AND BENEFITS | 0.00 |
| 010000 | CF SALARIES AND BENEFITS | 11,034.48- |
| | ** GL 38600 TOTAL | 98,391.97- |
| 47300 | DEFERRED INFLOWS - UNAVAILABLE REVENUE | |
| 001200 | FINES, FORFEITURES, JUDGEMENTS, AND PENALTI | 606,318.93- |
| 001801 | REIMBURSEMENTS | 5,500.00- |
| | ** GL 47300 TOTAL | 611,818.93- |
| 54900 | COMMITTED FUND BALANCE | |
| 000000 | BALANCE BROUGHT FORWARD | 26,077,077.94- |
| 57301 | FUND BALANCE RESTRICTED COURT ORDER RE | |
| 000000 | BALANCE BROUGHT FORWARD | 428,874.35- |
| 57401 | FUND BALANCE RESTRICTED REEF GROUNDING | |
| 000000 | BALANCE BROUGHT FORWARD | 1,510,063.76- |

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

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|--------|--|-------------------|
| CAT | | |
| 57404 | FUND BALANCE RESTRICTED OPERATOR CERTI | |
| 000000 | BALANCE BROUGHT FORWARD | 4,100,709.66- |
| 94100 | ENCUMBRANCES | |
| 030000 | OTHER PERSONAL SERVICES | 212,011.92 |
| 040000 | EXPENSES | 65,354.37 |
| 050840 | G/A-LOCAL HAZ WASTE COL | 128,595.93 |
| 060000 | OPERATING CAPITAL OUTLAY | 61,045.00 |
| 060000 | CF OPERATING CAPITAL OUTLAY | 5,834.40 |
| 080167 | 17 LAKE APOPKA RESTORATION | 1,700,000.00 |
| 080524 | 19 DRY CLEAN/SITE CLEANUP | 1,487,537.55 |
| 080524 | 20 DRY CLEAN/SITE CLEANUP | 7,763,606.42 |
| 088502 | 19 HAZARD WASTE/SITE CLEANUP | 4,391,092.04 |
| 088502 | 20 HAZARD WASTE/SITE CLEANUP | 5,031,141.23 |
| 100027 | GROUND WTR/MONITOR NETWRK | 131,121.73 |
| 100027 | CF GROUND WTR/MONITOR NETWRK | 8,303.85 |
| 100050 | EVERGLADES LAB SUPPORT | 73,758.37 |
| 100050 | CF EVERGLADES LAB SUPPORT | 1,859.46 |
| 100591 | SUBMERGED RES DAMAGED REST | 19,815.55 |
| 100777 | CONTRACTED SERVICES | 78,543.51 |
| 100777 | CF CONTRACTED SERVICES | 26,315.00 |
| 101492 | HAZARDOUS WASTE CLEANUP | 278,977.13 |
| 101492 | CF HAZARDOUS WASTE CLEANUP | 131,400.00 |
| 104081 | USGS COOPERATIVE AGREEMENT | 214,897.00 |
| 104134 | WATER WELL CLEANUP | 192,030.13 |
| 140076 | 16 G/A-NPS MGMT PLANNING | 752,991.92 |
| | ** GL 94100 TOTAL | 22,756,232.51 |
| 98100 | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 030000 | OTHER PERSONAL SERVICES | 212,011.92- |
| 040000 | EXPENSES | 65,354.37- |
| 050840 | G/A-LOCAL HAZ WASTE COL | 128,595.93- |
| 060000 | OPERATING CAPITAL OUTLAY | 61,045.00- |
| 060000 | CF OPERATING CAPITAL OUTLAY | 5,834.40- |
| 080167 | 17 LAKE APOPKA RESTORATION | 1,700,000.00- |
| 080524 | 19 DRY CLEAN/SITE CLEANUP | 1,487,537.55- |
| 080524 | 20 DRY CLEAN/SITE CLEANUP | 7,763,606.42- |
| 088502 | 19 HAZARD WASTE/SITE CLEANUP | 4,391,092.04- |
| 088502 | 20 HAZARD WASTE/SITE CLEANUP | 5,031,141.23- |
| 100027 | GROUND WTR/MONITOR NETWRK | 131,121.73- |
| 100027 | CF GROUND WTR/MONITOR NETWRK | 8,303.85- |
| 100050 | EVERGLADES LAB SUPPORT | 73,758.37- |
| 100050 | CF EVERGLADES LAB SUPPORT | 1,859.46- |
| 100591 | SUBMERGED RES DAMAGED REST | 19,815.55- |
| 100777 | CONTRACTED SERVICES | 78,543.51- |

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

| CAT | | | BEGINNING BALANCE |
|--------|----|----------------------------|-------------------|
| 100777 | CF | CONTRACTED SERVICES | 26,315.00- |
| 101492 | | HAZARDOUS WASTE CLEANUP | 278,977.13- |
| 101492 | CF | HAZARDOUS WASTE CLEANUP | 131,400.00- |
| 104081 | | USGS COOPERATIVE AGREEMENT | 214,897.00- |
| 104134 | | WATER WELL CLEANUP | 192,030.13- |
| 140076 | 16 | G/A-NPS MGMT PLANNING | 752,991.92- |
| | | ** GL 98100 TOTAL | 22,756,232.51- |
| | | *** 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 | 39,716.33 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 1,517,273.63 |
| 15301 | DUE FROM INTEREST EARNINGS INVESTMENTS | |
| 000500 | INTEREST | 2,605.55 |
| 26600 | ART & HISTORICAL TREASURES - NONDEPRECIATED | |
| 000000 | BALANCE BROUGHT FORWARD | 757.60 |
| 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 | 405,863.57- |
| 040000 | EXPENSES | 333,486.29 |
| 060000 | OPERATING CAPITAL OUTLAY | 791,925.88 |
| 080945 | PARK DEVELOPMENT | 19,296.91- |
| 088140 | FACILITY REPAIR NEEDS-STW | 1,761.20 |
| 088964 | TOTAL MAX DAILY LOADS | 4,439.40 |
| 100027 | GROUND WTR/MONITOR NETWRK | 53,003.62 |
| 100628 | WATER QUALITY MGMT/PLAN | 73,397.22 |
| 101011 | FED WASTE PLANNING GRANTS | 10,479.02 |
| 101492 | HAZARDOUS WASTE CLEANUP | 6,797.29 |
| 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 | 51,299.76- |
| 104163 | PETROLEUM CLEANUP AUDITS | 7,519.46 |
| 108025 | TOTAL MAXIMUM DAILY LOADS | 2,098.00 |
| 210014 | OTHER DATA PROCESSING SVCS | 558,974.76 |
| | ** GL 27600 TOTAL | 2,037,062.83 |
| 27700 | ACC DEPR - FURNITURE & EQUIPMENT | |
| 000000 | BALANCE BROUGHT FORWARD | 14,825.00- |
| 002900 | SALE OF SURPLUS PROPERTY | 405,863.57 |
| 040000 | EXPENSES | 229,802.70- |
| 060000 | OPERATING CAPITAL OUTLAY | 706,256.83- |

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

| CAT | | BEGINNING BALANCE |
|--------|---------------------------------|-------------------|
| 088140 | FACILITY REPAIR NEEDS-STW | 5,283.60- |
| 088964 | TOTAL MAX DAILY LOADS | 917.00- |
| 100027 | GROUND WTR/MONITOR NETWRK | 49,347.80- |
| 100628 | WATER QUALITY MGMT/PLAN | 68,288.56- |
| 101011 | FED WASTE PLANNING GRANTS | 10,479.02- |
| 101492 | HAZARDOUS WASTE CLEANUP | 6,797.29- |
| 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 | 50,619.74- |
| 104163 | PETROLEUM CLEANUP AUDITS | 7,519.46- |
| 108025 | TOTAL MAXIMUM DAILY LOADS | 1,210.49- |
| 210014 | OTHER DATA PROCESSING SVCS | 655,462.91- |
| | ** GL 27700 TOTAL | 1,587,657.65- |
| 28800 | 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 28800 TOTAL | 500,000.00 |
| 28900 | ACC DEPR - OTHER CAPITAL ASSETS | |
| 040000 | EXPENSES | 165,835.00- |
| 100629 | DRINK WATER IMPRV-FED STM | 96,000.00- |
| 101496 | STATE LANDS STEWARDSHIP | 10,000.00- |
| 104146 | WASTE TIRE ABATEMENT PROG | 9,167.00- |
| 140076 | G/A-NPS MGMT PLANNING | 159,000.00- |
| 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 | 93,370.43- |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 4,270.64- |
| 060000 | OPERATING CAPITAL OUTLAY | 0.00 |
| 060000 | CF OPERATING CAPITAL OUTLAY | 17,404.80- |
| 100777 | CONTRACTED SERVICES | 0.00 |
| 100777 | CF CONTRACTED SERVICES | 426,571.56- |
| 210014 | OTHER DATA PROCESSING SVCS | 0.00 |
| | ** GL 31100 TOTAL | 541,617.43- |

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

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|--------|--|-------------------|
| CAT | | |
| 32100 | ACCRUED SALARIES AND WAGES | |
| 030000 | OTHER PERSONAL SERVICES | 0.00 |
| 030000 | CF OTHER PERSONAL SERVICES | 21,398.82- |
| | ** GL 32100 TOTAL | 21,398.82- |
| 35300 | DUE TO OTHER DEPARTMENTS | |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 160,000.00- |
| 210004 | DP ASSESSMENT (DMS) | 0.00 |
| 210004 | CF DP ASSESSMENT (DMS) | 134,884.00- |
| 310403 | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 135.64- |
| | ** GL 35300 TOTAL | 295,019.64- |
| 35600 | DUE TO GENERAL REVENUE | |
| 310322 | SERVICE CHARGE TO GEN REV | 495.72- |
| 51100 | GENERAL LEDGER NAME NOT ON FILE | |
| 000000 | BALANCE BROUGHT FORWARD | 7,517,036.46 |
| 040000 | EXPENSES | 43,875.22- |
| 060000 | OPERATING CAPITAL OUTLAY | 3,644,502.80- |
| 080945 | PARK DEVELOPMENT | 168,310.73- |
| 088140 | FACILITY REPAIR NEEDS-STW | 400,789.67- |
| 100014 | ACQ & REPLACE PATROL VEH | 30,533.89- |
| 100021 | ACQUISITION/MOTOR VEHICLES | 772,184.15- |
| 100027 | GROUND WTR/MONITOR NETWRK | 26,045.34- |
| 100039 | WMD LAB SUPPORT | 109,375.46- |
| 100050 | EVERGLADES LAB SUPPORT | 55,895.79- |
| 100628 | WATER QUALITY MGMT/PLAN | 179,532.34- |
| 101011 | FED WASTE PLANNING GRANTS | 14,876.22- |
| 101492 | HAZARDOUS WASTE CLEANUP | 175,841.47- |
| 101494 | HAZARDOUS WASTE SITE REST | 32,084.55- |
| 102204 | INTEGRATED DATABASE/REG AP | 725,896.73- |
| 102576 | PMTS FOR RESTOR & DAMAGE | 628.48- |
| 104070 | HABITAT RESTORATION | 1,820.91- |
| 104132 | UNDERGROUND TANK CLEANUP | 380,057.94- |
| 104134 | WATER WELL CLEANUP | 3,333.91- |
| 109831 | GRANT & AID MAJOR DISASTER 04-05 HURR IVAN | 4,722.00- |
| 140126 | BEACH PROJECTS - STW | 2,335.57- |
| 210014 | OTHER DATA PROCESSING SVCS | 744,393.29- |
| | ** GL 51100 TOTAL | 0.00 |
| 53600 | INVESTED IN CAPITAL ASSETS NET OF RELA | |
| 000000 | BALANCE BROUGHT FORWARD | 450,162.78- |

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

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|--------|--|-------------------|
| CAT | | |
| 53900 | NET ASSETS UNRESTRICTED | |
| 000000 | BALANCE BROUGHT FORWARD | 701,063.90- |
| 94100 | ENCUMBRANCES | |
| 030000 | OTHER PERSONAL SERVICES | 130,288.85 |
| 040000 | EXPENSES | 111,752.40 |
| 060000 | OPERATING CAPITAL OUTLAY | 17,404.80 |
| 100777 | CONTRACTED SERVICES | 190,851.12 |
| 100777 | CF CONTRACTED SERVICES | 2,500.00 |
| | ** GL 94100 TOTAL | 452,797.17 |
| 98100 | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 030000 | OTHER PERSONAL SERVICES | 130,288.85- |
| 040000 | EXPENSES | 111,752.40- |
| 060000 | OPERATING CAPITAL OUTLAY | 17,404.80- |
| 100777 | CONTRACTED SERVICES | 190,851.12- |
| 100777 | CF CONTRACTED SERVICES | 2,500.00- |
| | ** GL 98100 TOTAL | 452,797.17- |
| | *** 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: | Justin Wolfe | 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 appealed the orders before 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 parties have reached settlement of this matter. The case is administratively closed and there are no pending claims against 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: | Justin Wolfe | 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 June 10, 2020, the trial court dismissed the case without leave to amend. The form of the order allowed for an immediate appeal. Plaintiffs filed their notice of appeal on July 1, 2020, and their initial brief is due September 9, 2020. The opposing parties will have thirty days to file an answer brief. The time periods are commonly extended by agreement. | |
| 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 2020

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: | Justin Wolfe | 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 filed this original jurisdiction case in the U.S. Supreme Ct. seeking an equitable allocation of waters from the Apalachicola-Chattahoochee-Flint River system. 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. | | |

| | | |
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| | 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: | On April 13, 2020, Florida filed exceptions to the Special Master's Report and supporting brief with the U.S. Supreme Court. Georgia filed its Reply Brief on June 26, 2020. The United States filed an amicus brief in support of overruling Florida's Exceptions 2(d) and 3(iv). Florida's Sur-reply was filed on July 27, 2020. | |
| 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 2020

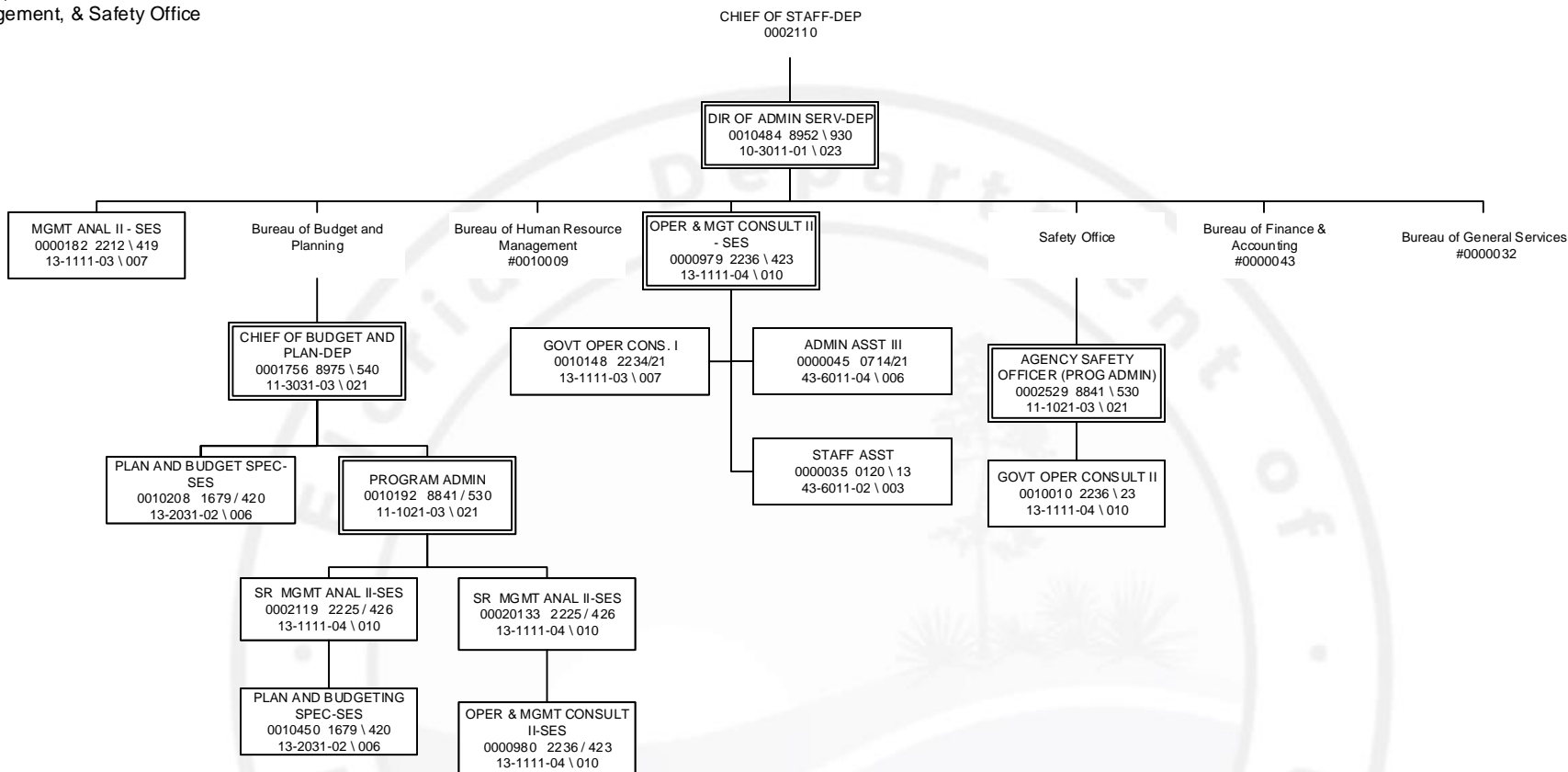
Schedule VII: Agency Litigation Inventory

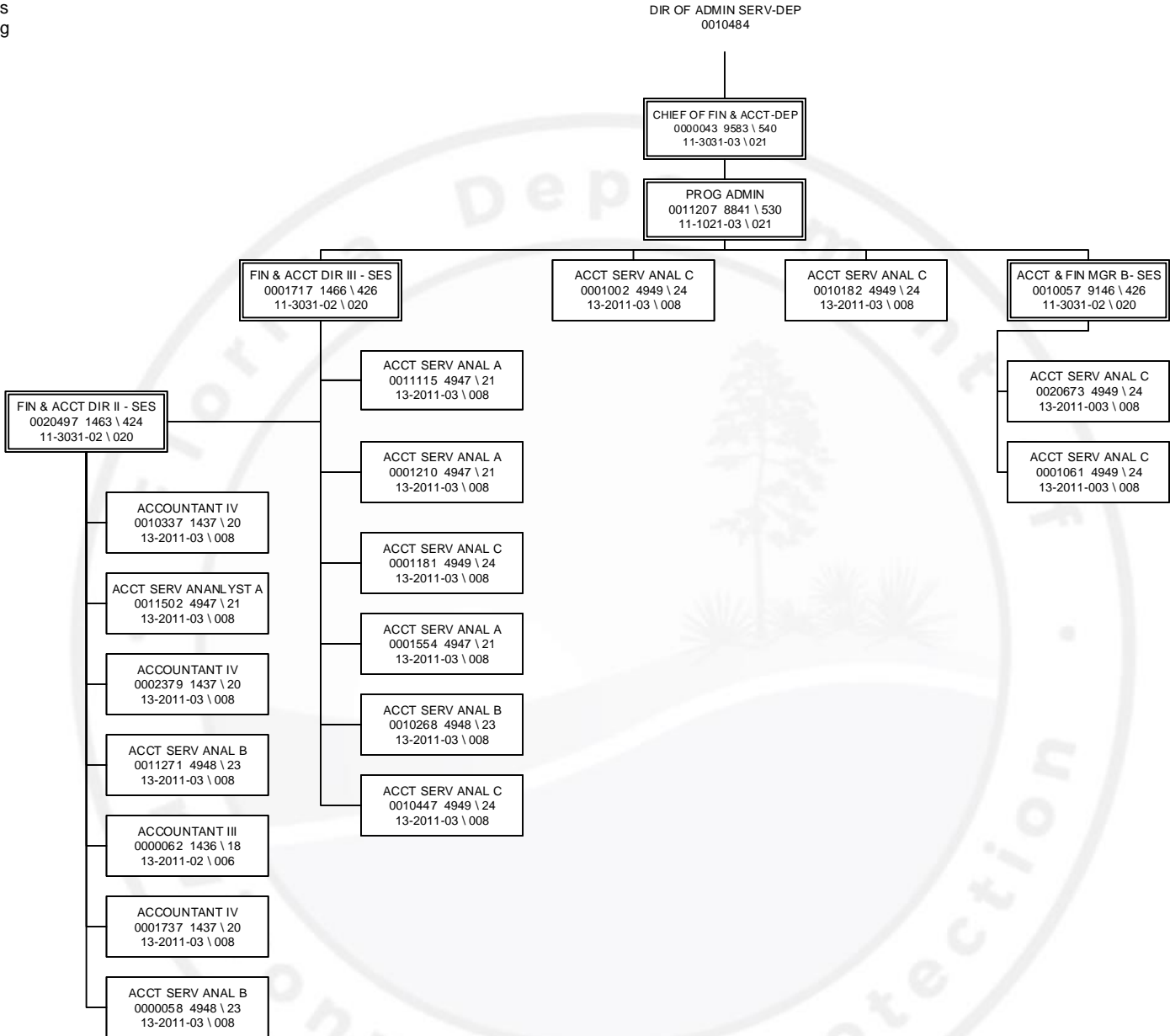
For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

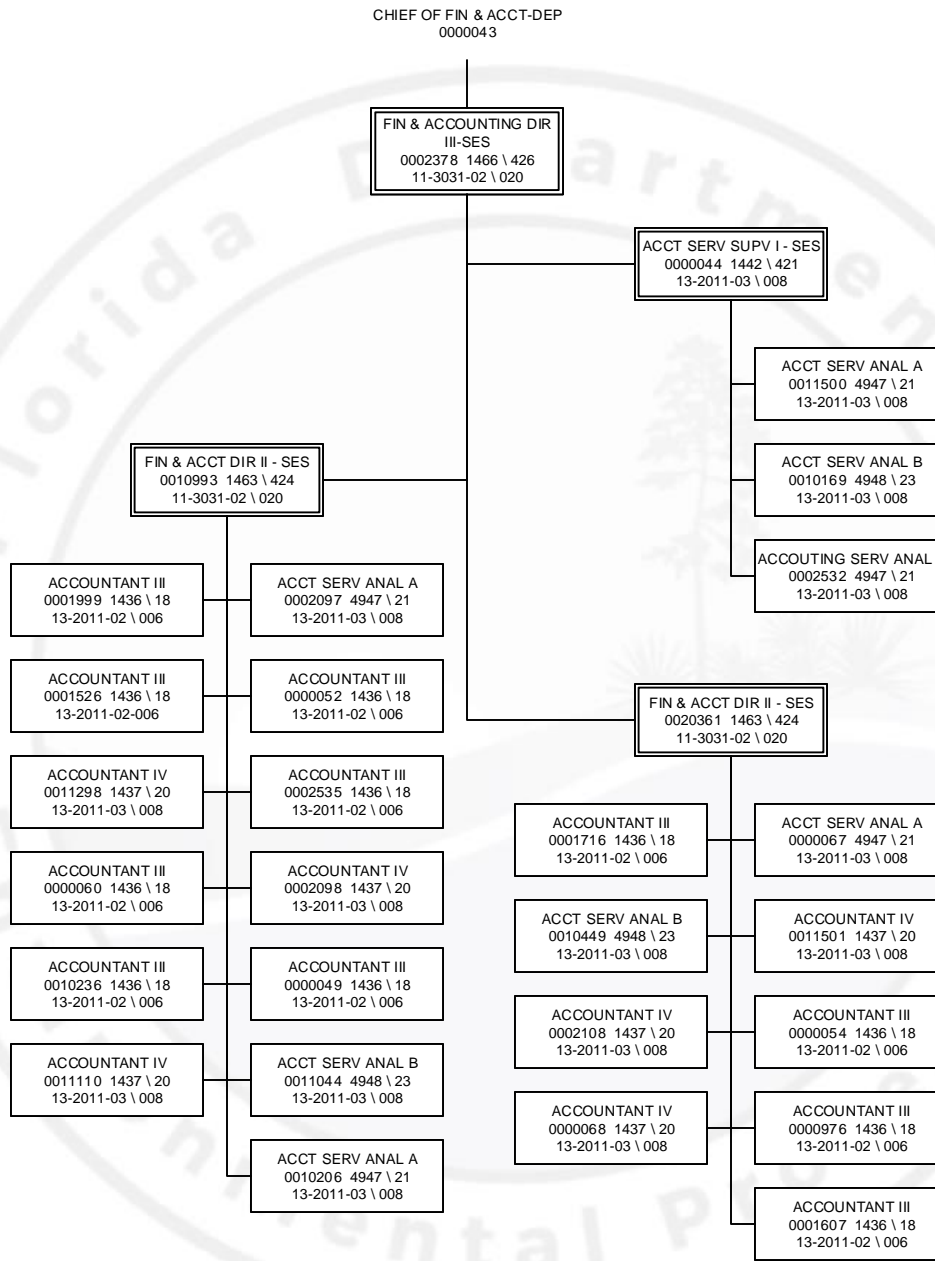
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|---|--|---|----------------|
| Agency: | Board of Trustees of Internal Improvement Trust Fund | | |
| Contact Person: | Justin Wolfe | Phone Number: | (850) 245-2295 |
| Names of the Case: (If no case name, list the names of the plaintiff and defendant.) | Waterfront ICW Properties, LLC v. Wellington Arms Condominium & Board of Trustees of the Internal Improvement Trust Fund | | |
| Court with Jurisdiction: | Fourth District Court of Appeal | | |
| Case Number: | Circuit Court Case No.: 502015CA013164XXXXMB; 4DCA Case No. 19-3240 | | |
| Summary of the Complaint: | <p>In 2016, Waterfront ICW Properties LLC (Plaintiff) filed suit against Wellington Arms seeking the removal of a dock constructed on submerged land within Spanish Creek in Palm Beach County. In 2017, the Court found that the Board of Trustees (Board) was an indispensable party to the quiet title suit because it claimed ownership of the same submerged land that Plaintiff claimed it owned. As such, Plaintiff amended the complaint and added the Board to the suit. Waterfront and Wellington Arms entered into a settlement agreement right before the trial. After a four-day trial, the Judge issued his Final Judgment in favor of the plaintiff quieting title to the subject property. The trial court denied the Board's motion for rehearing. The Board appealed the trial court's Final Judgment.</p> | | |
| Amount of the Claim: | \$ 14,550,000.00 | | |
| Specific Statutes or Laws (including GAA) Challenged: | Chapter 253 Florida Statutes. | | |
| Status of the Case: | The Board filed its Initial Brief on March 20, 2020 and all briefing has been completed. Waterfront filed a motion for sanctions in the appellate court on July 8, 2020, alleging that the Department's appeal is frivolous. No additional briefing is required, and the Court may either require or dispense with oral argument before deciding the merits of the appeal. | | |
| Who is representing (of record) the state in this lawsuit? Check all that apply. | <input checked="" type="checkbox"/> | Agency Counsel | |
| | <input type="checkbox"/> | Office of the Attorney General or Division of Risk Management | |
| | <input type="checkbox"/> | Outside Contract Counsel | |

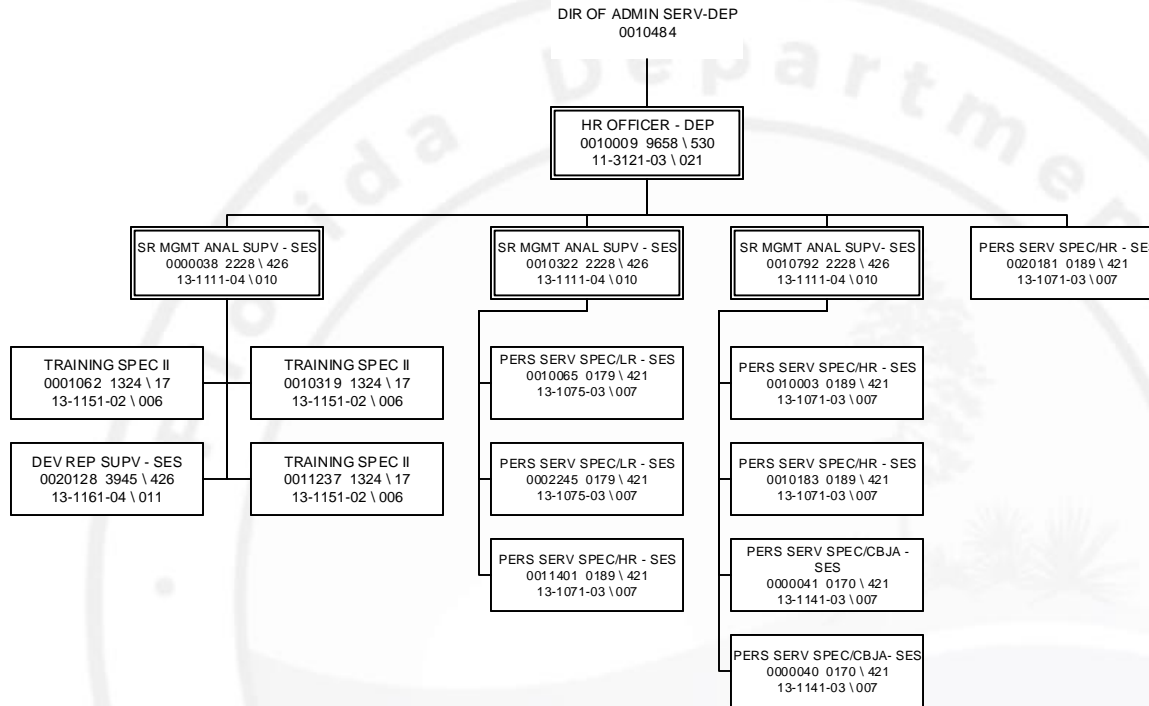
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| If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s). | |
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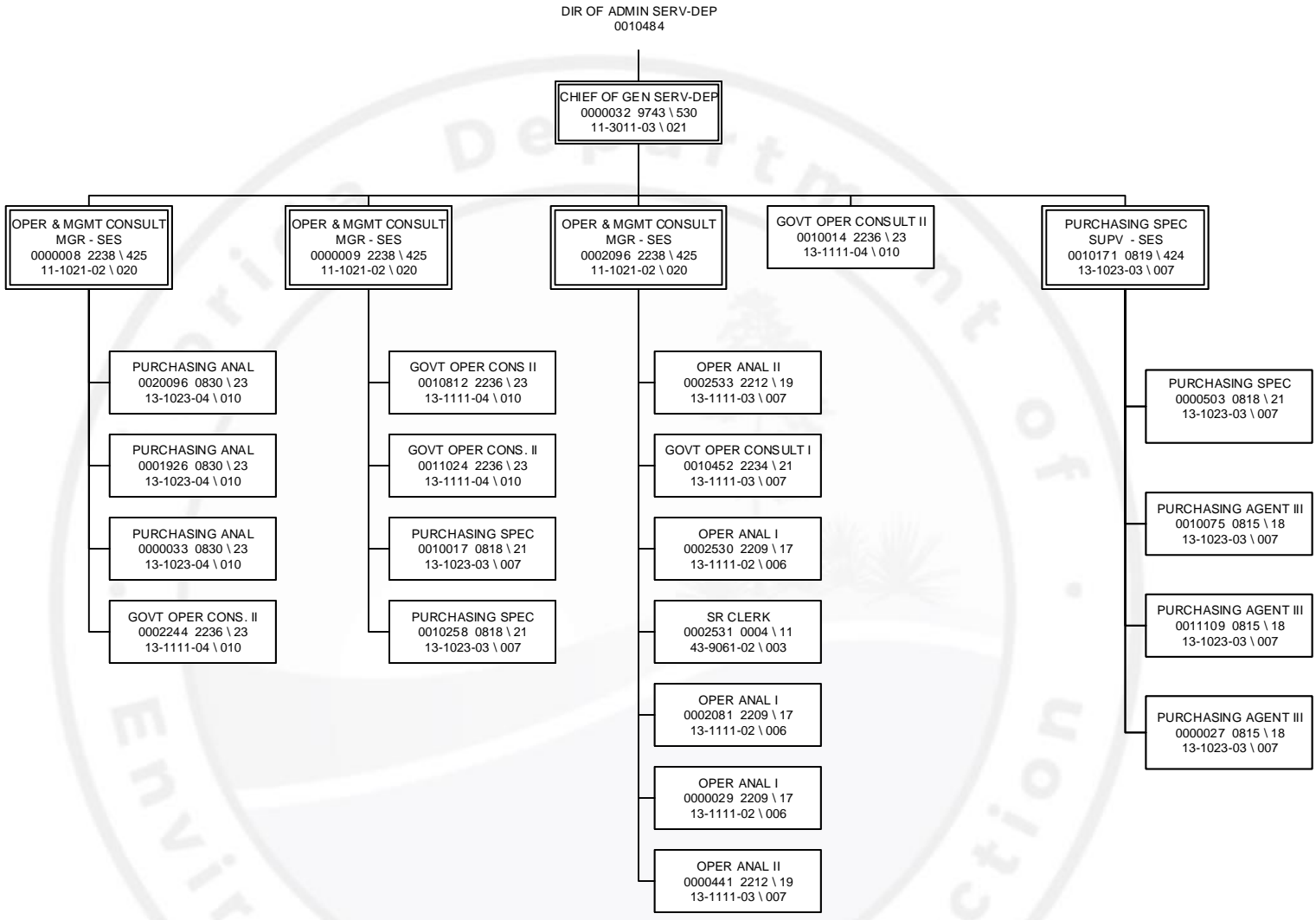
Office of Policy and Budget – June 2020

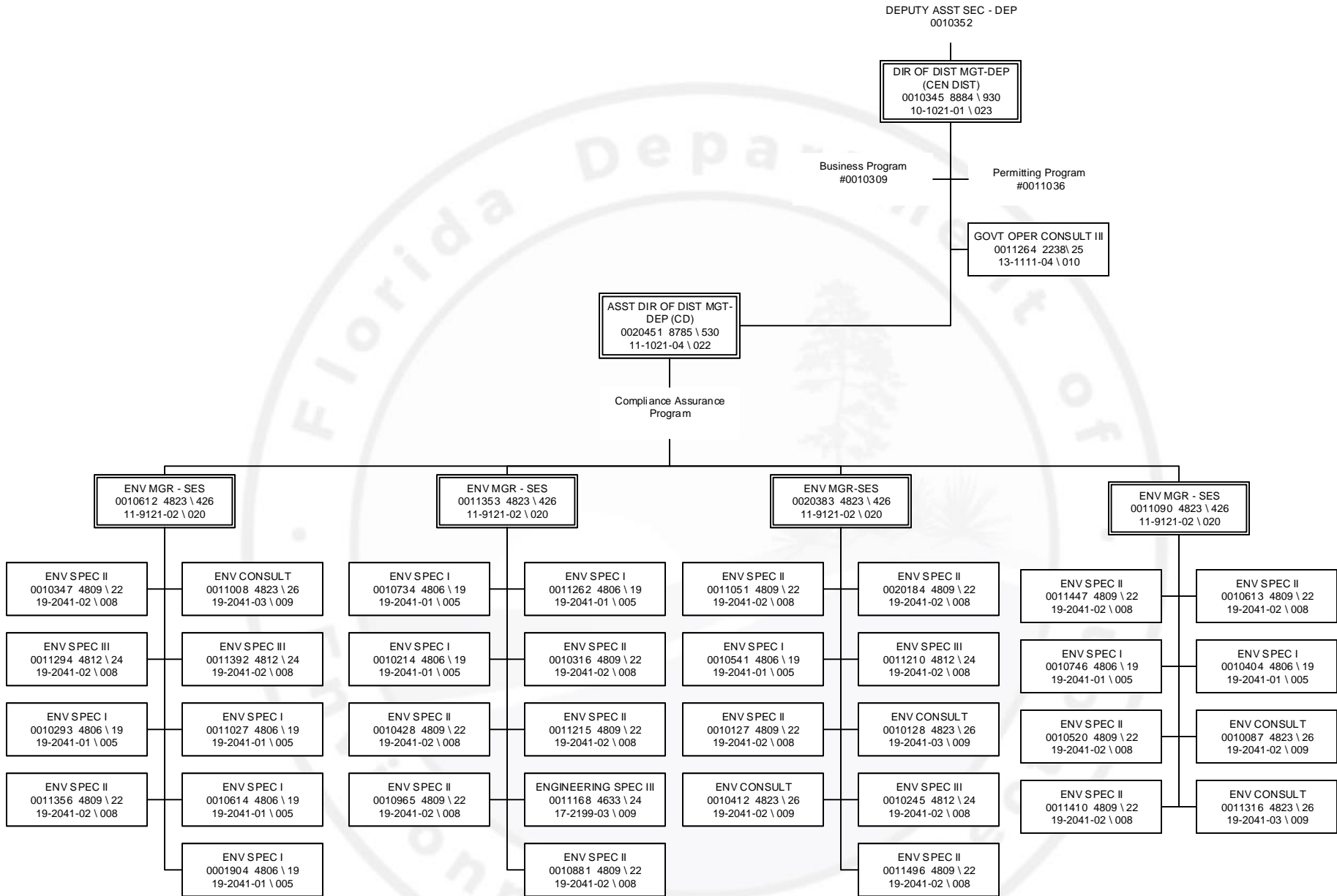


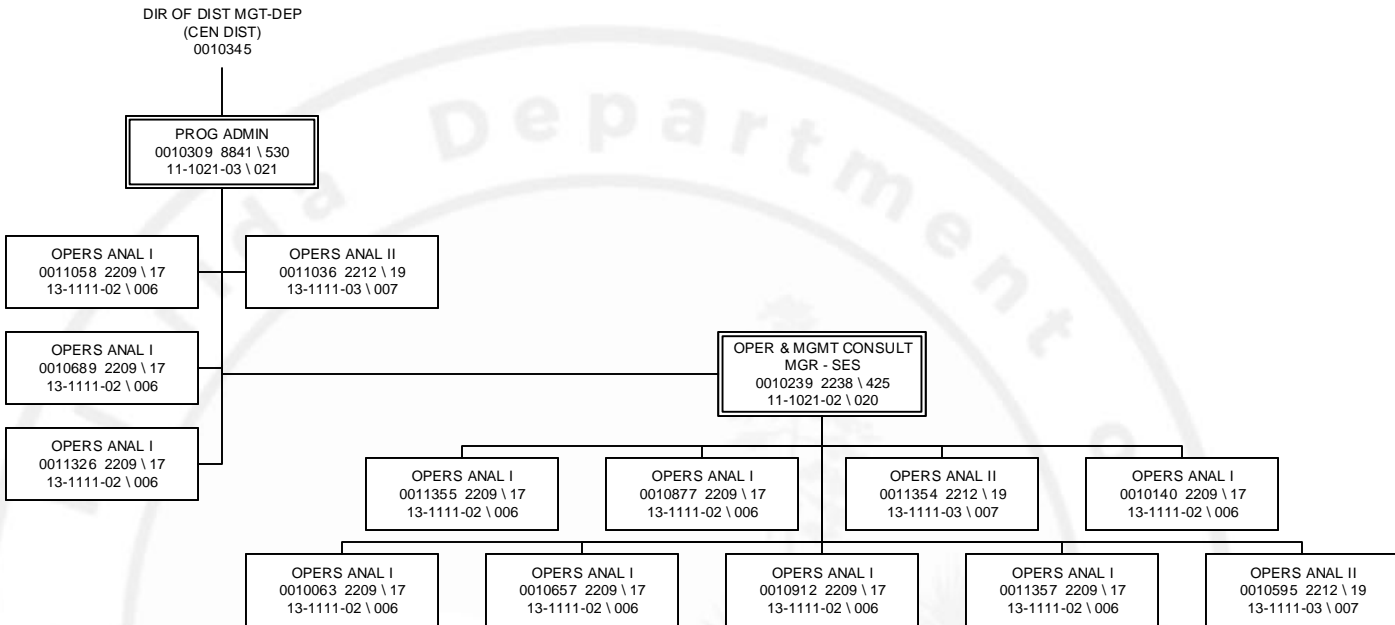


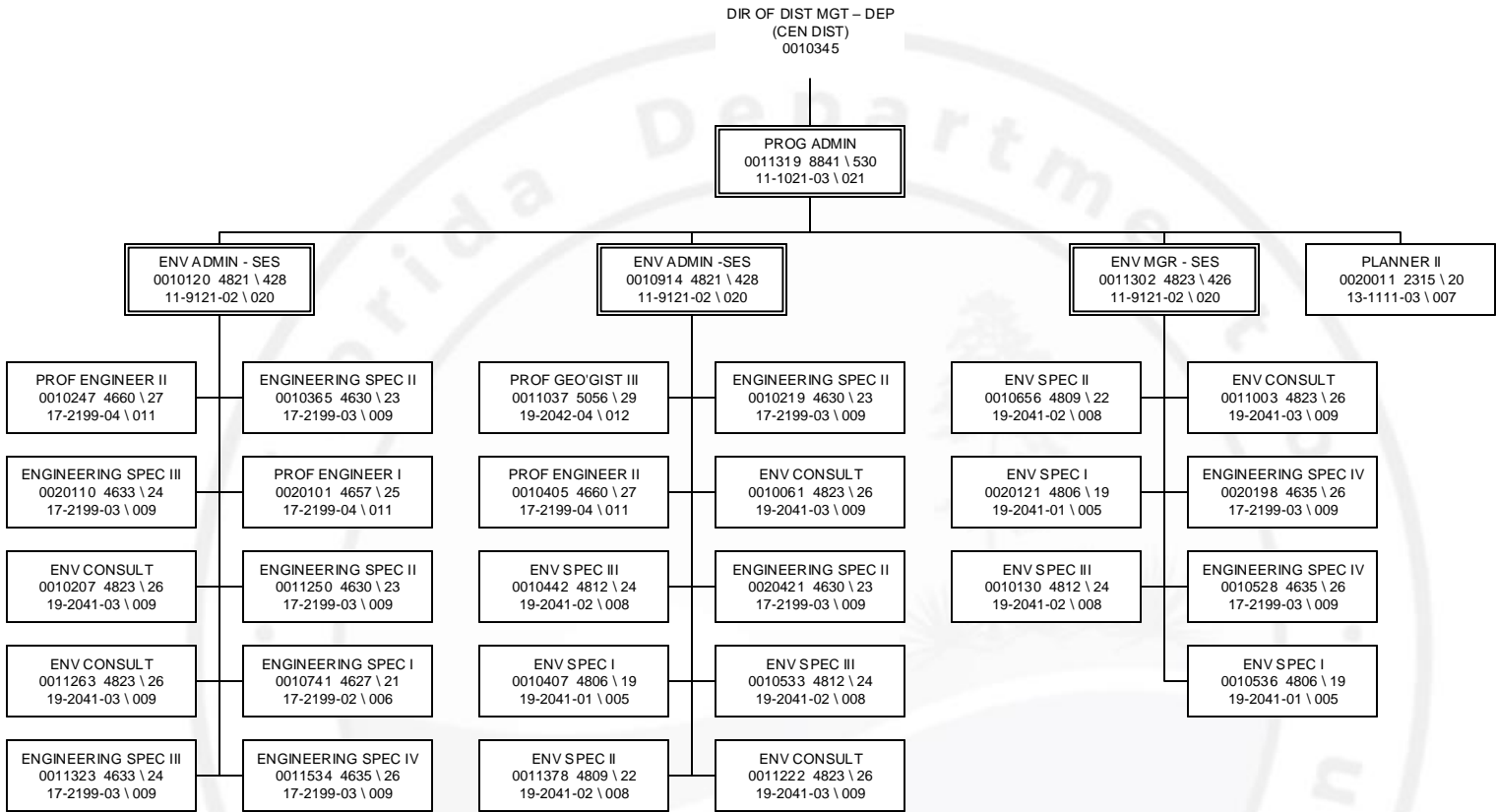


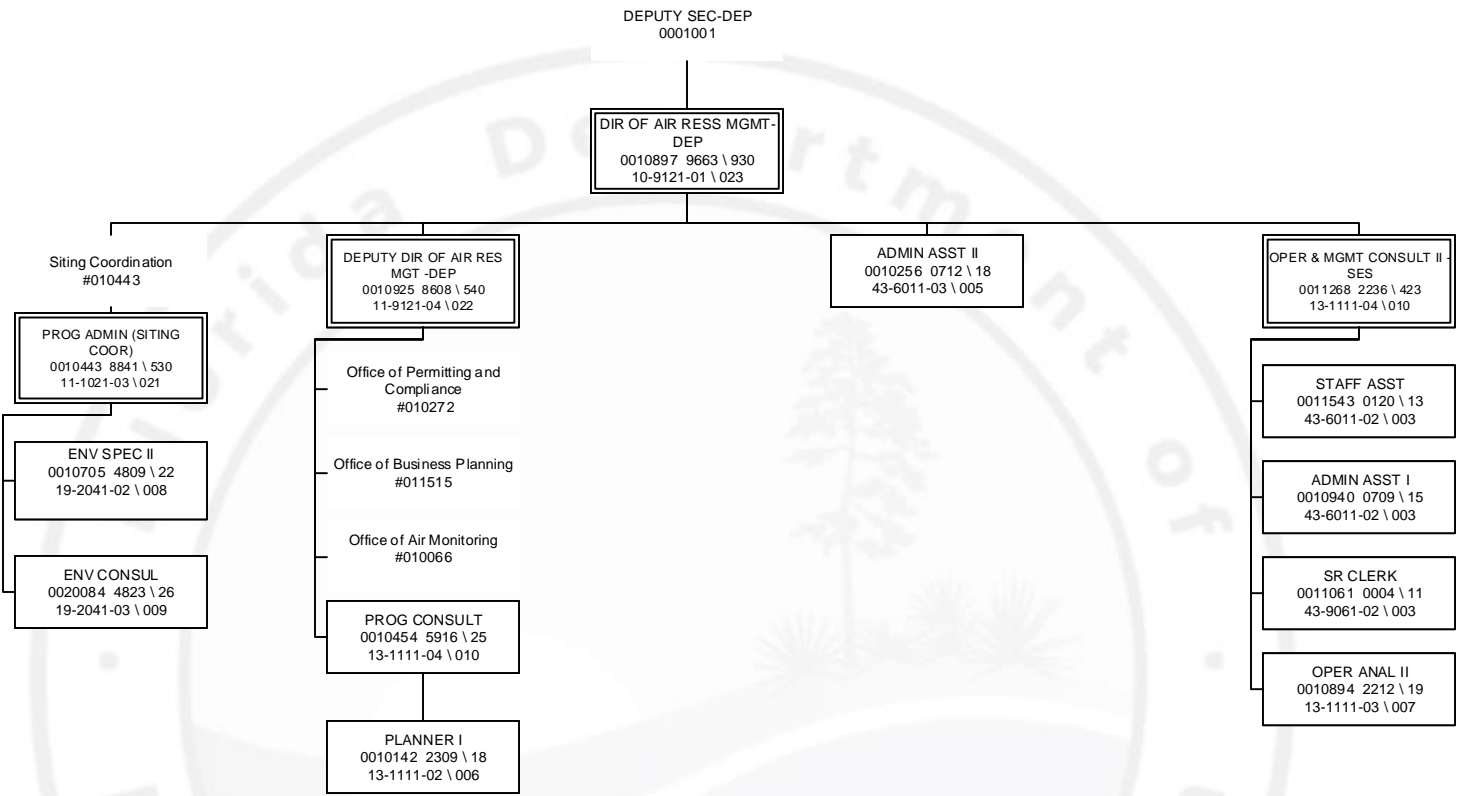


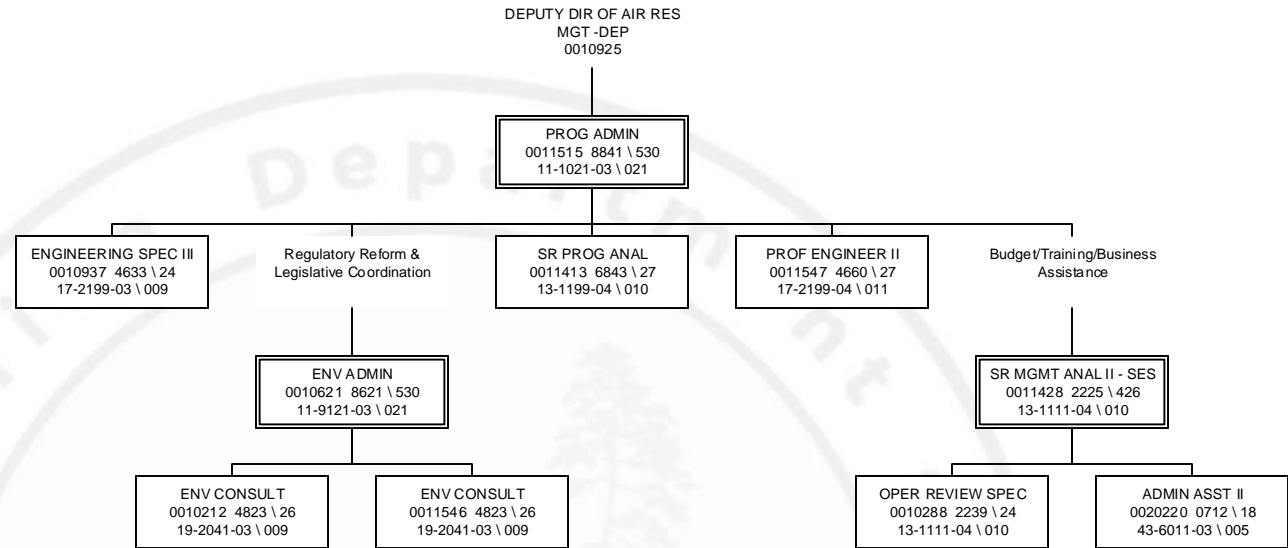


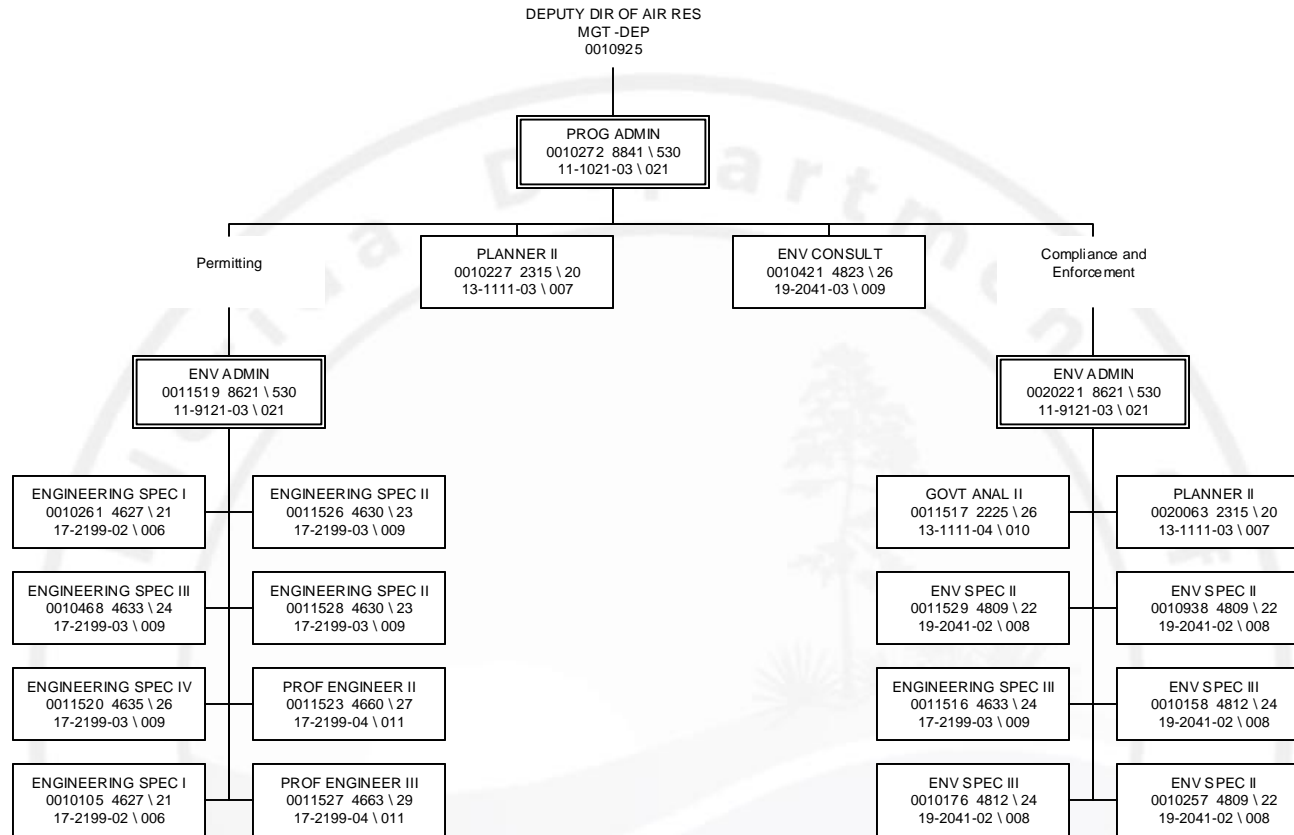


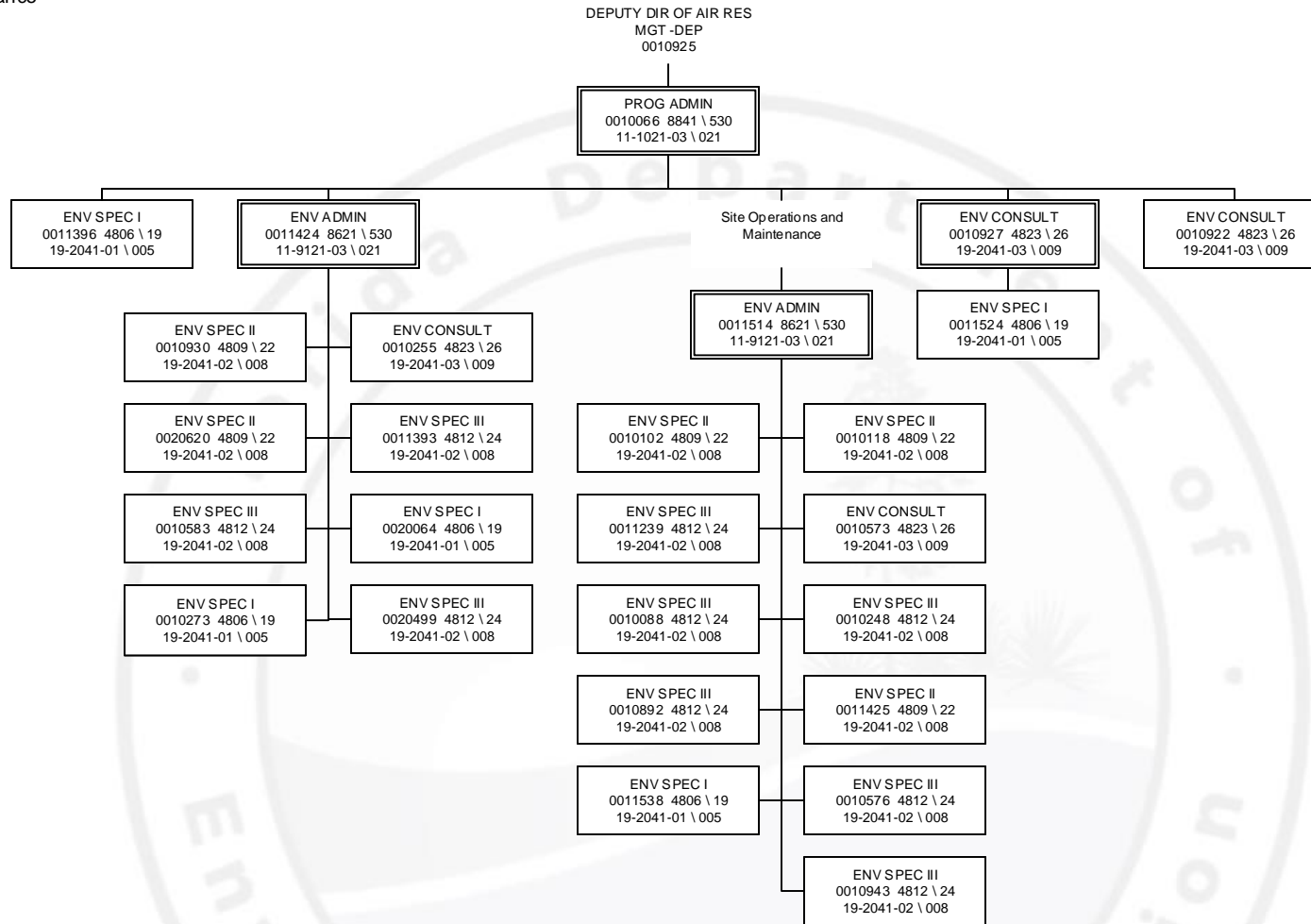


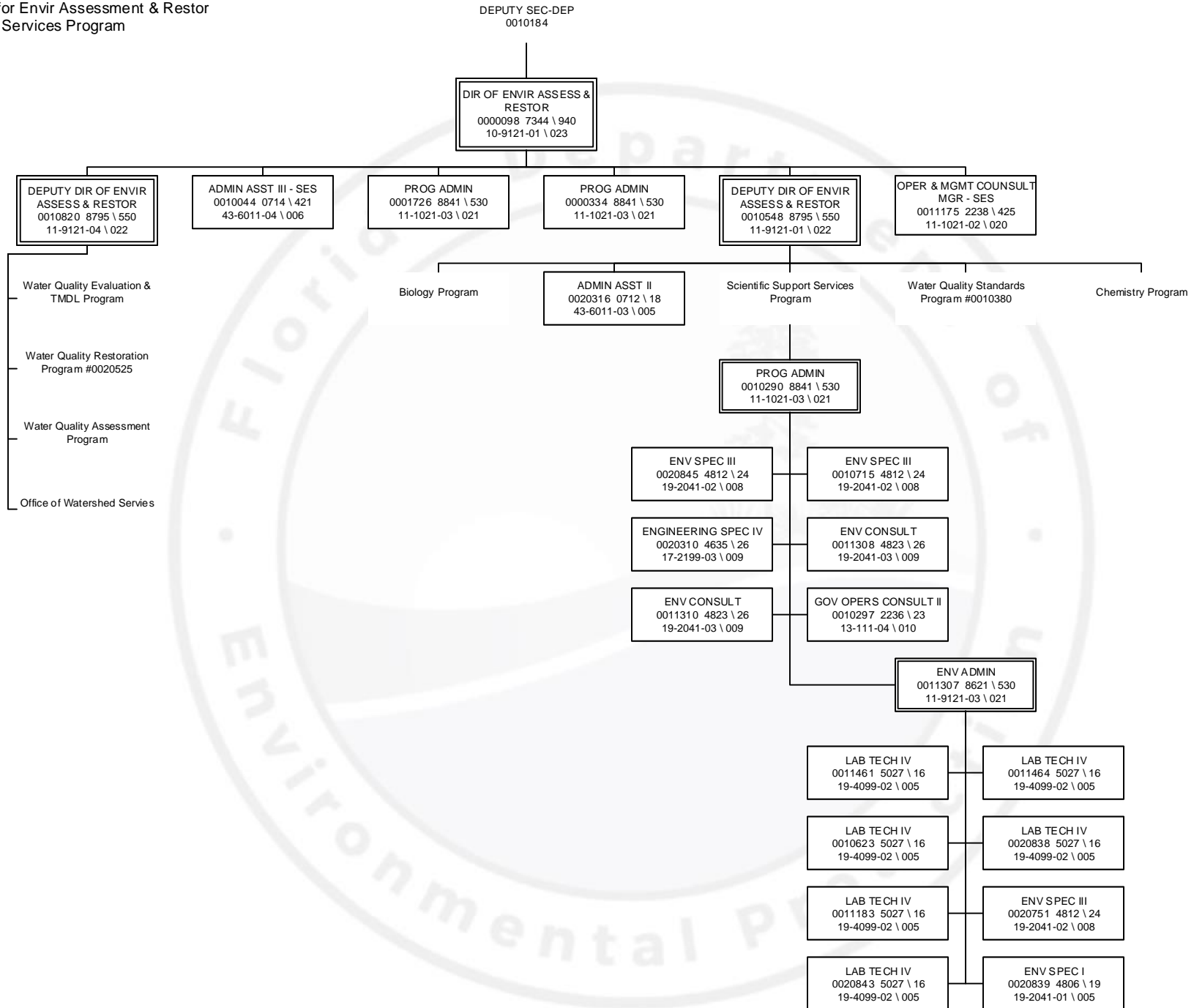


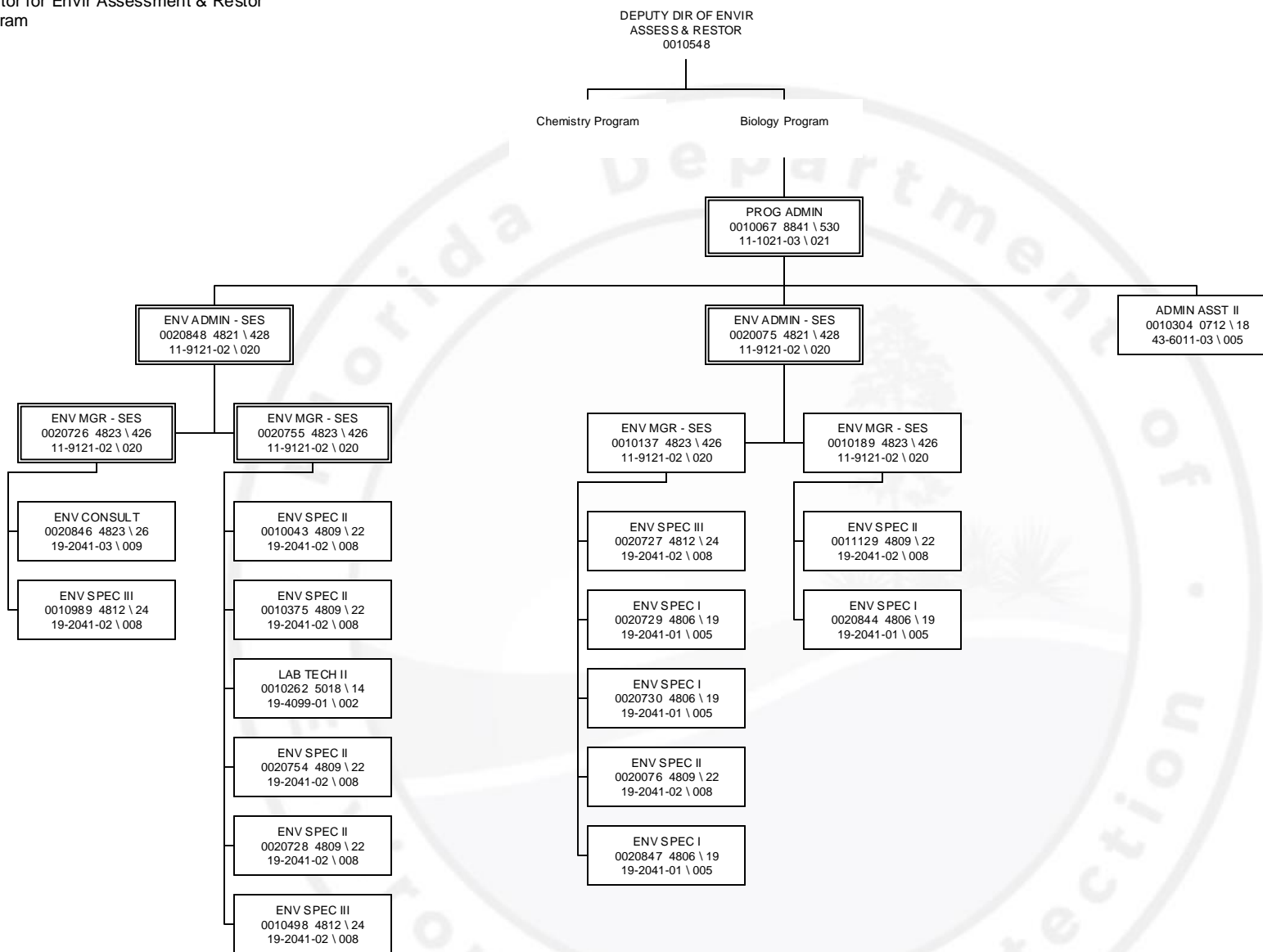






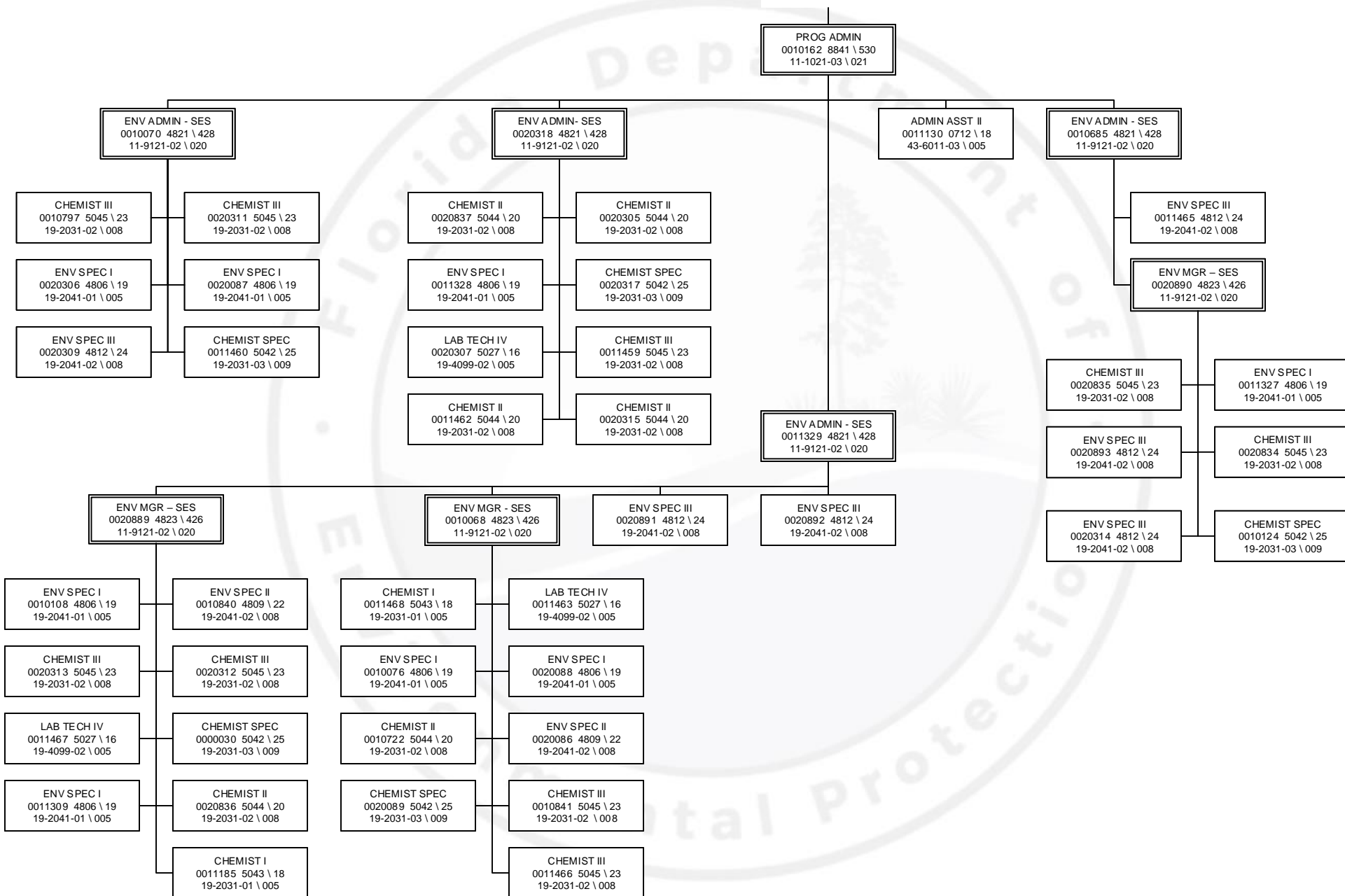


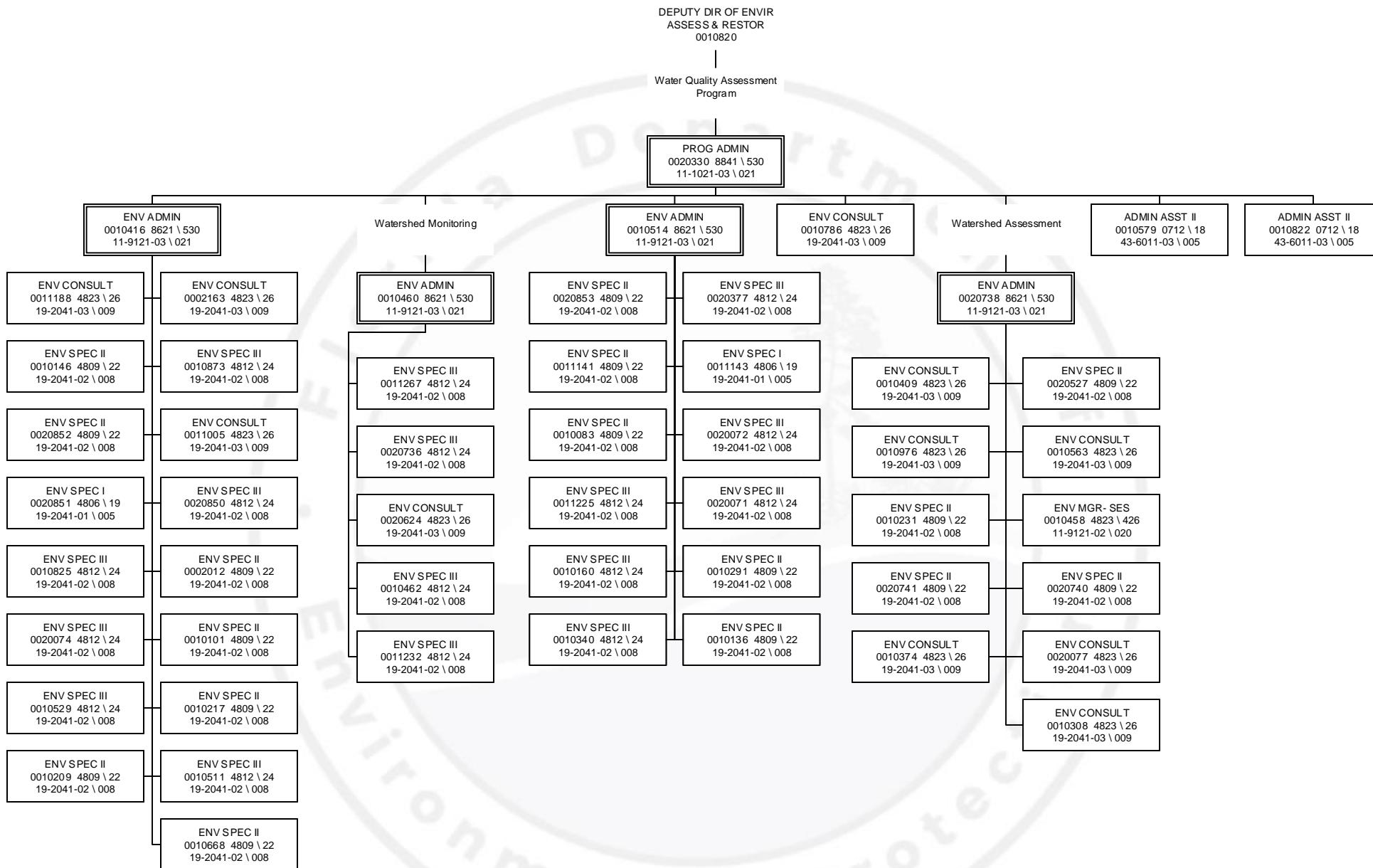


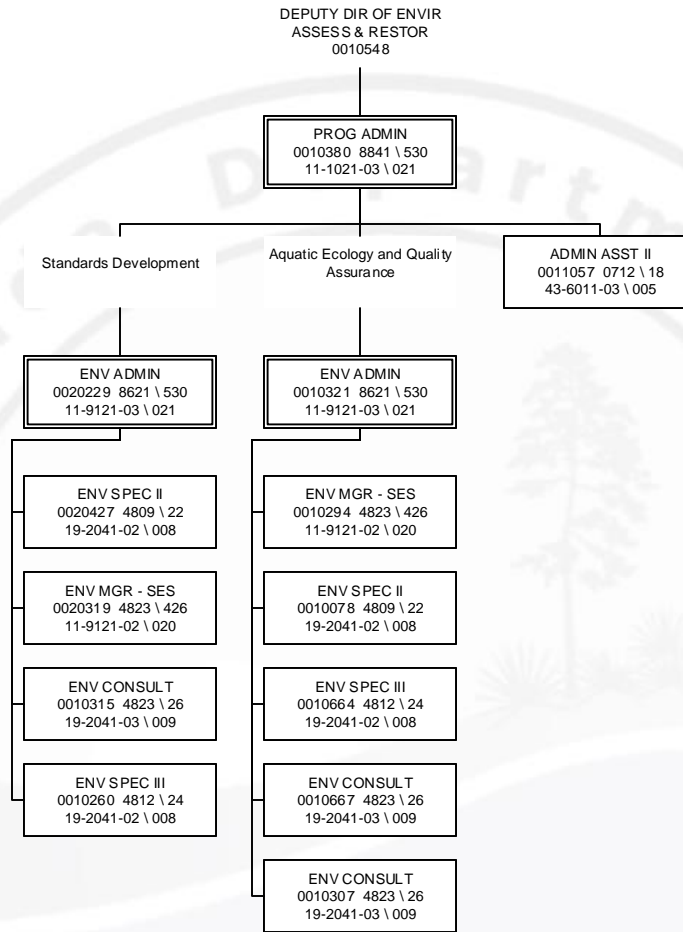


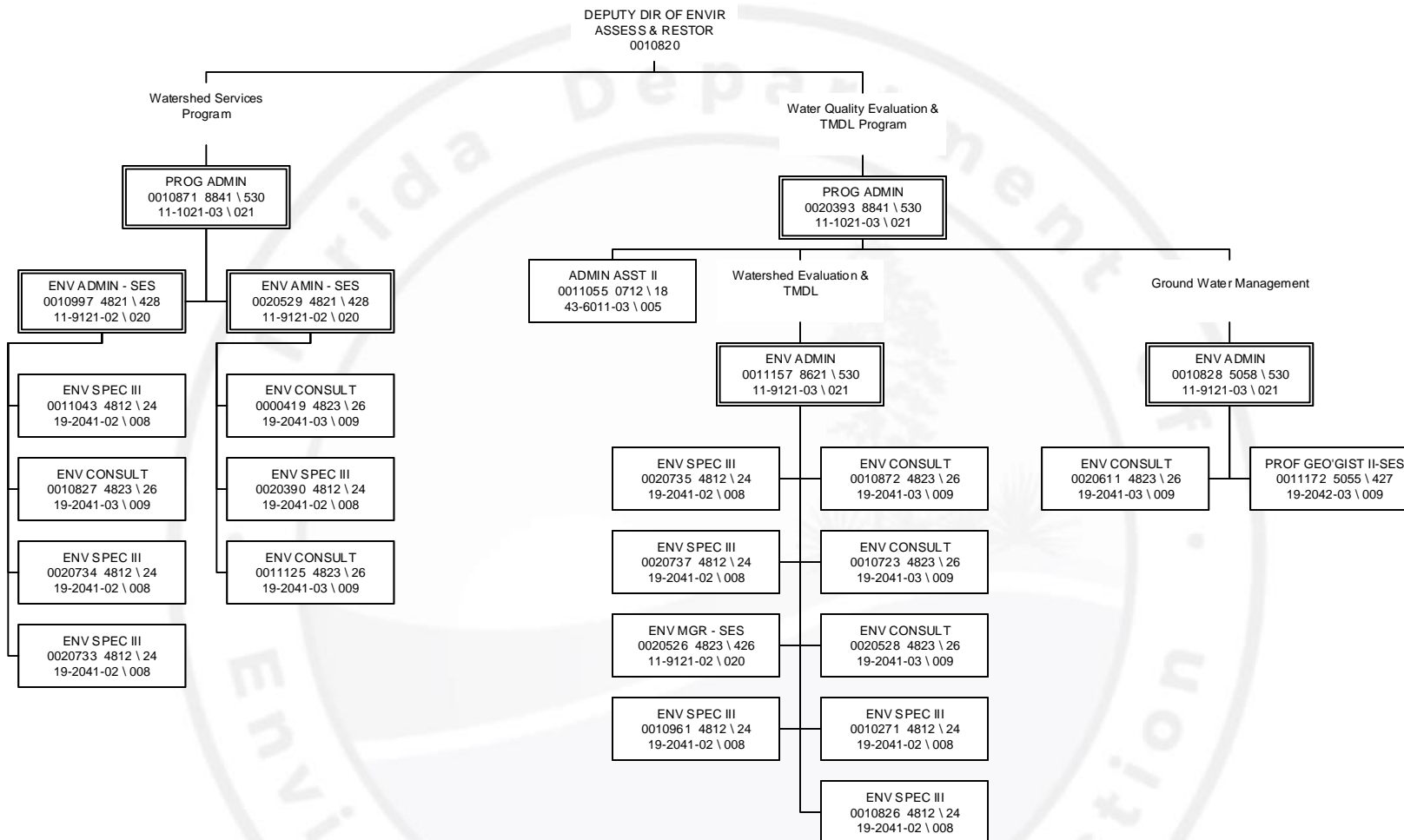
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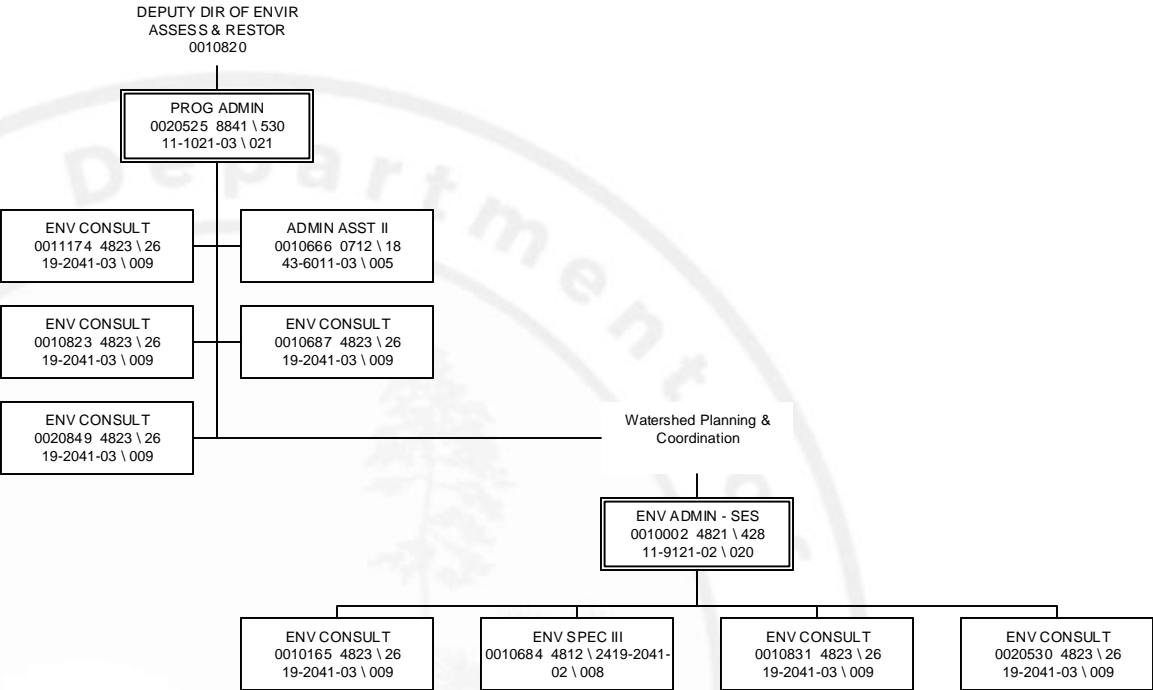
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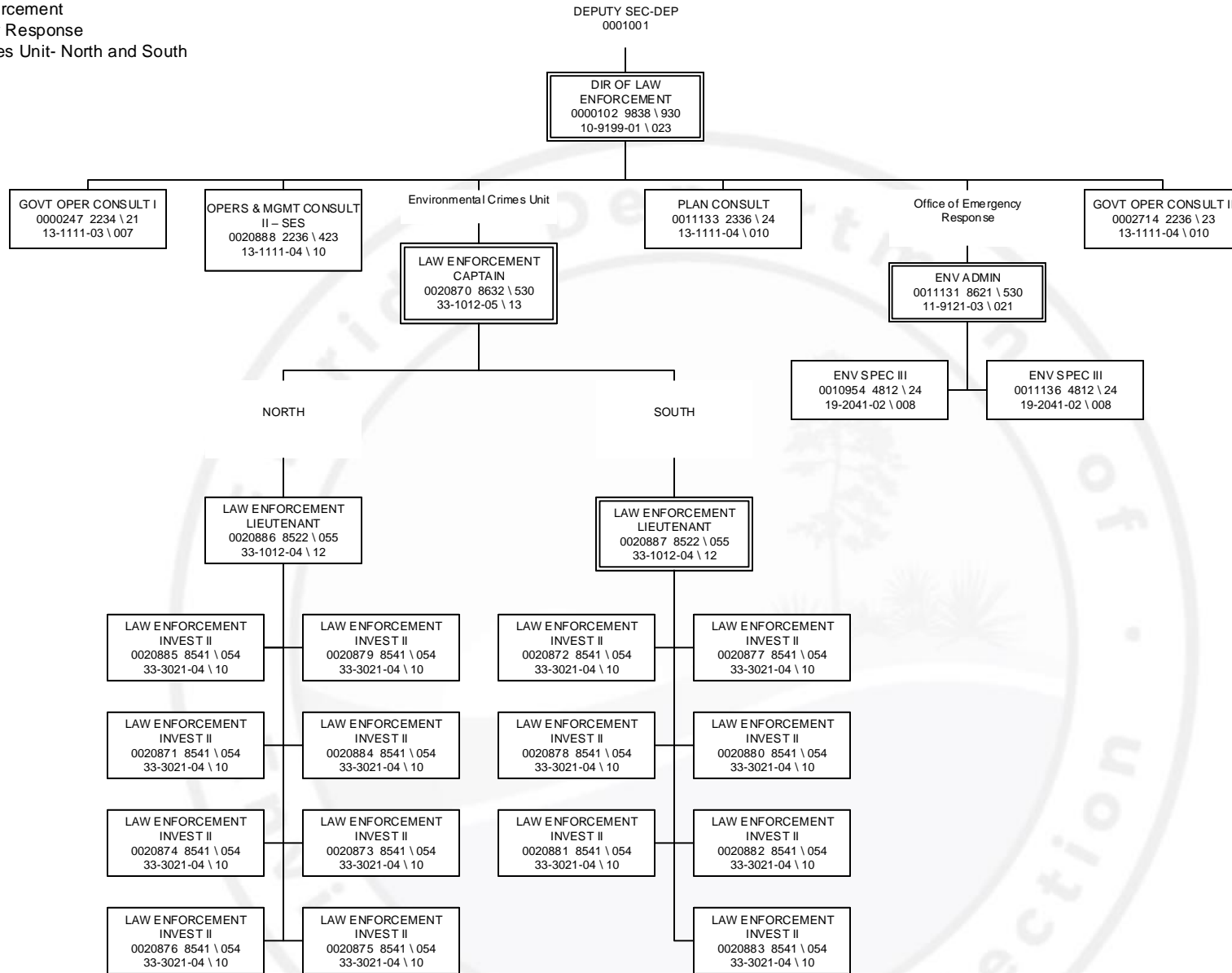


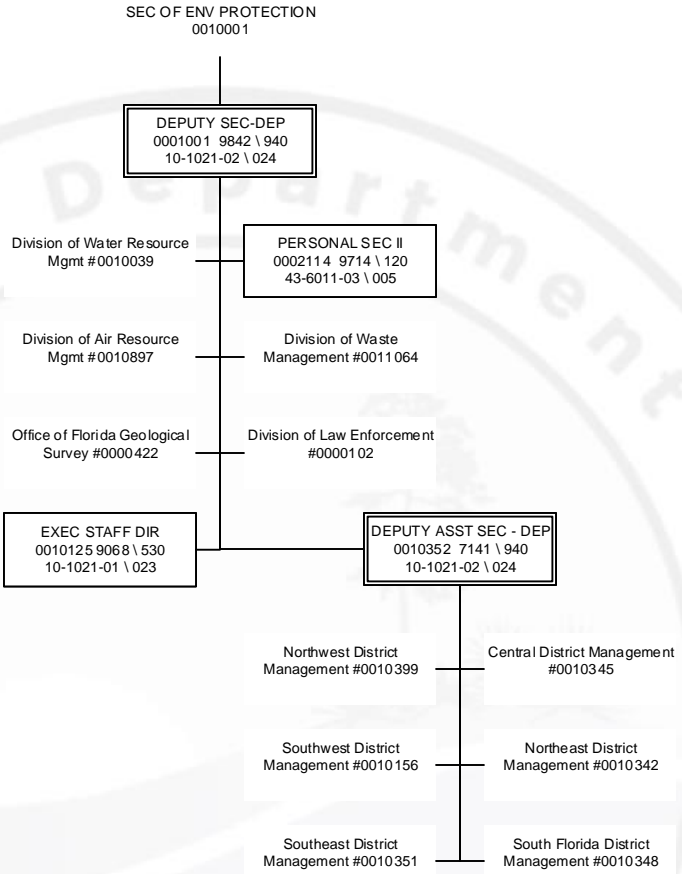


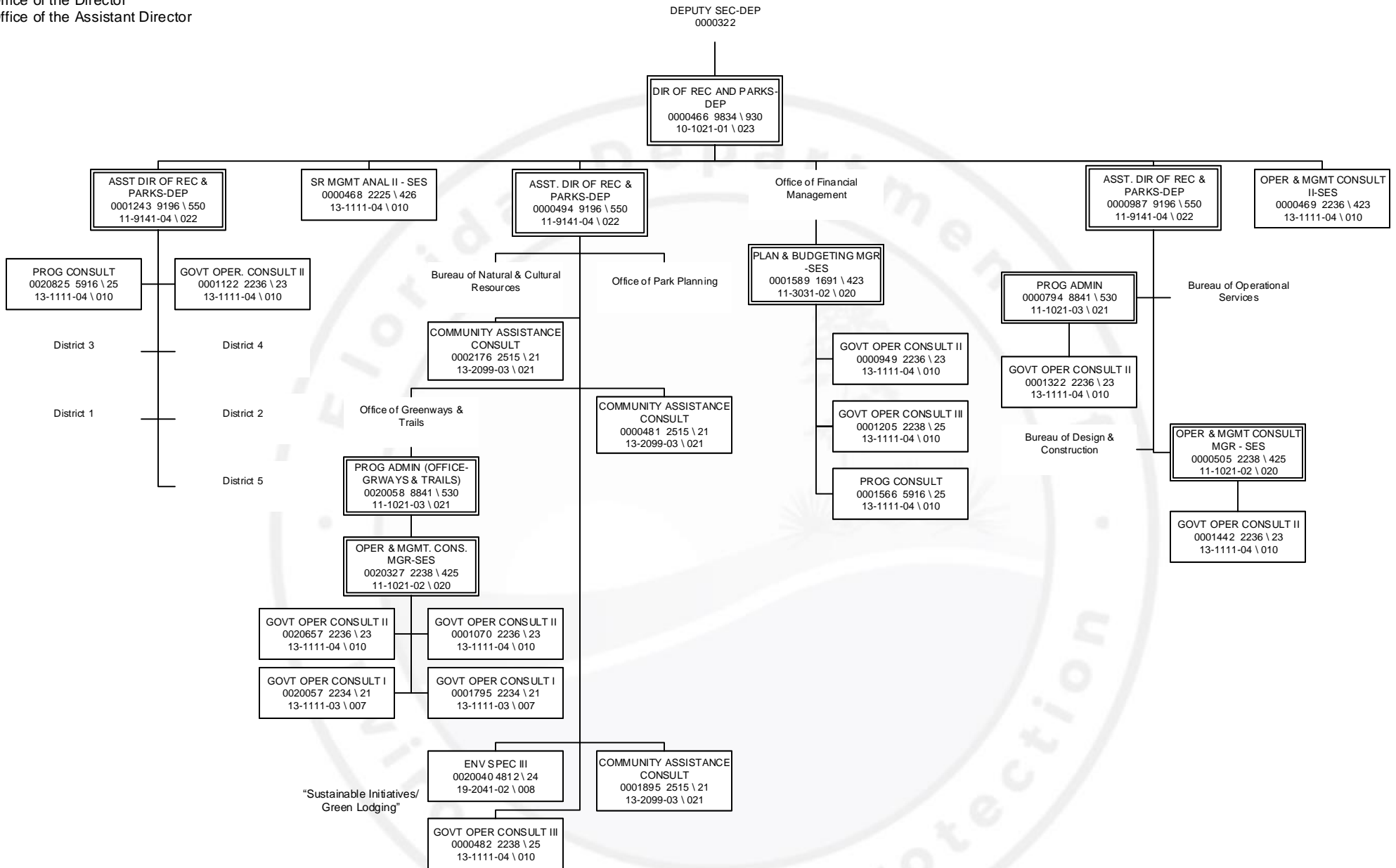


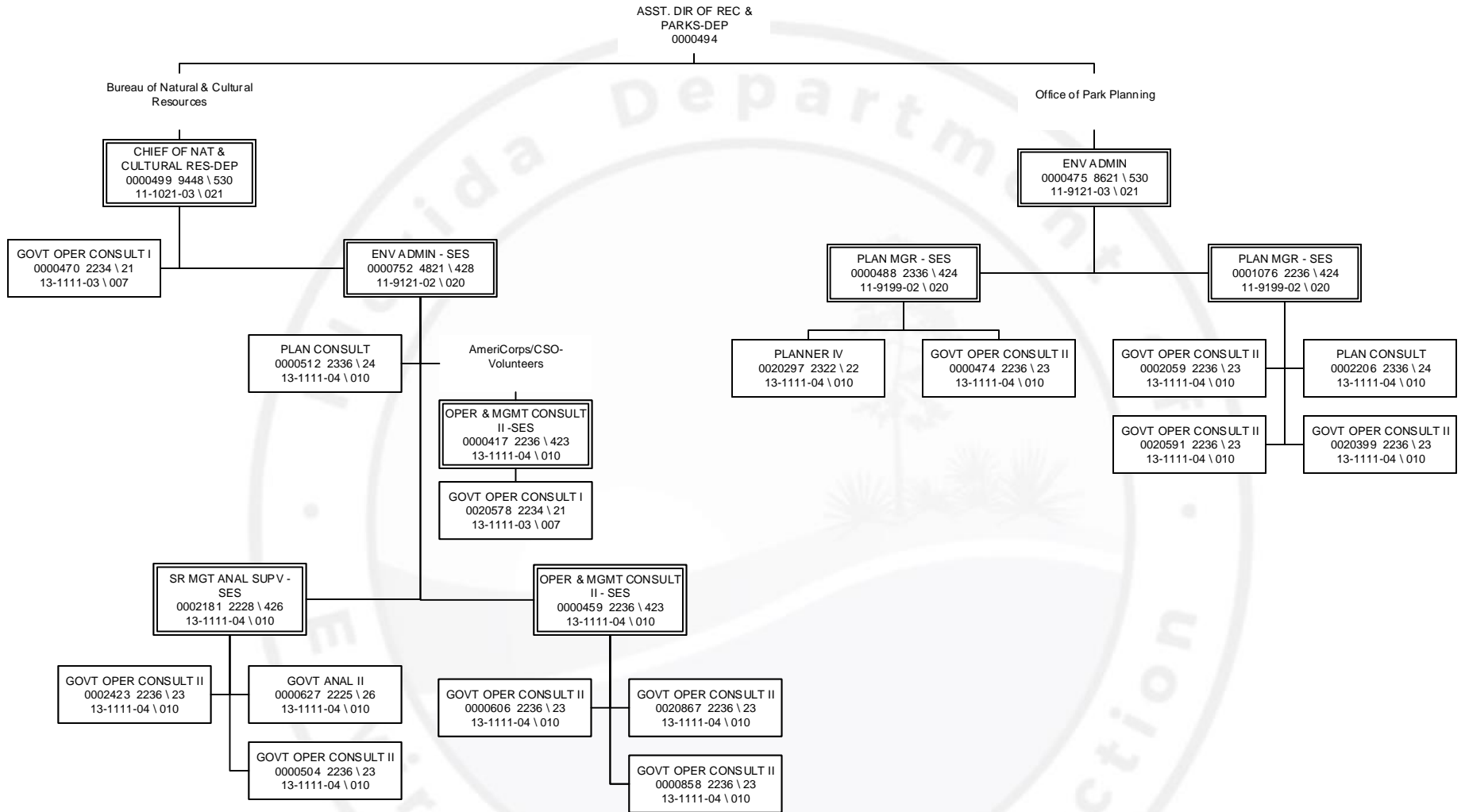


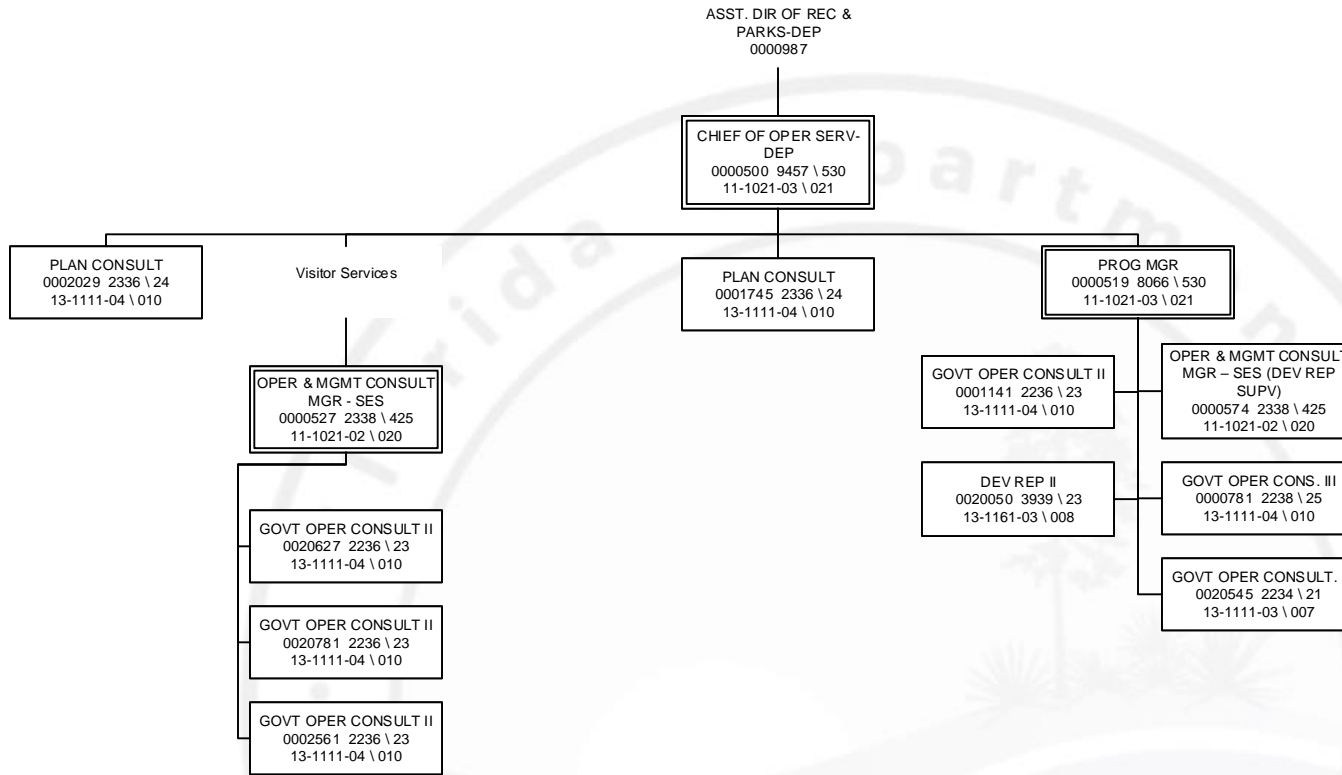


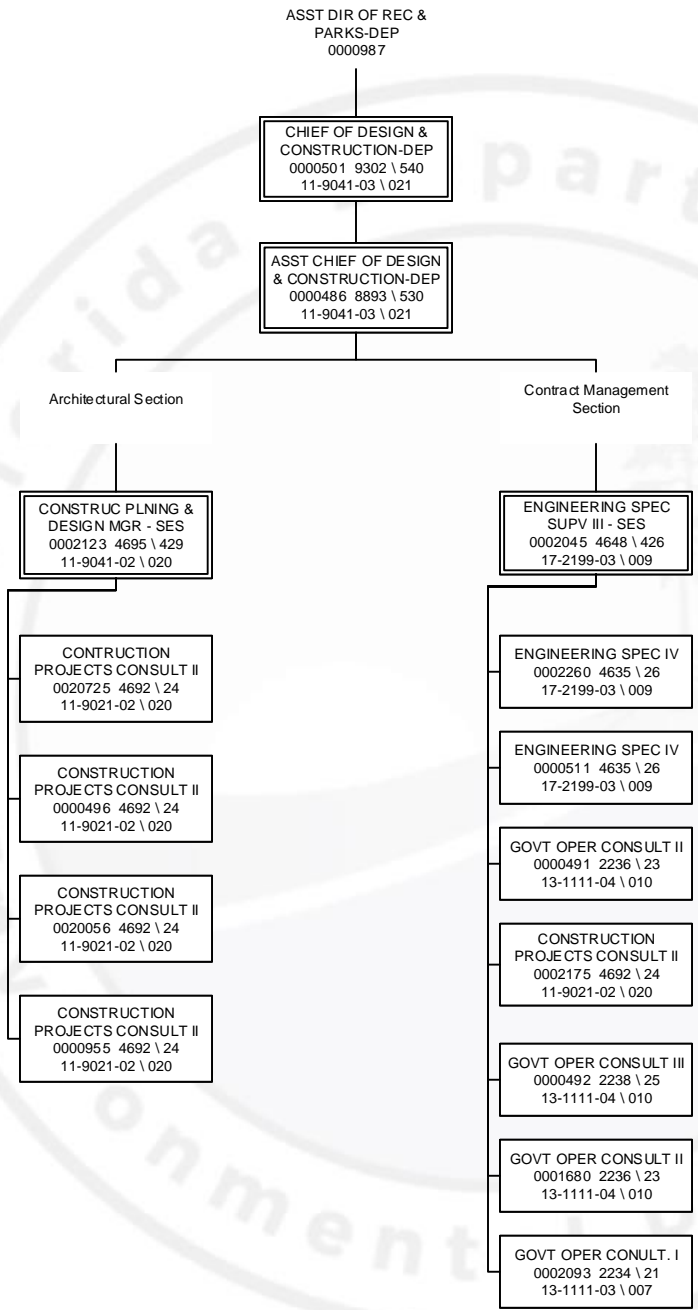


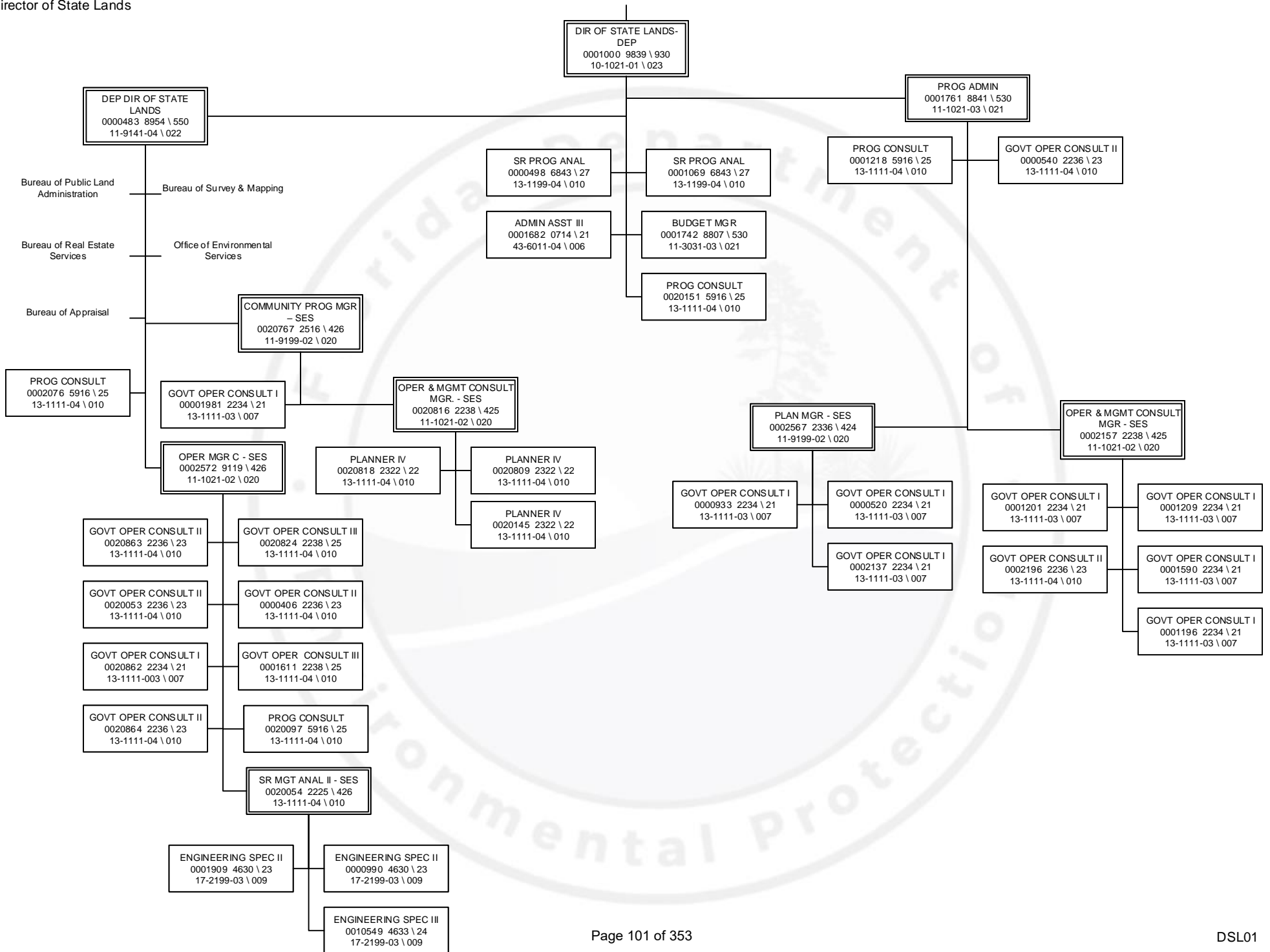


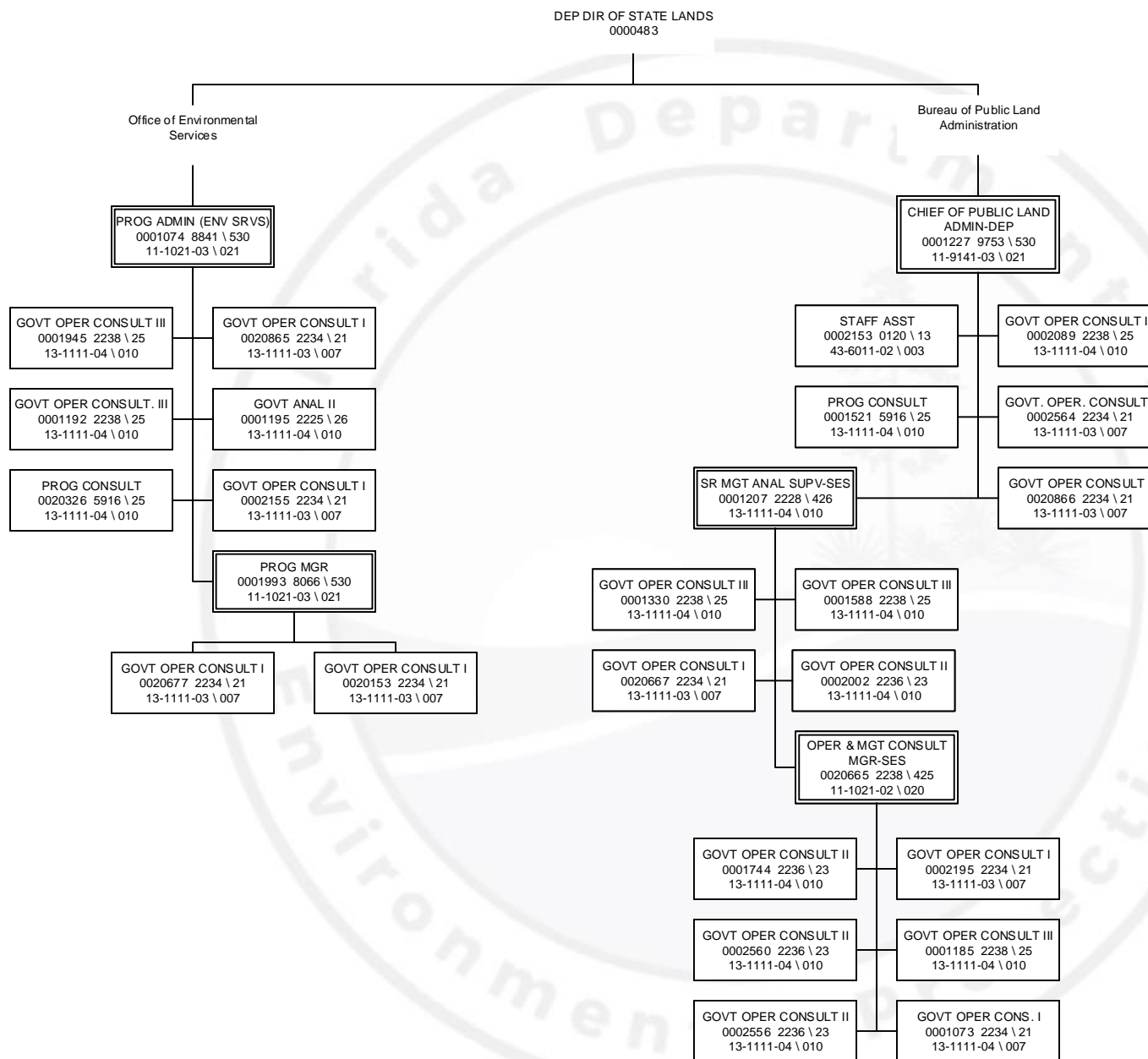


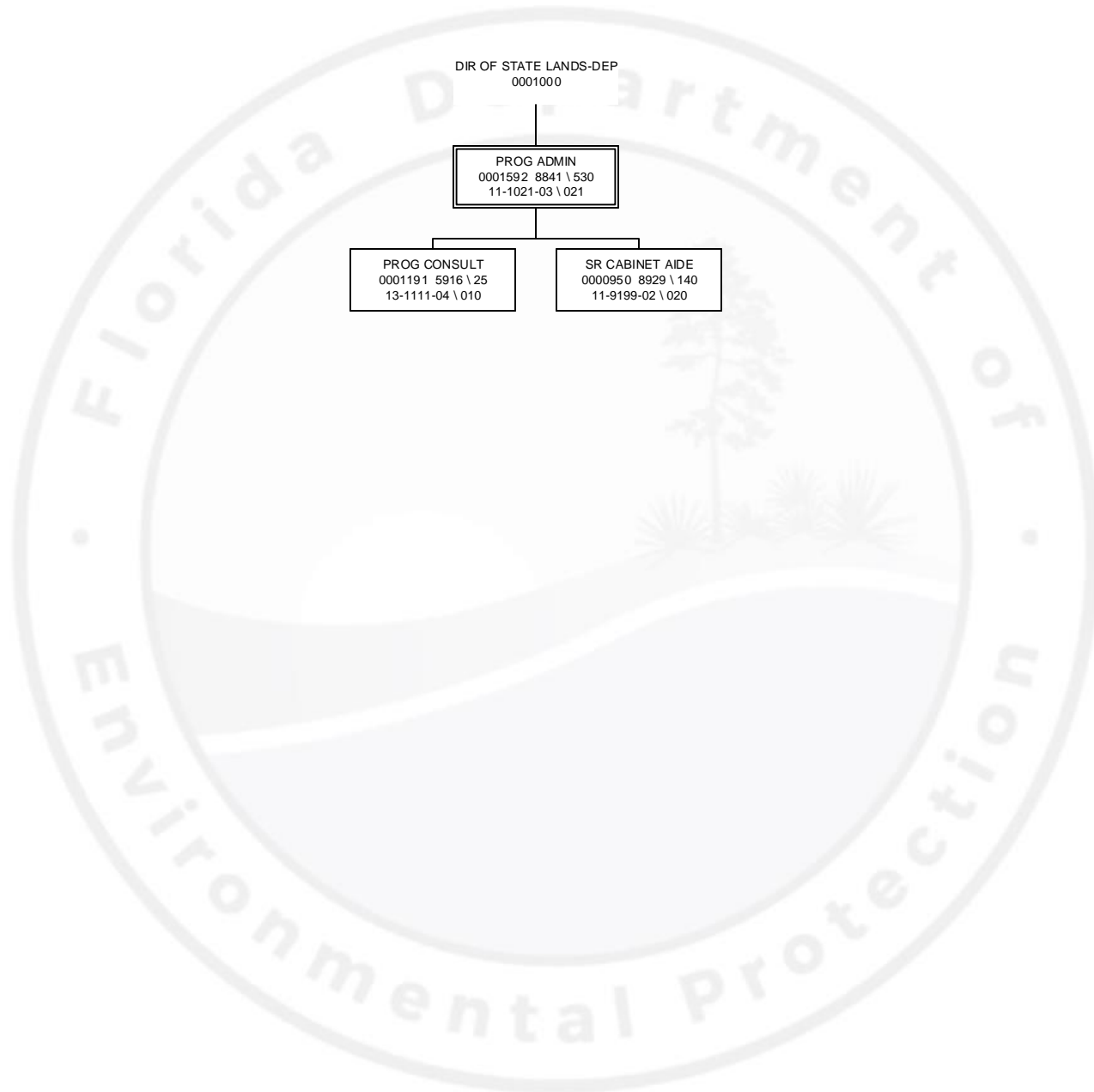




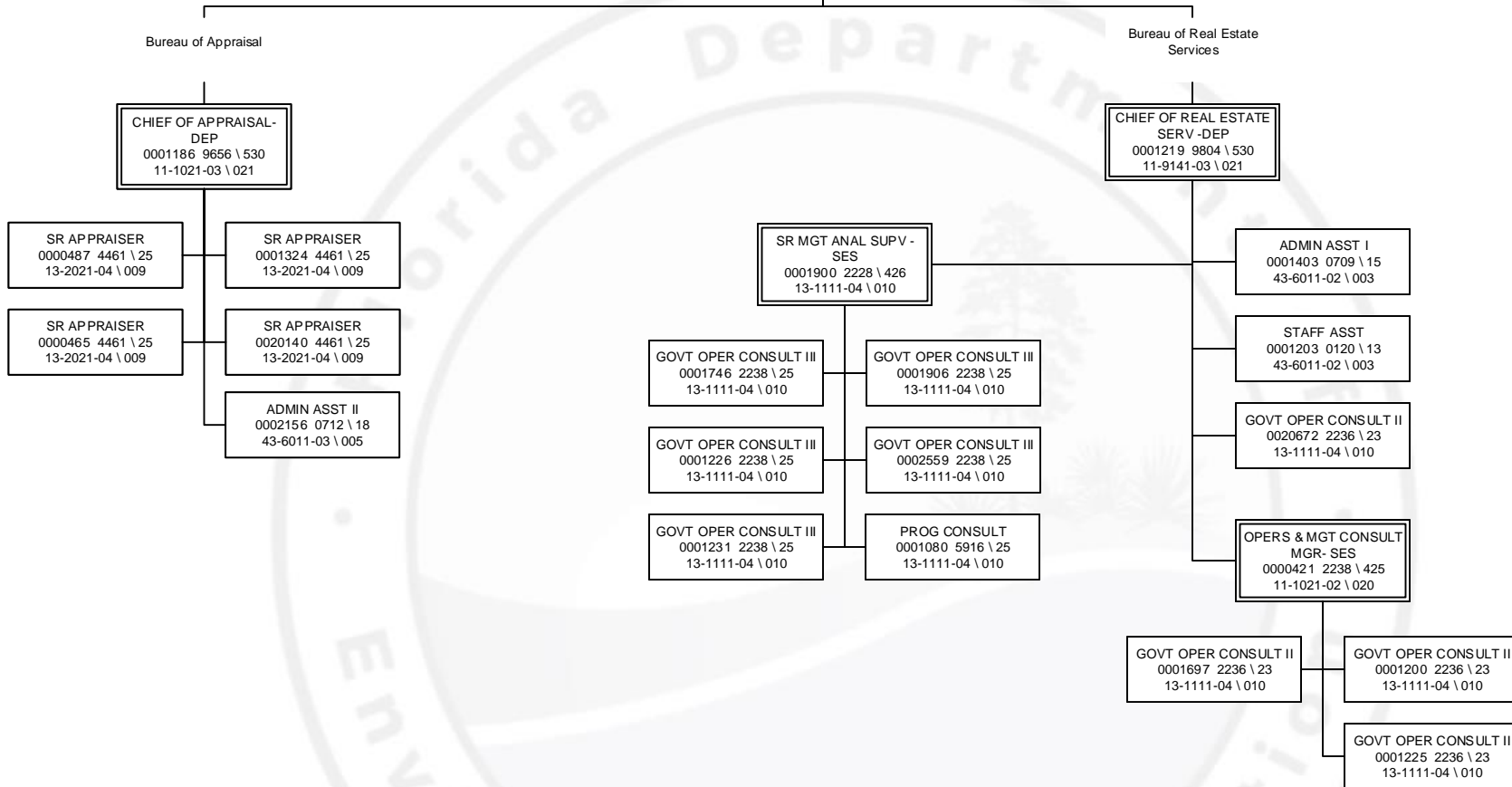


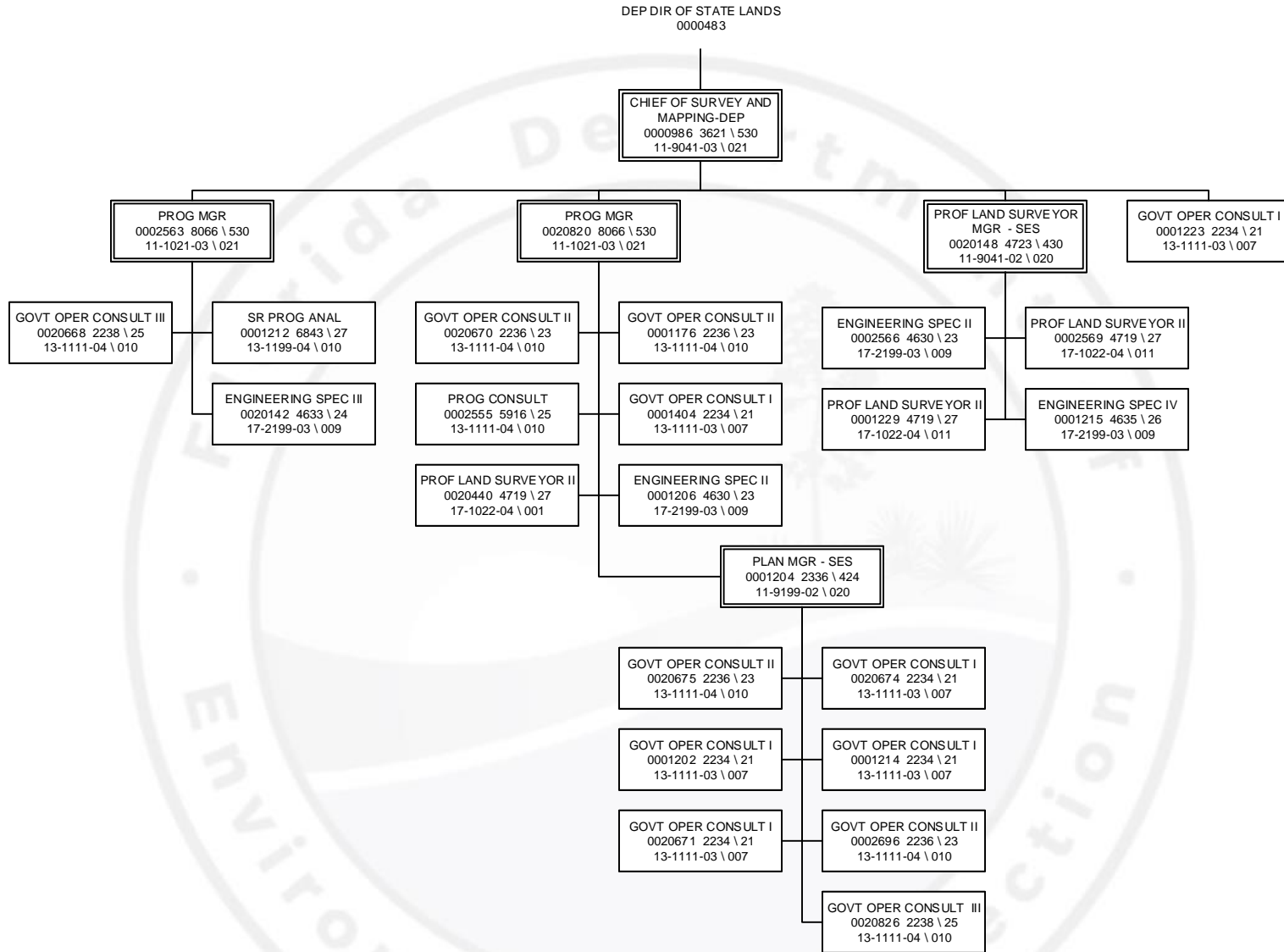


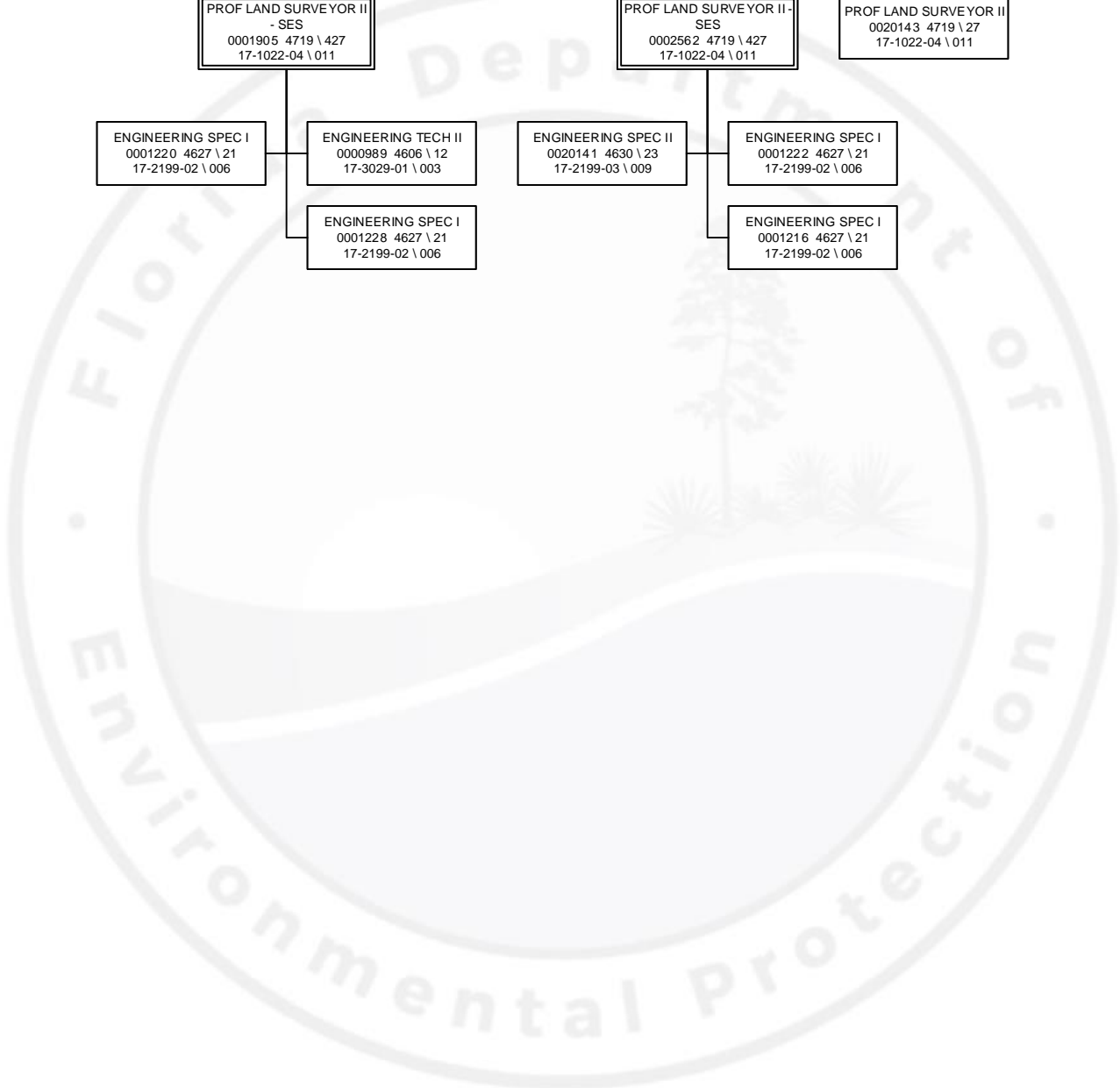
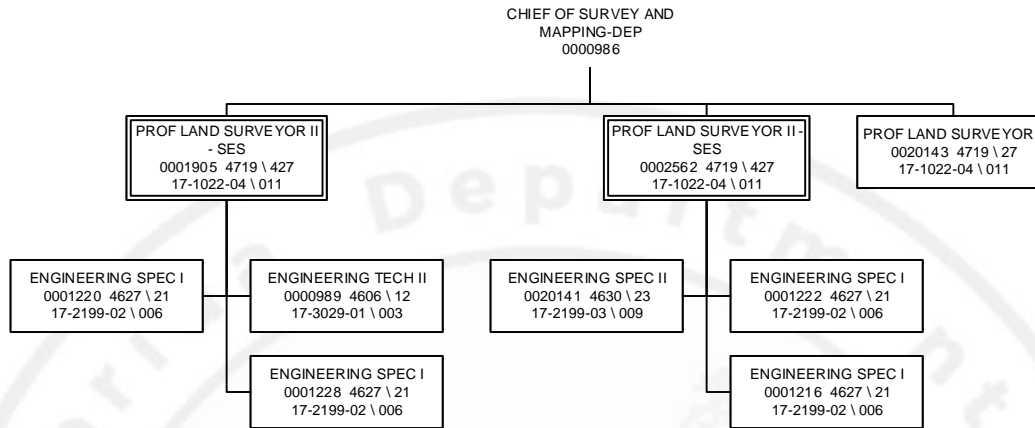


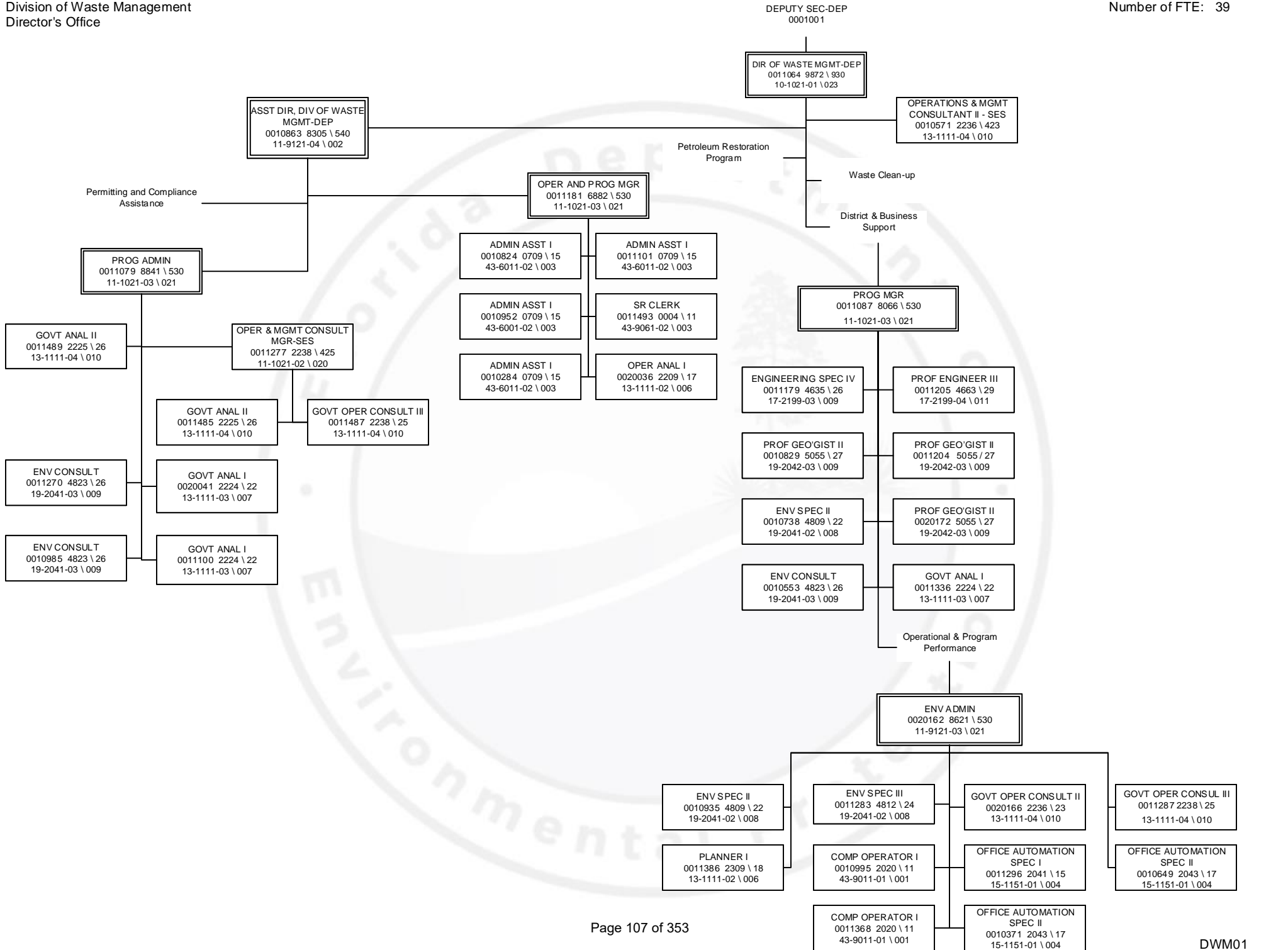


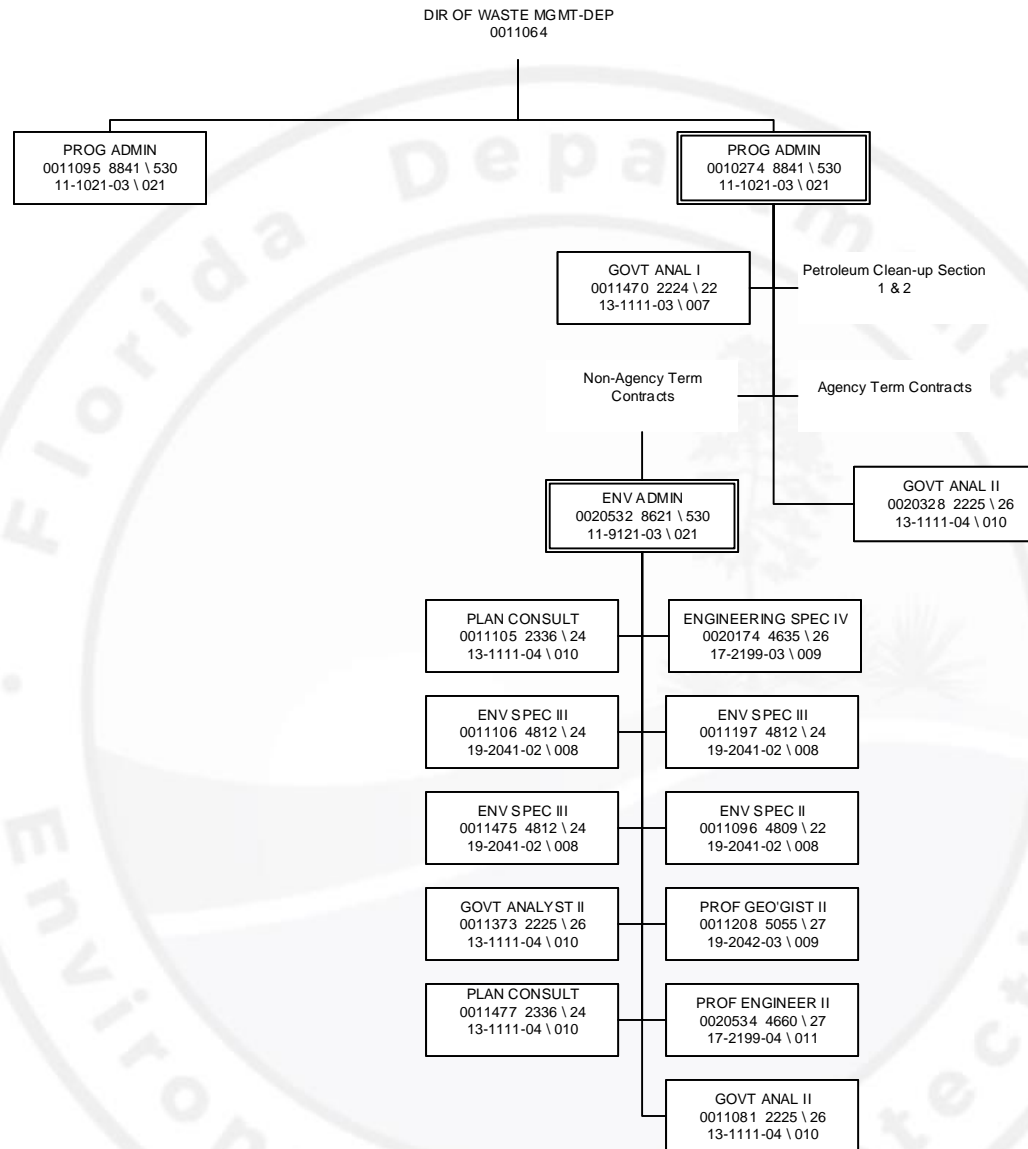
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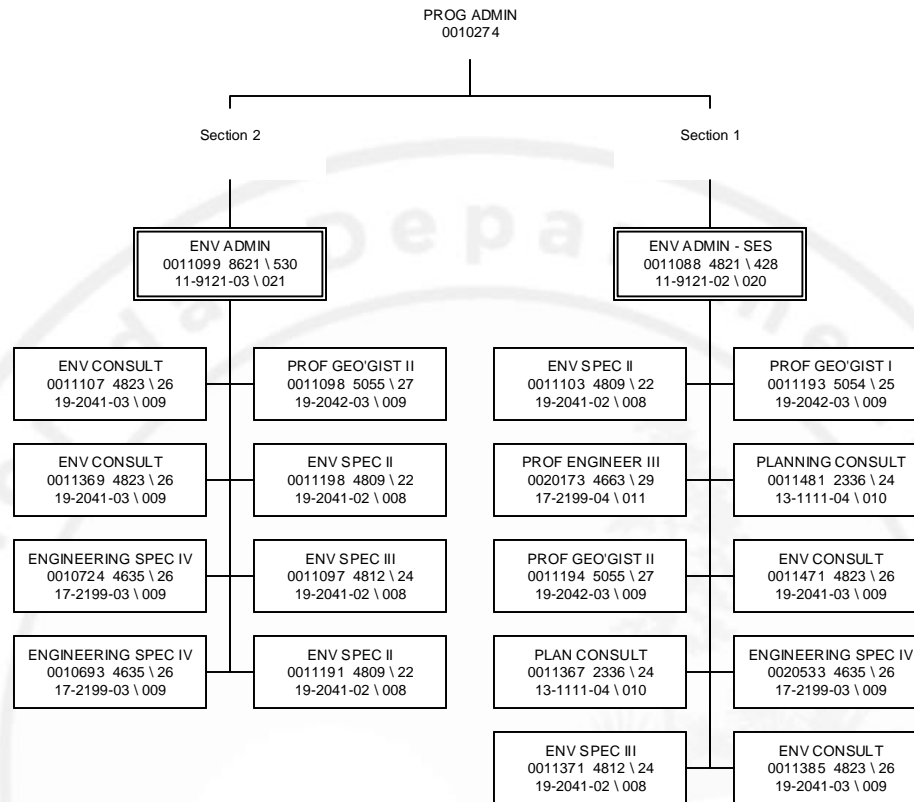


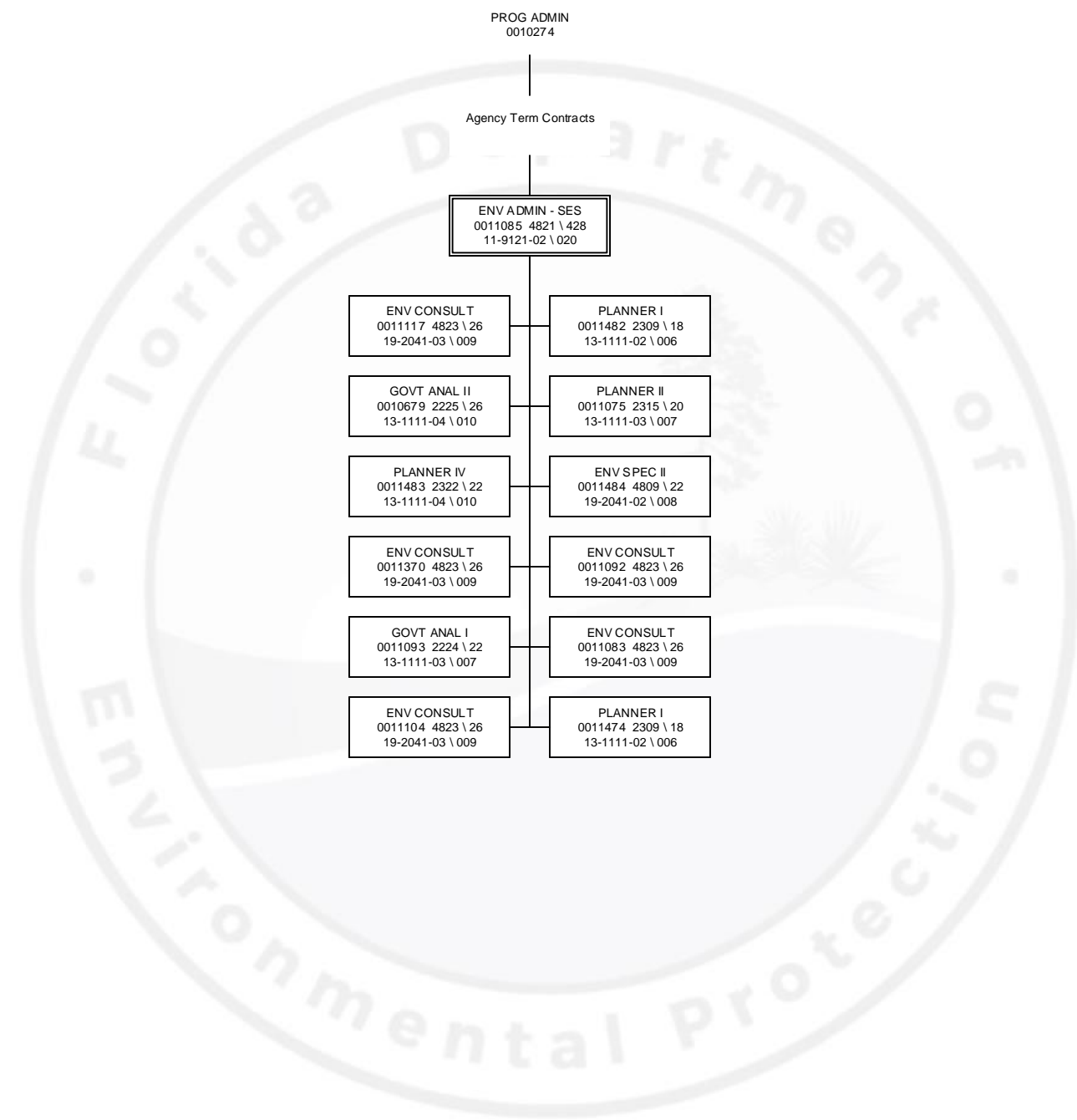


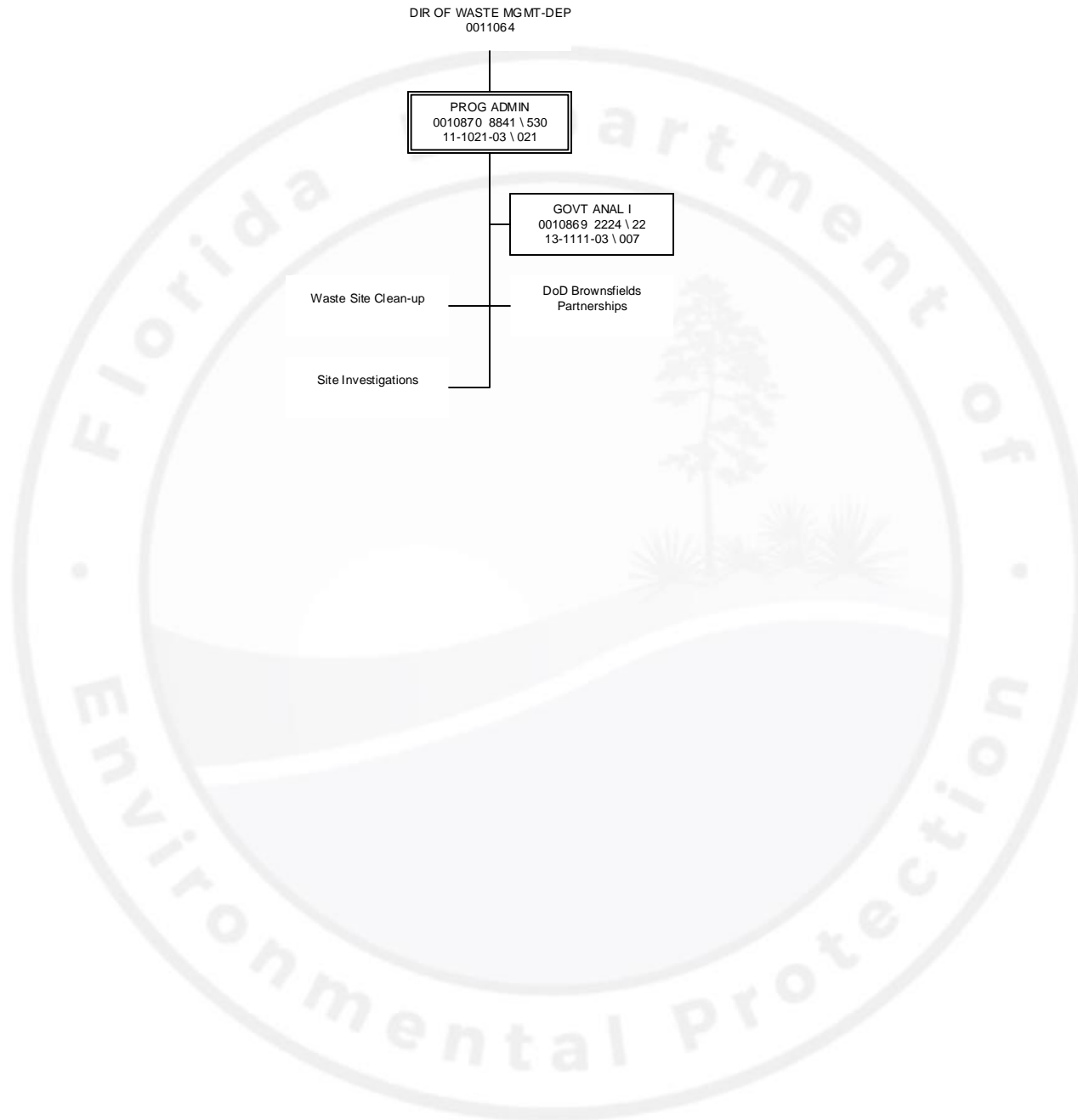


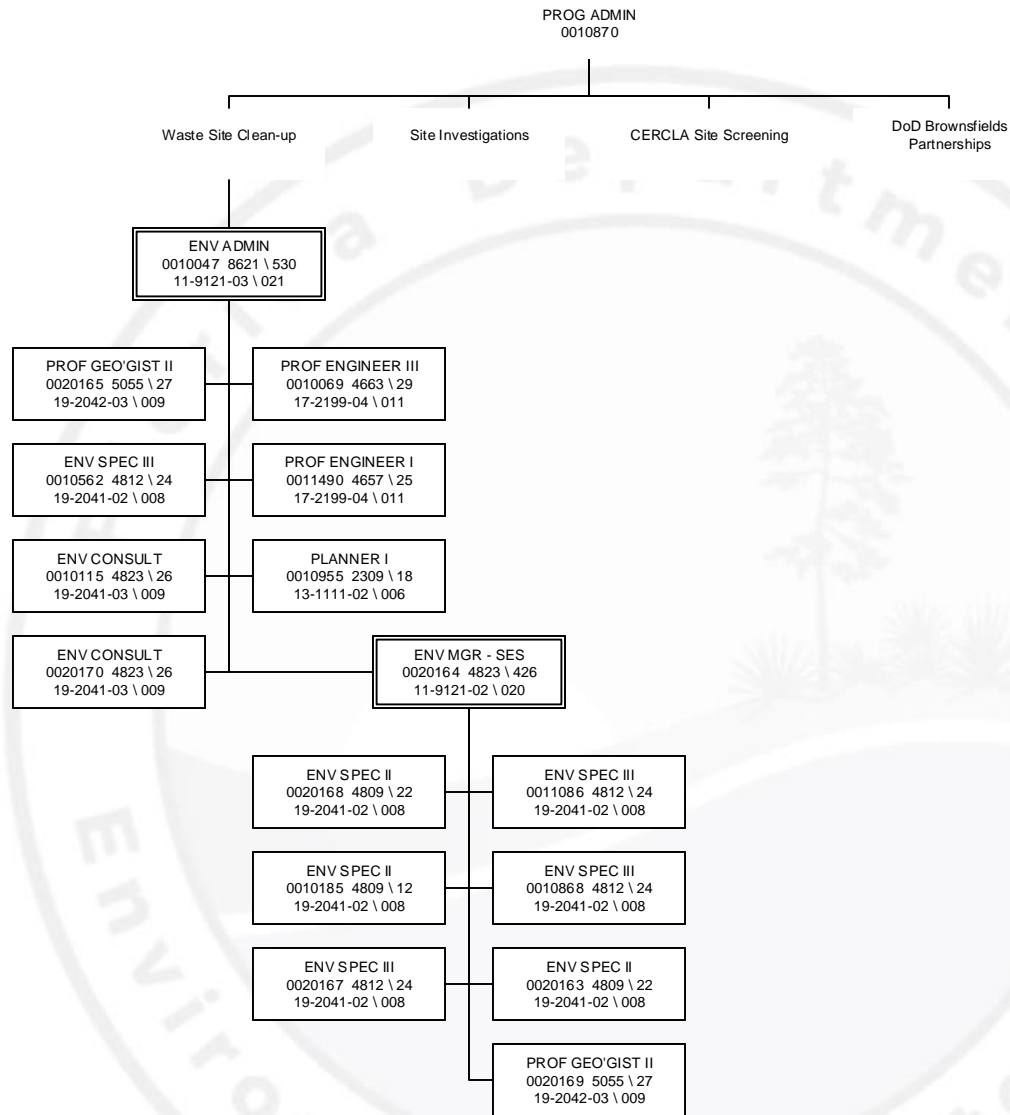


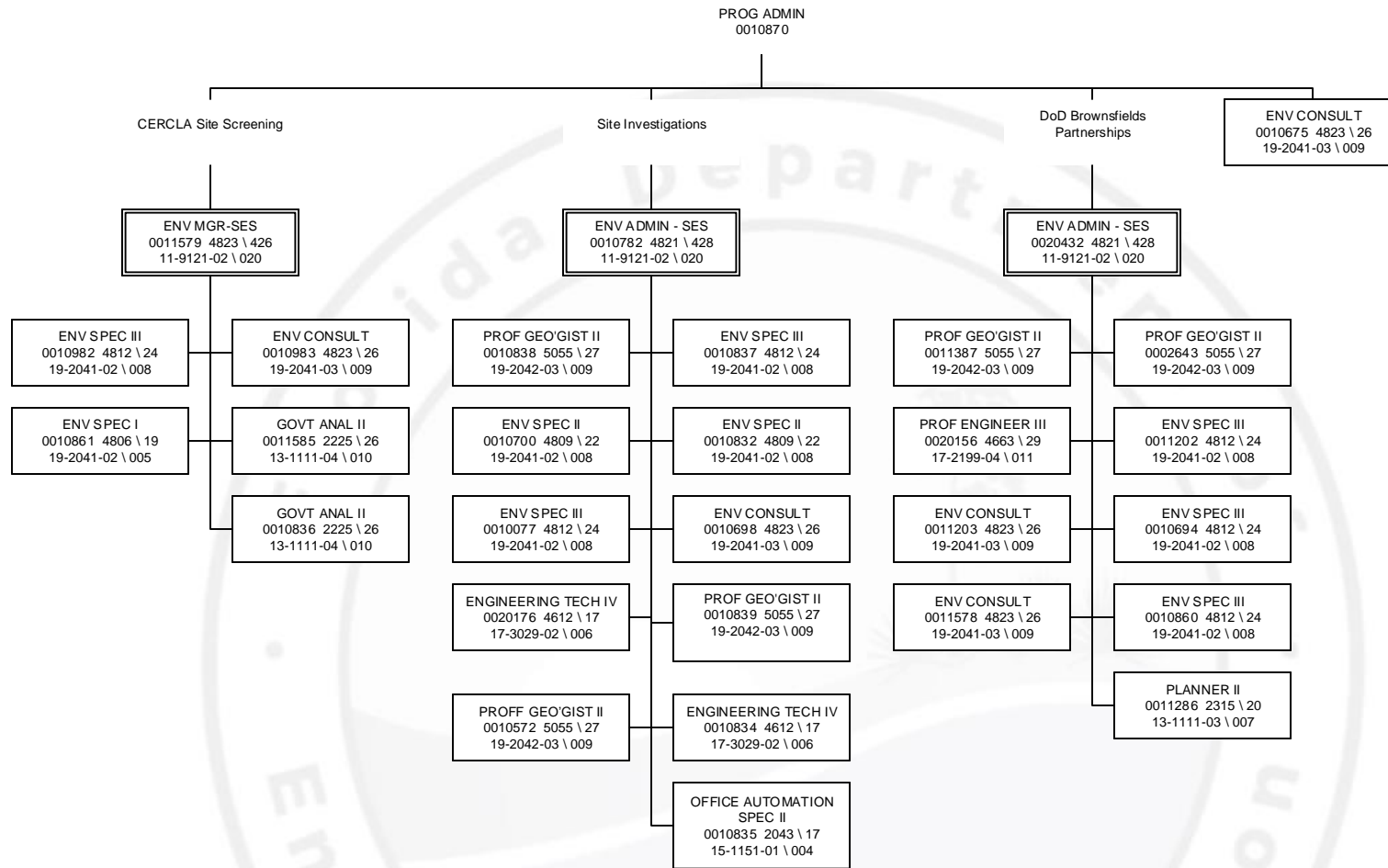


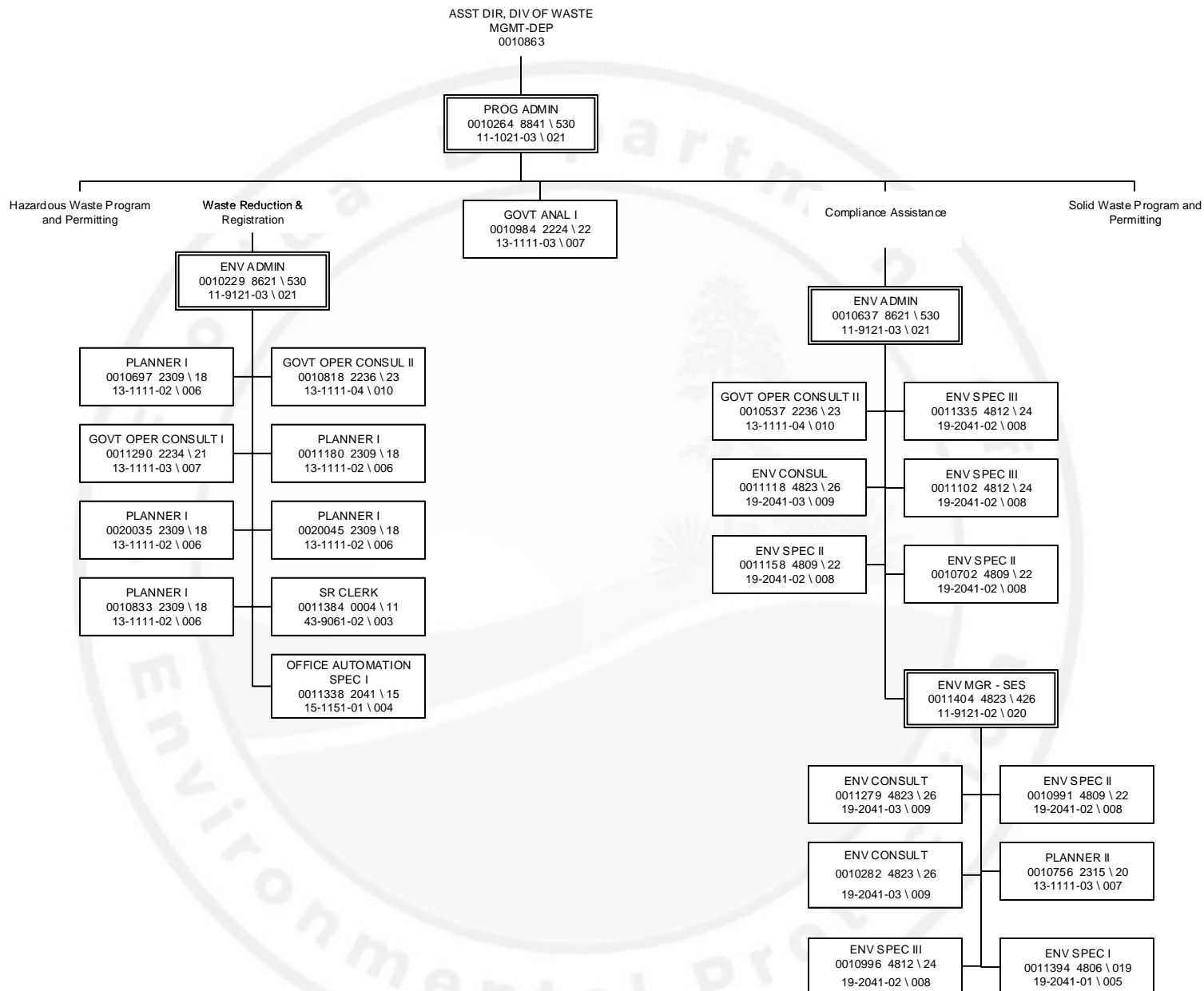


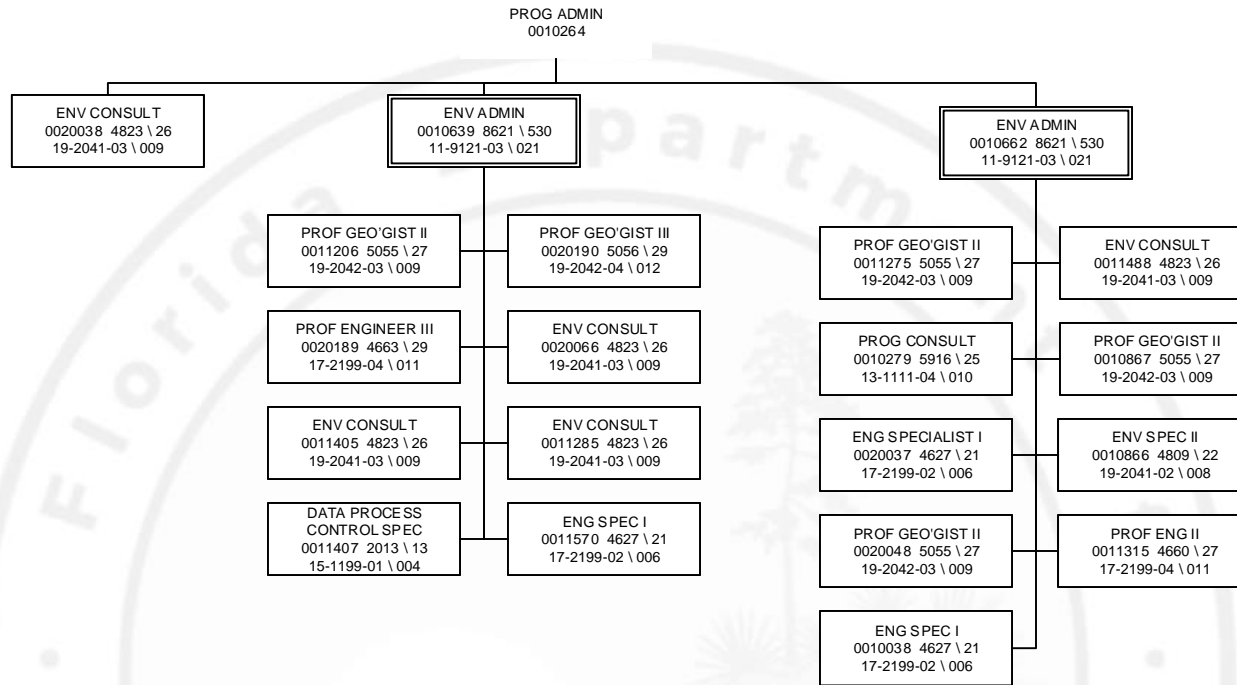


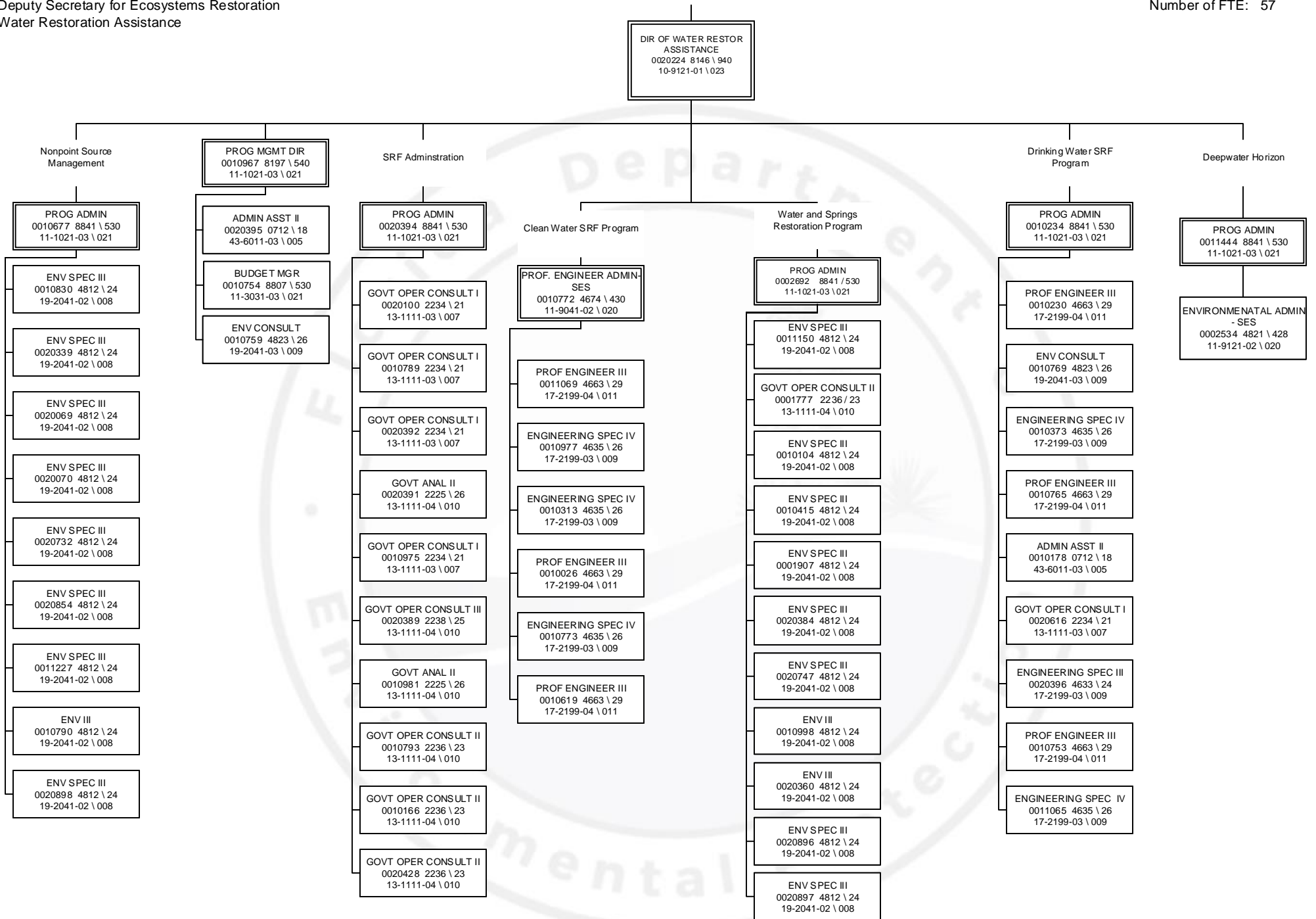


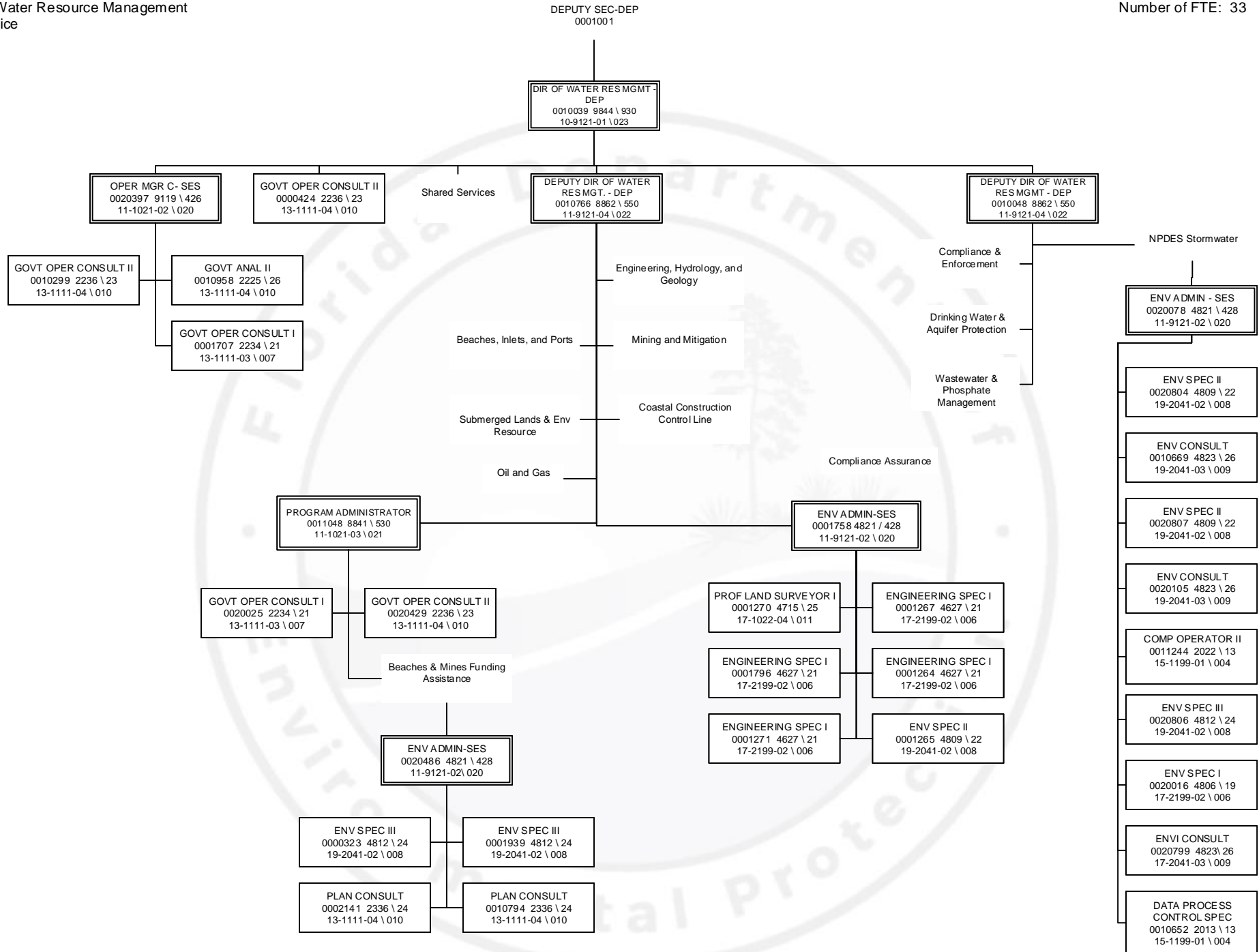


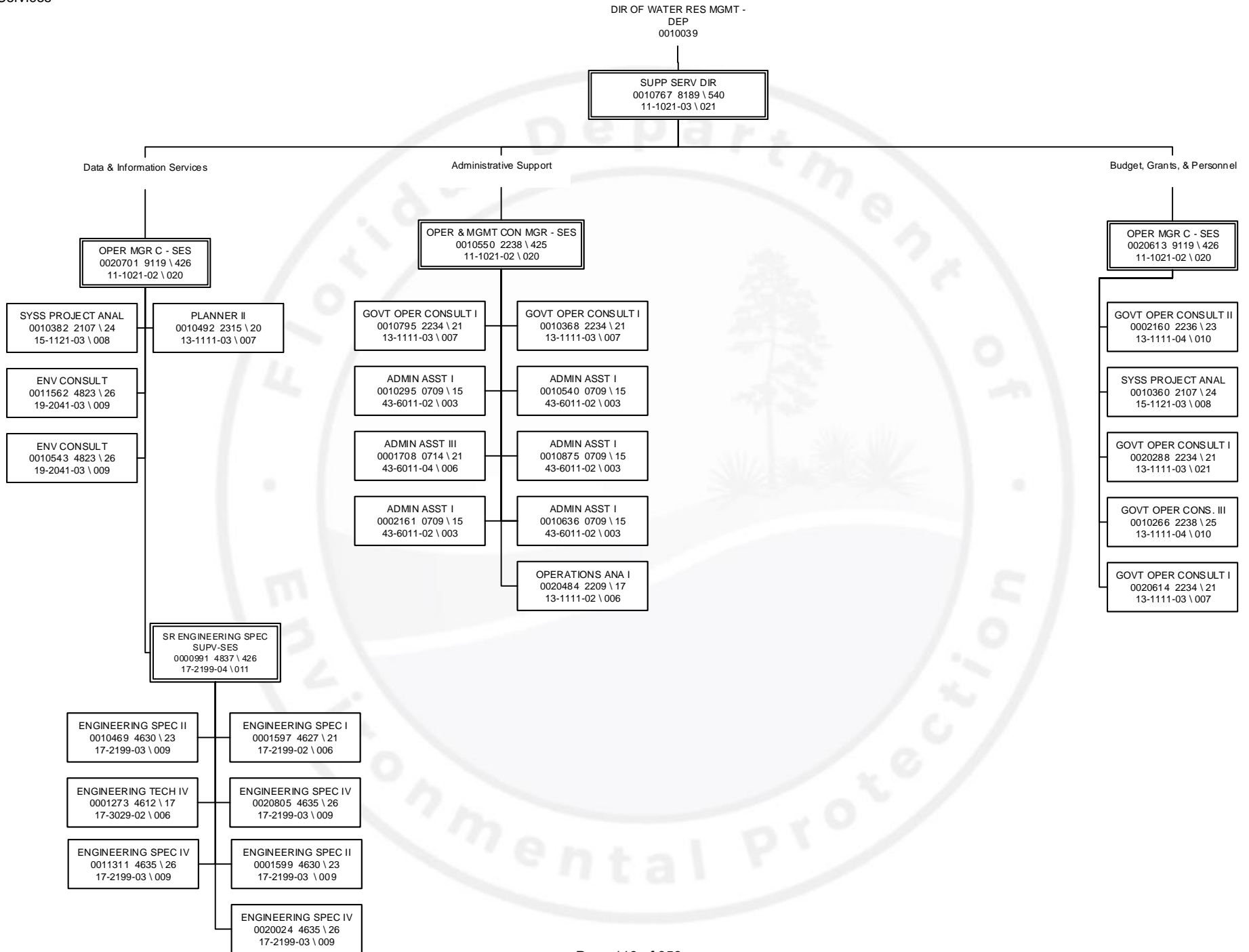


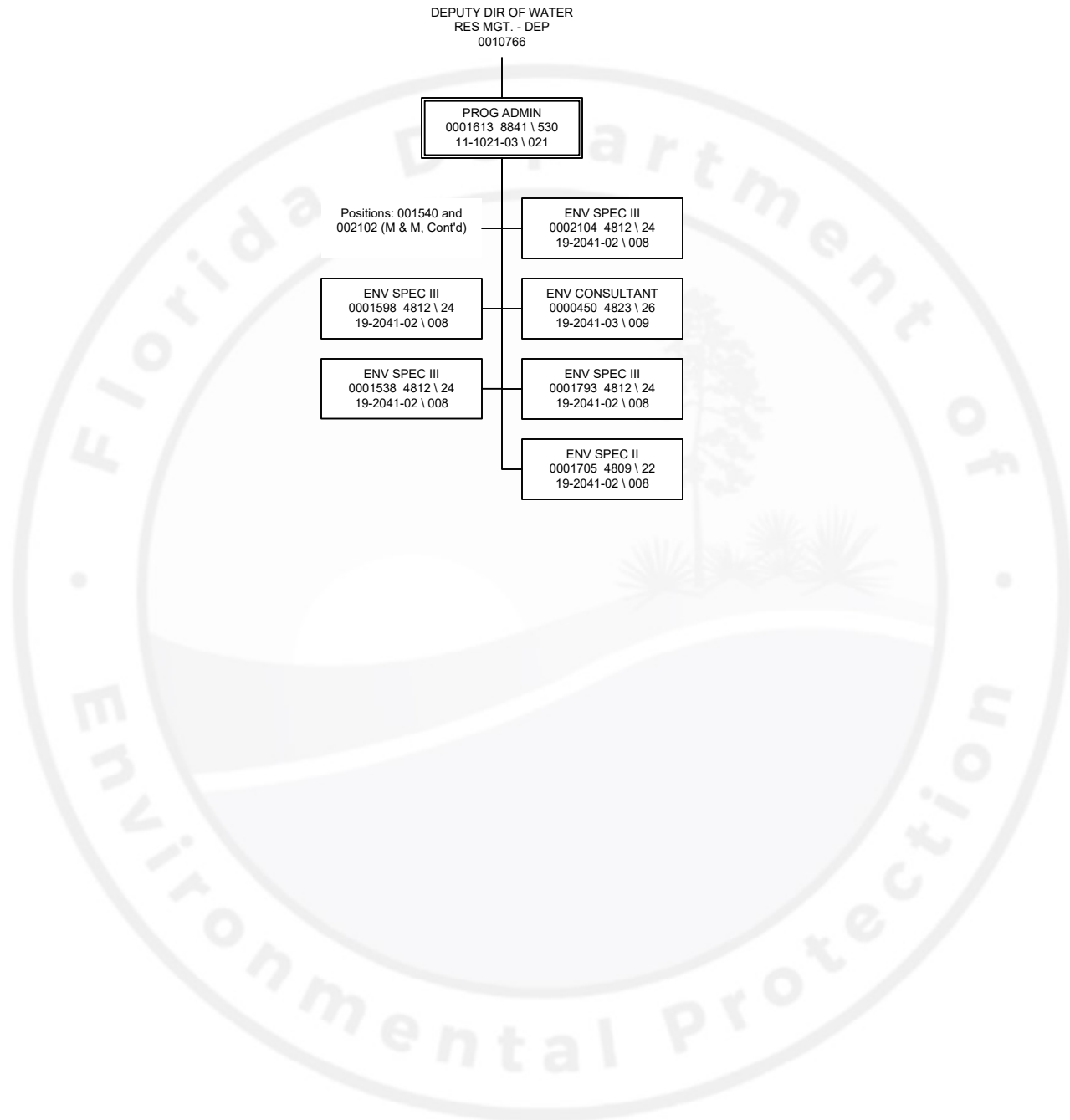


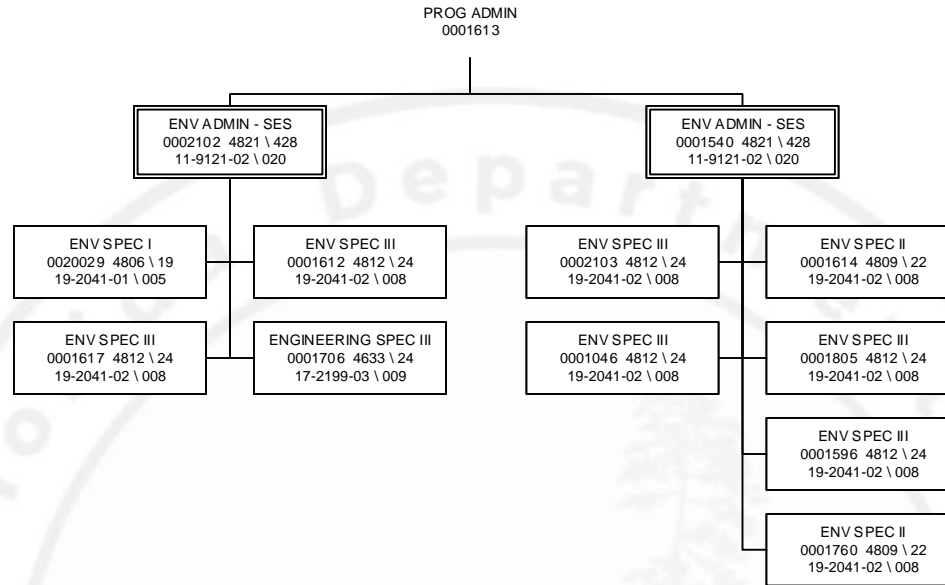


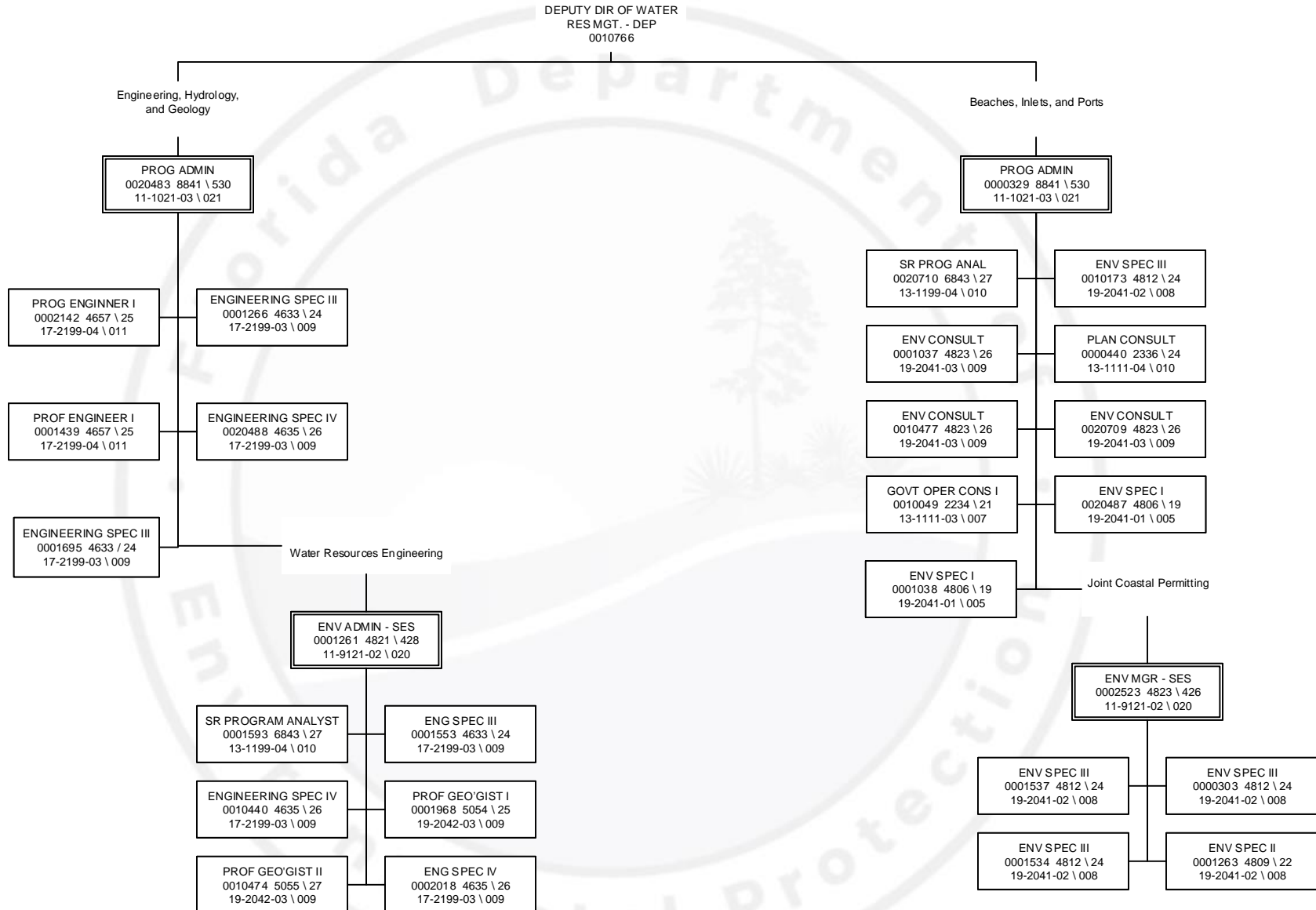


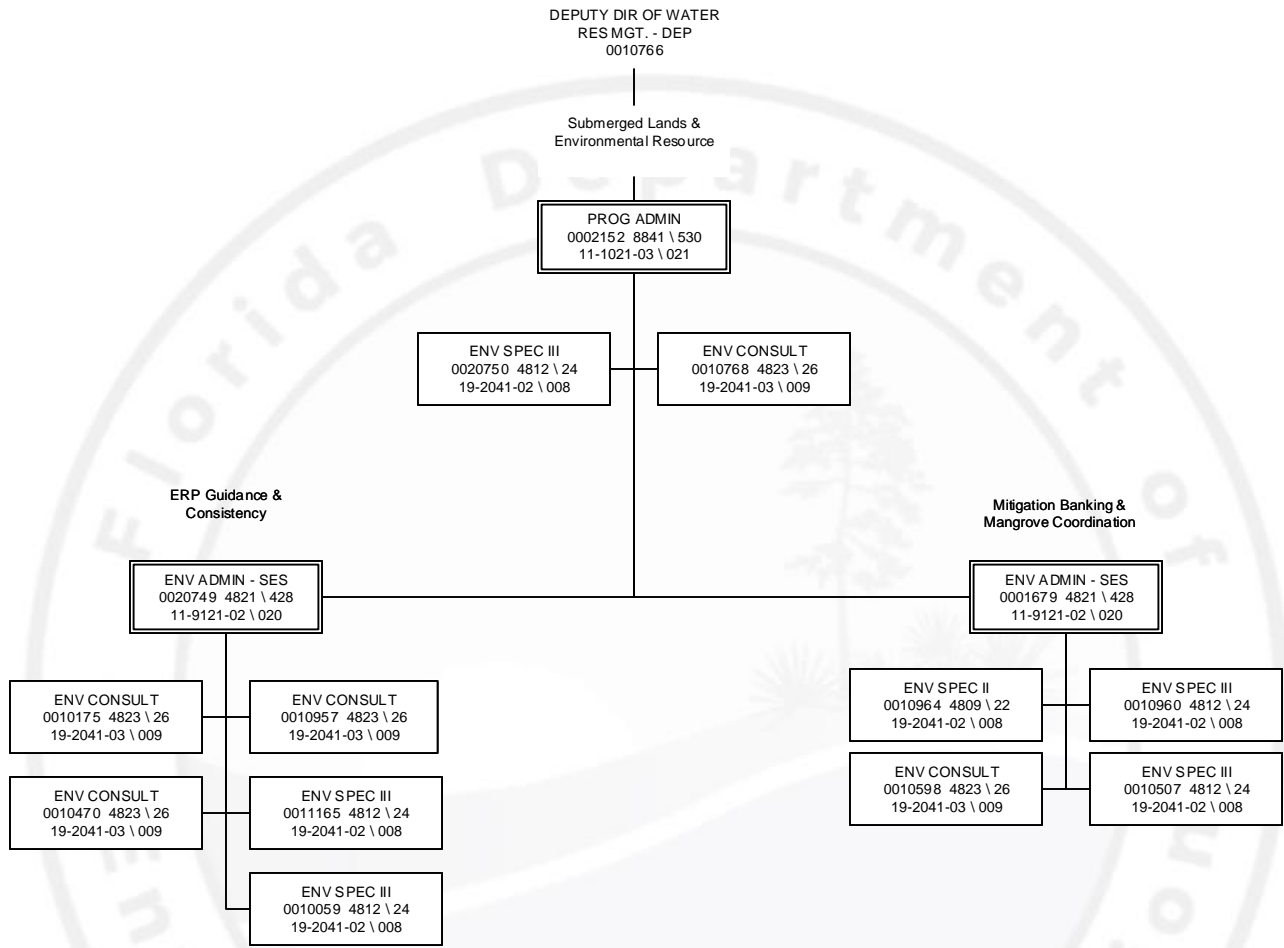


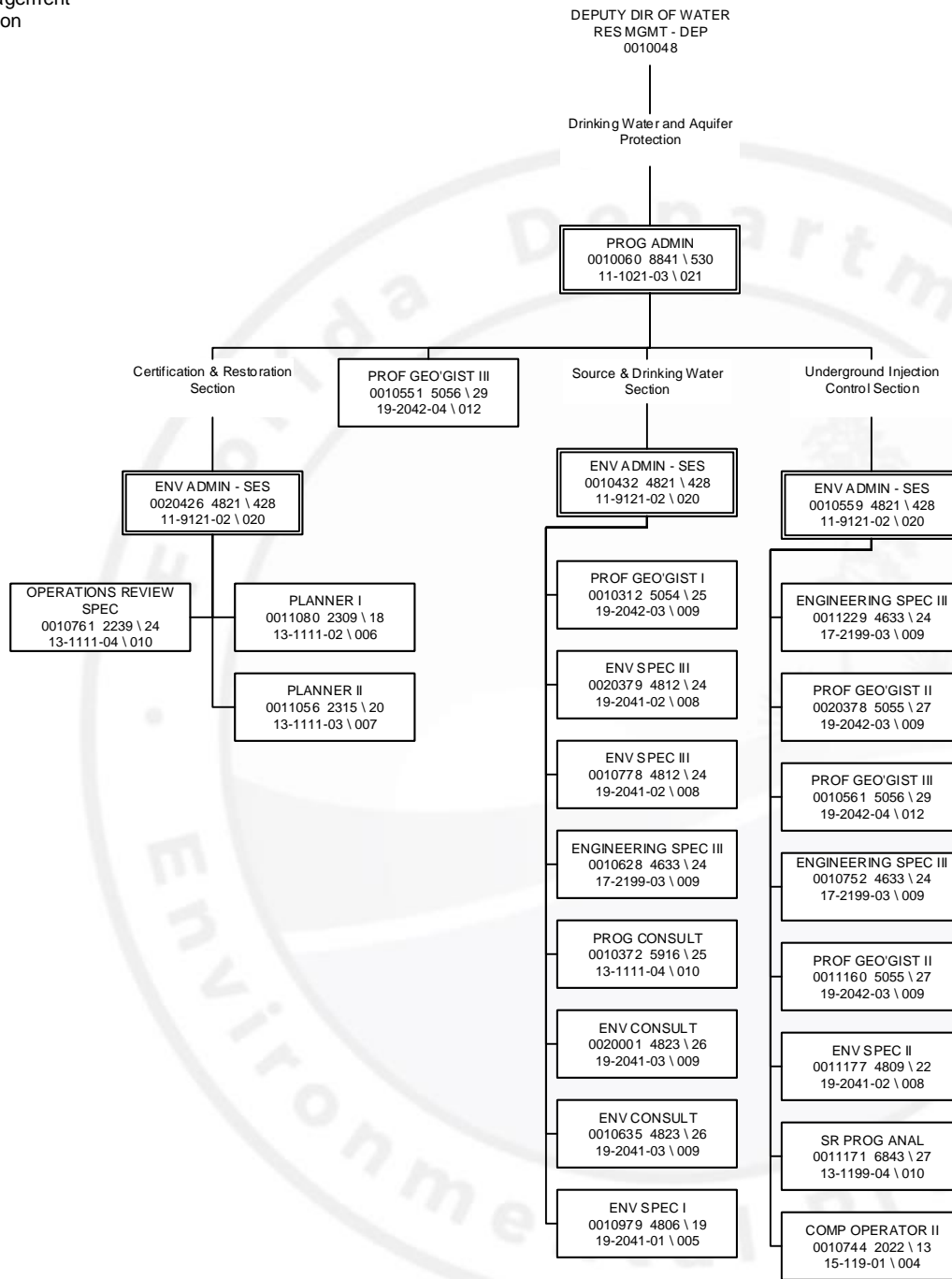


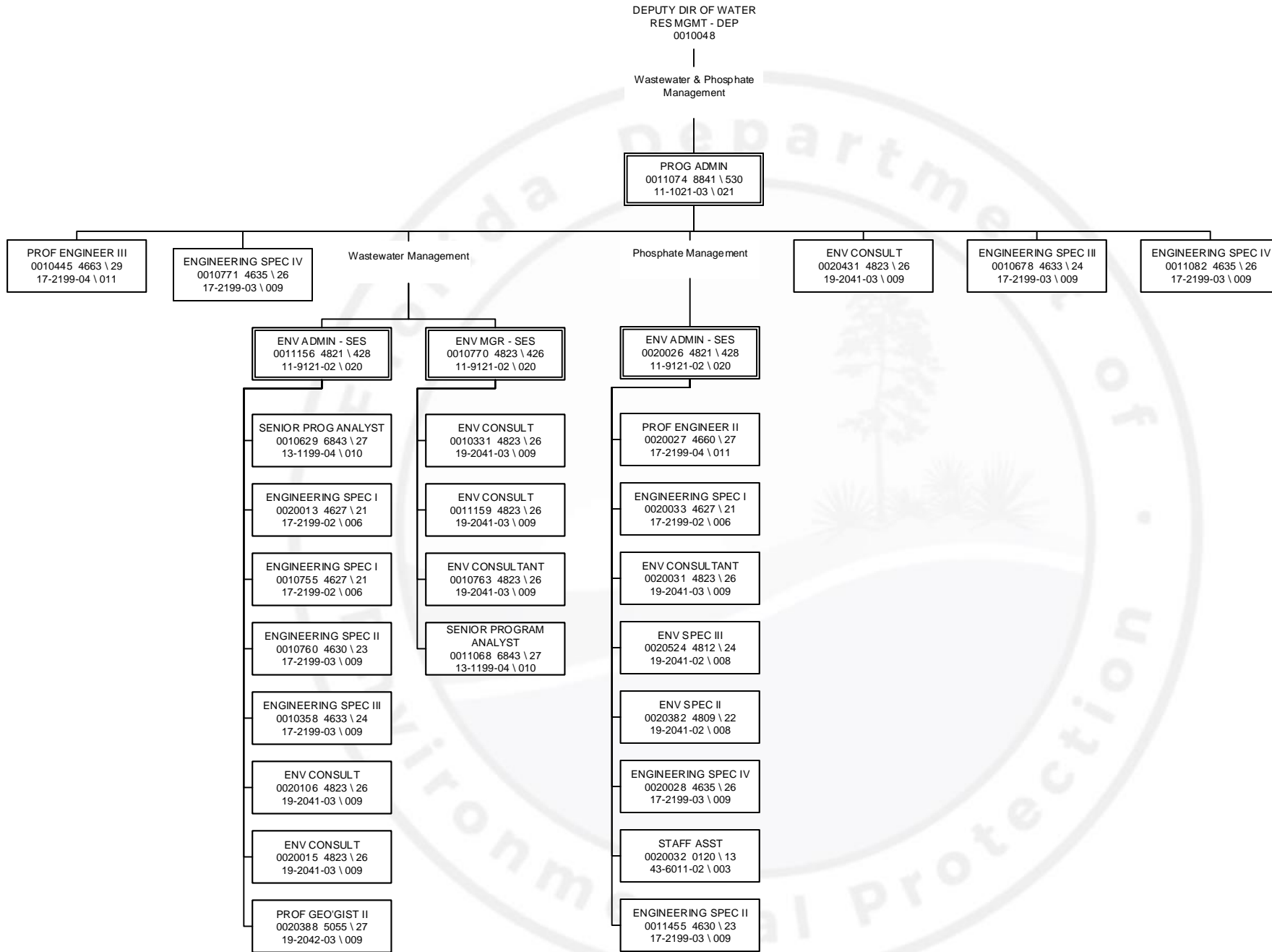


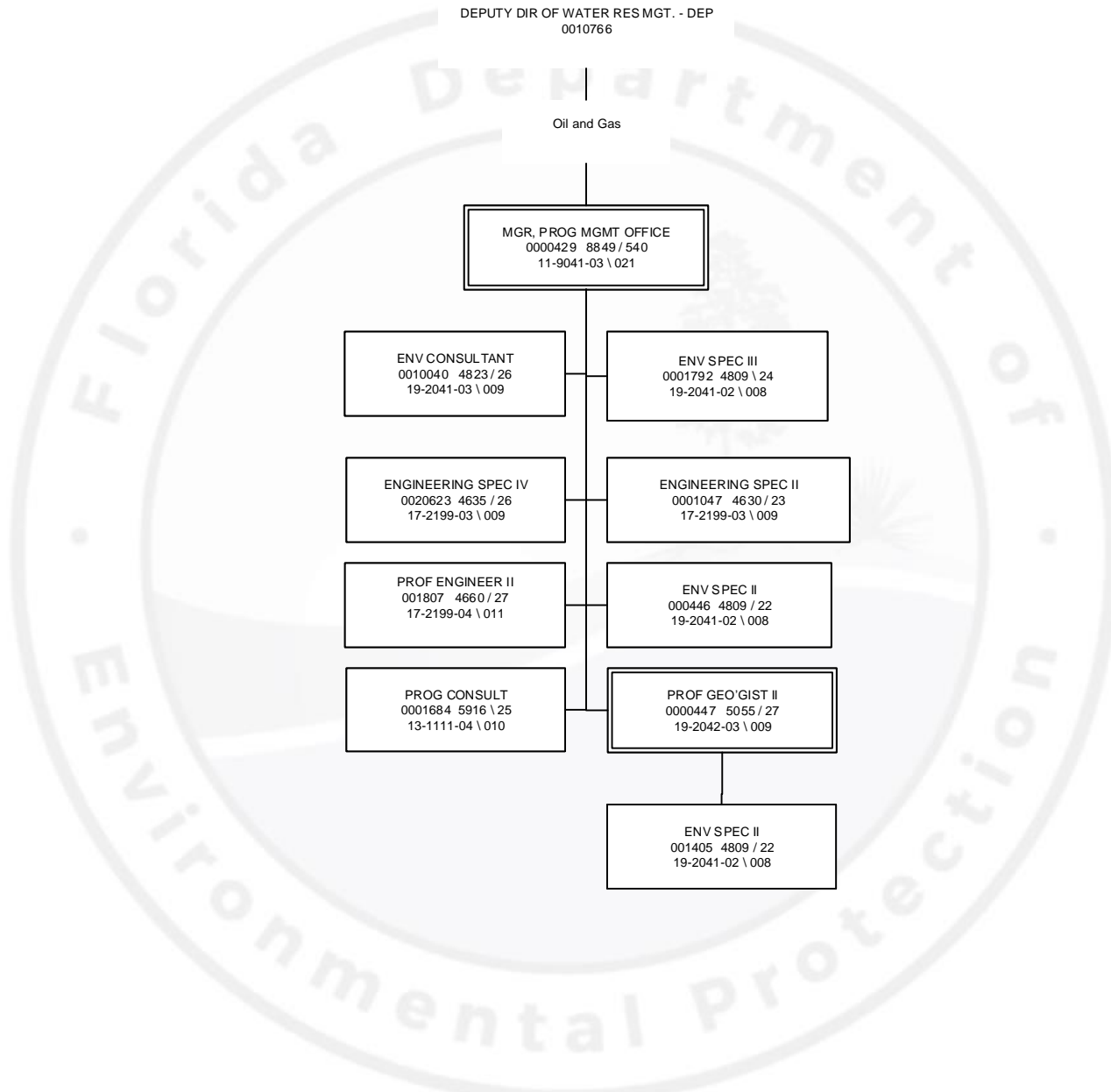


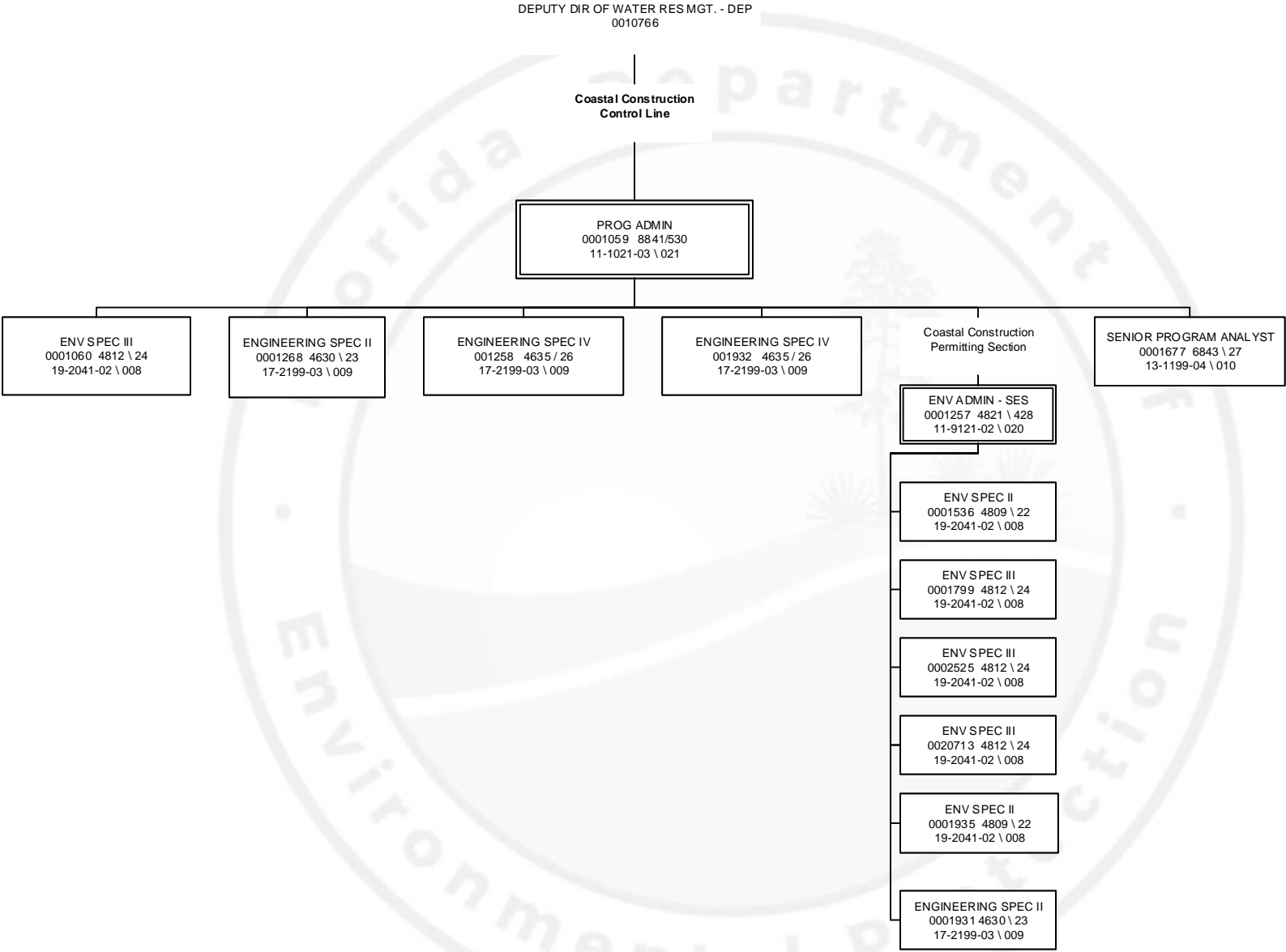


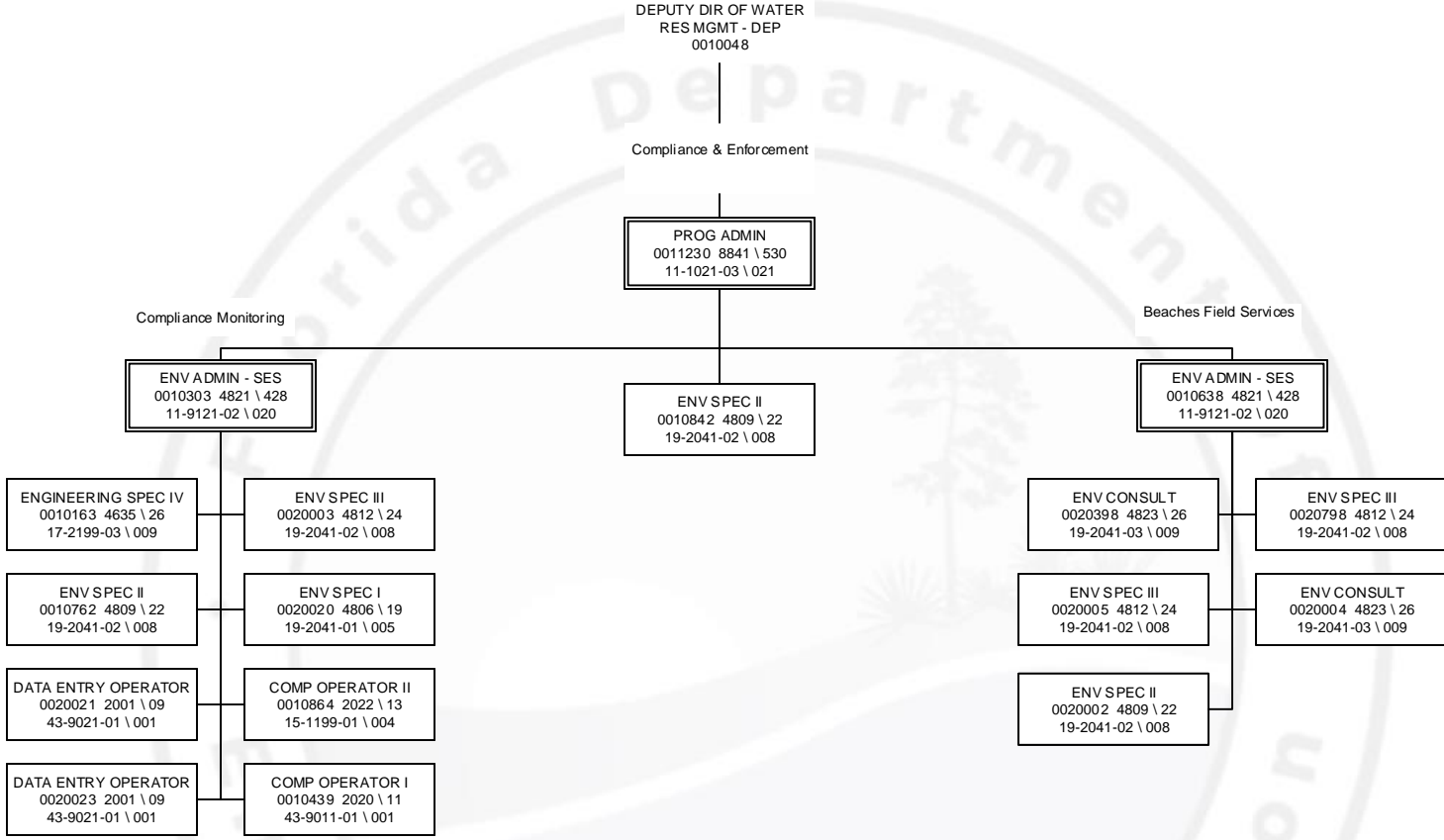


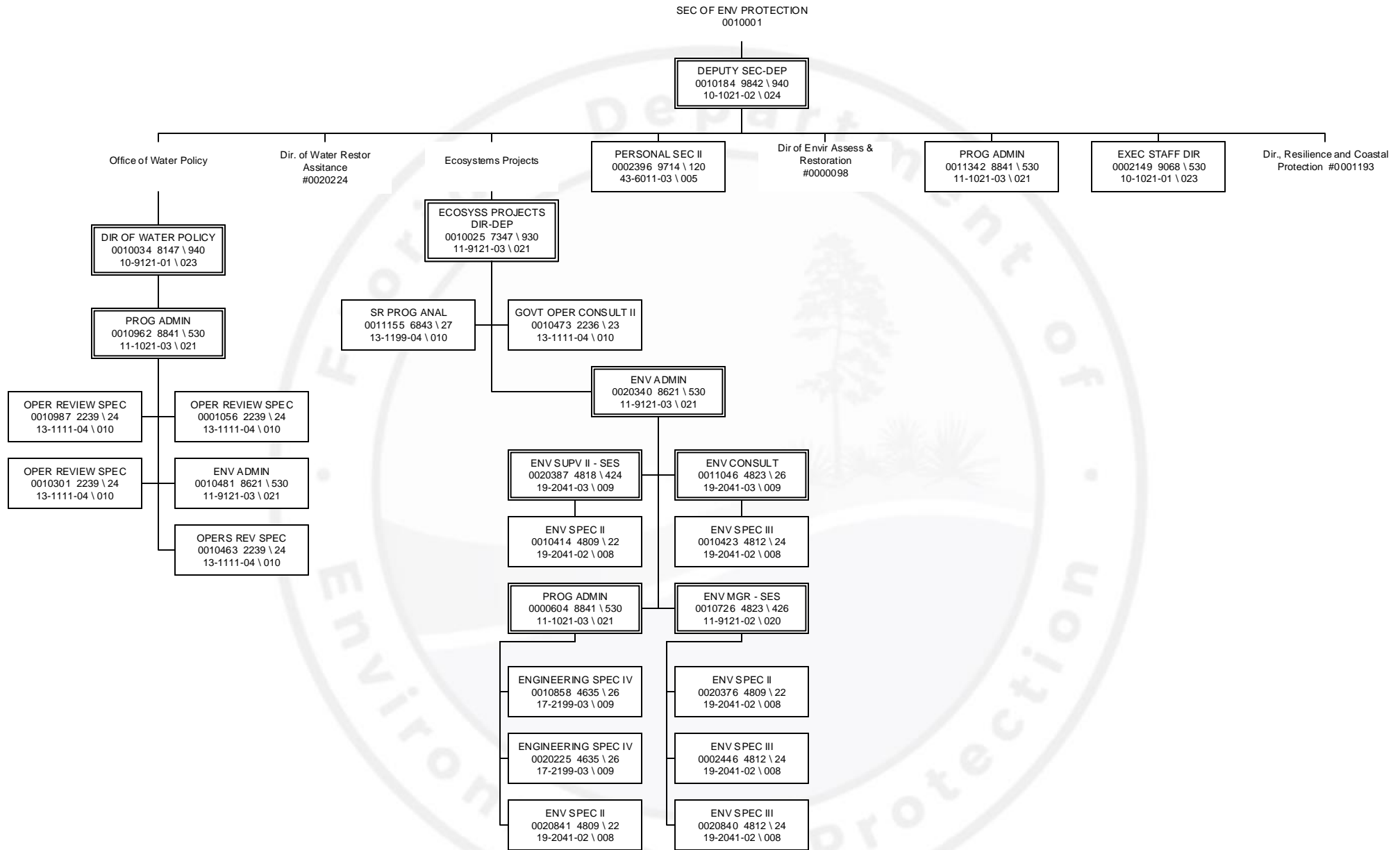


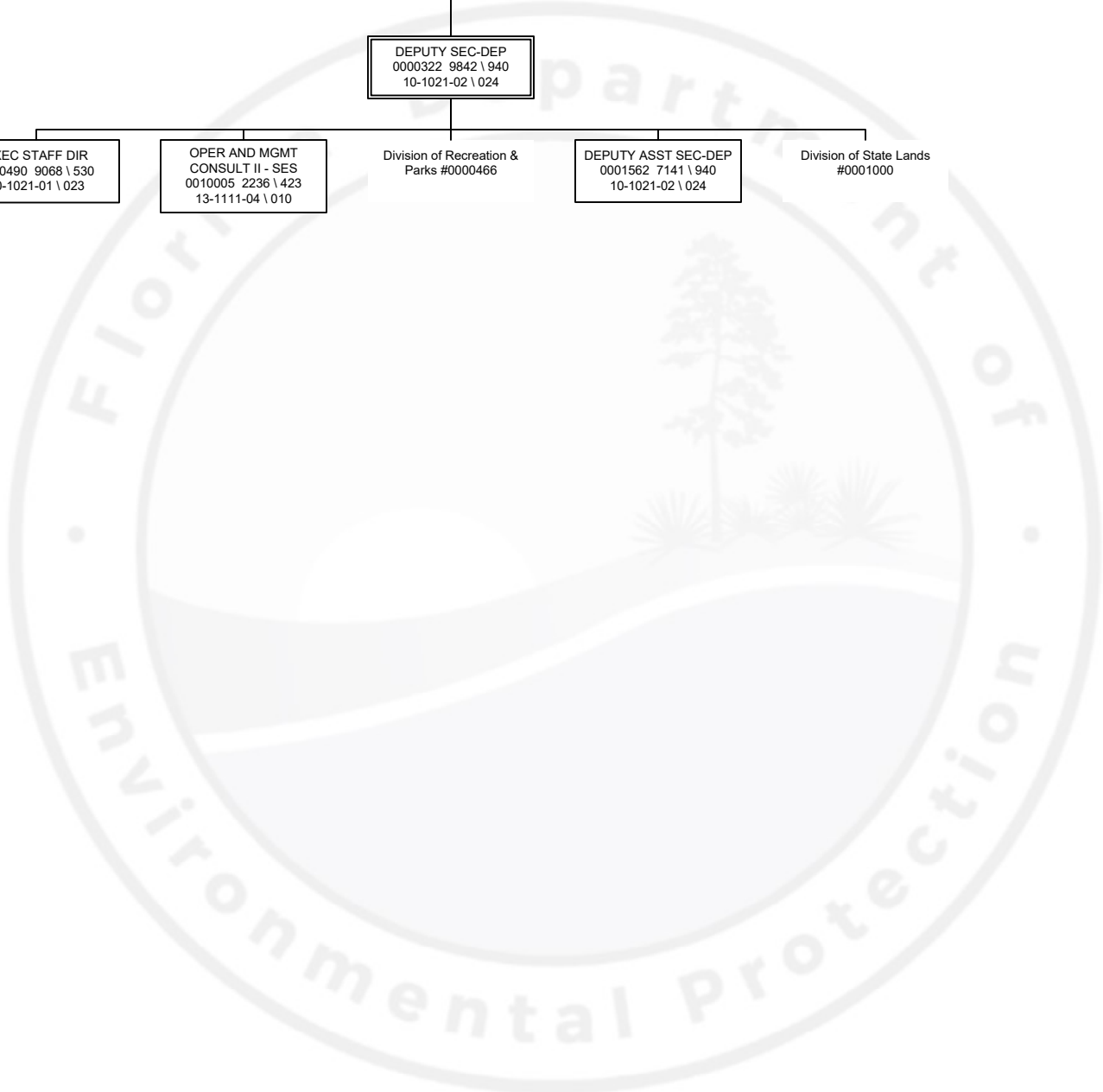
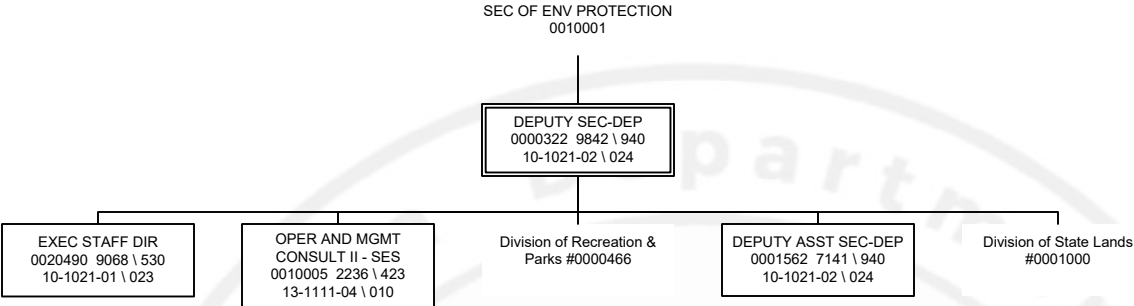


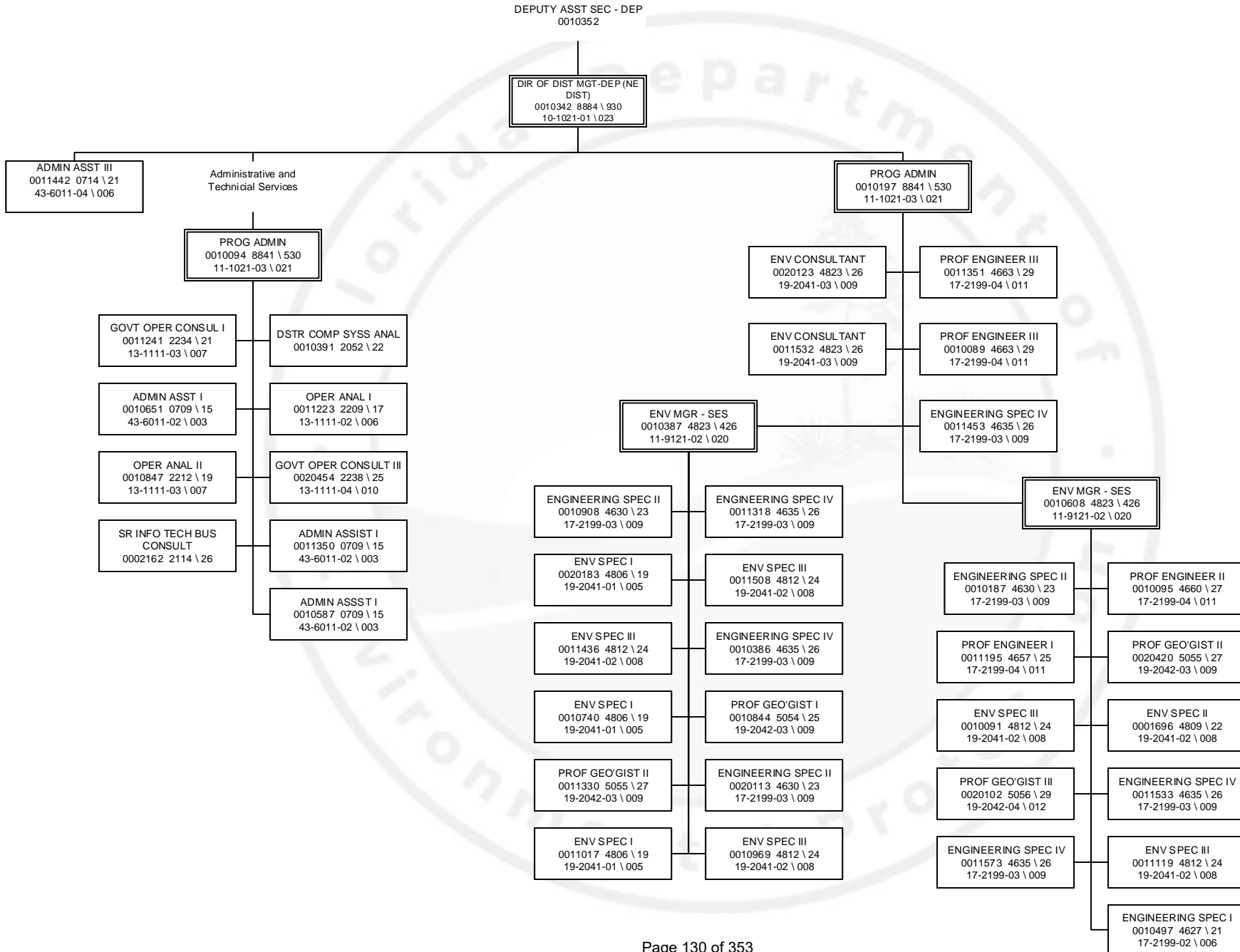


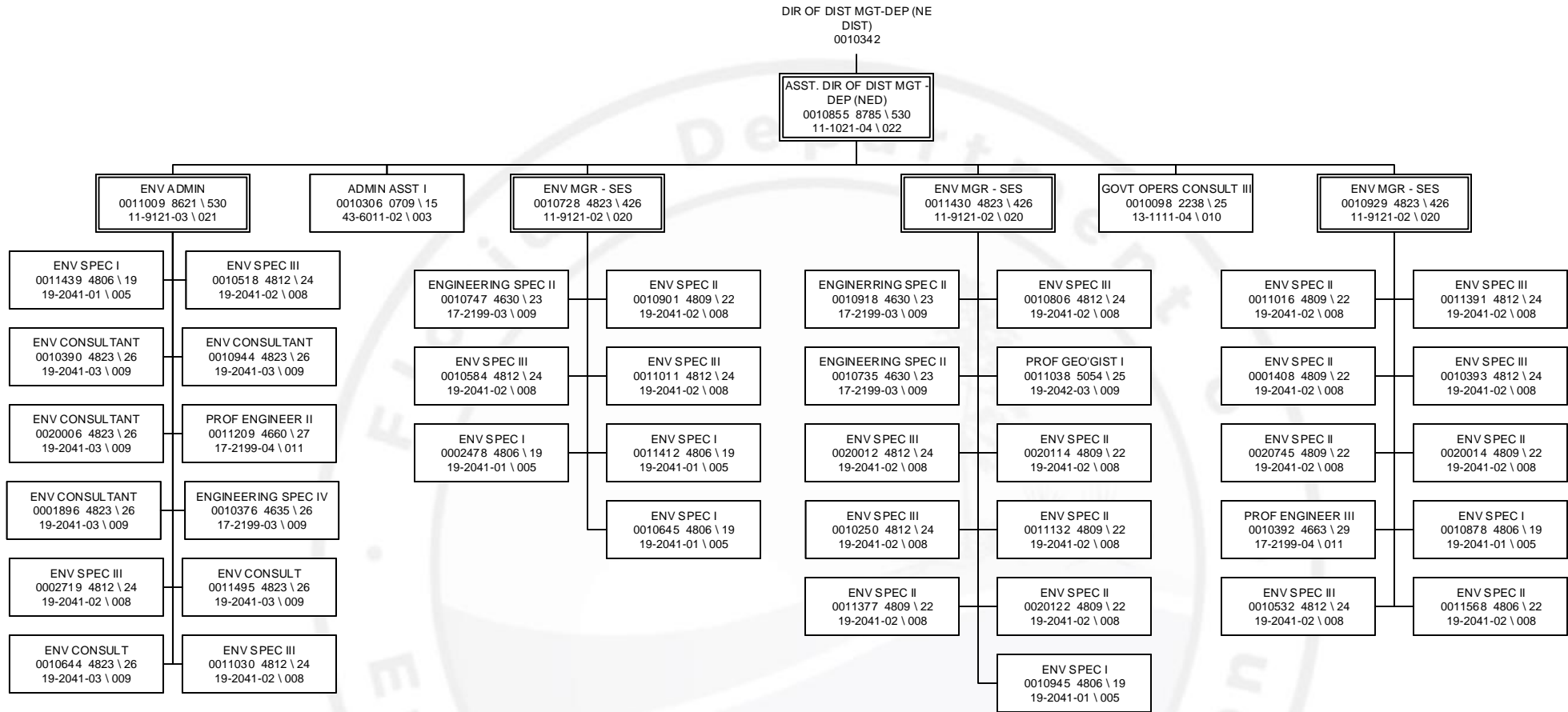


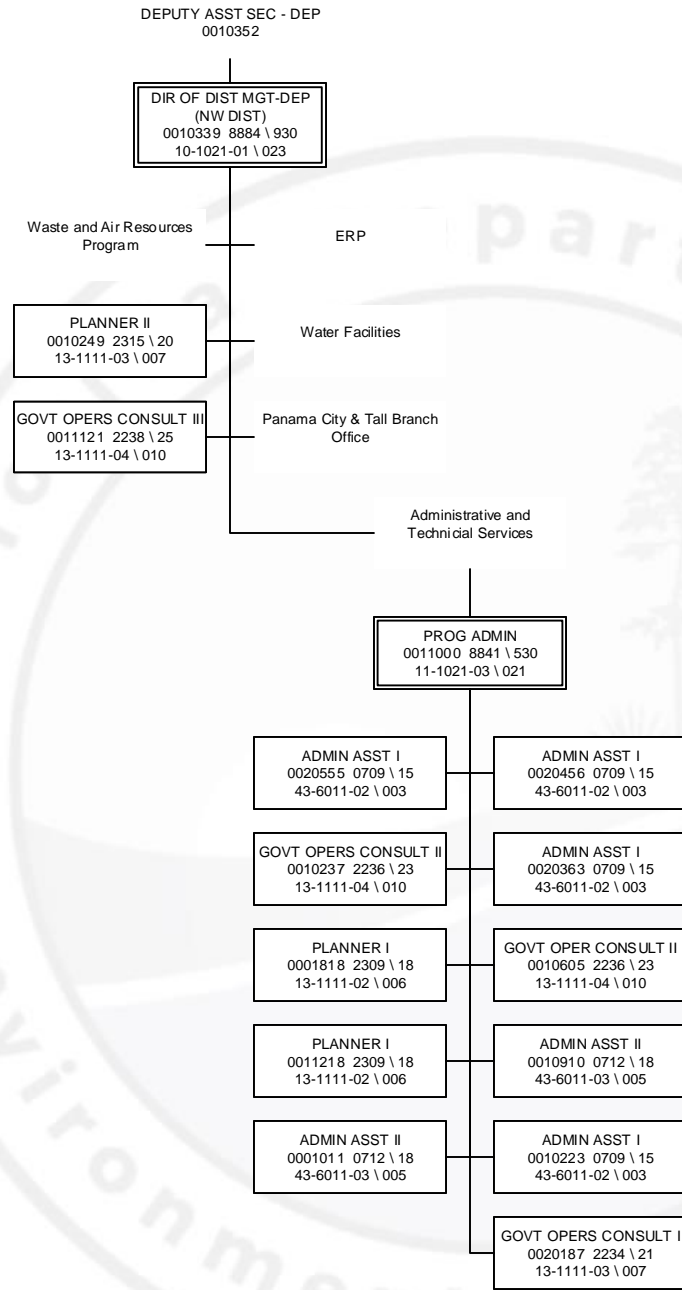


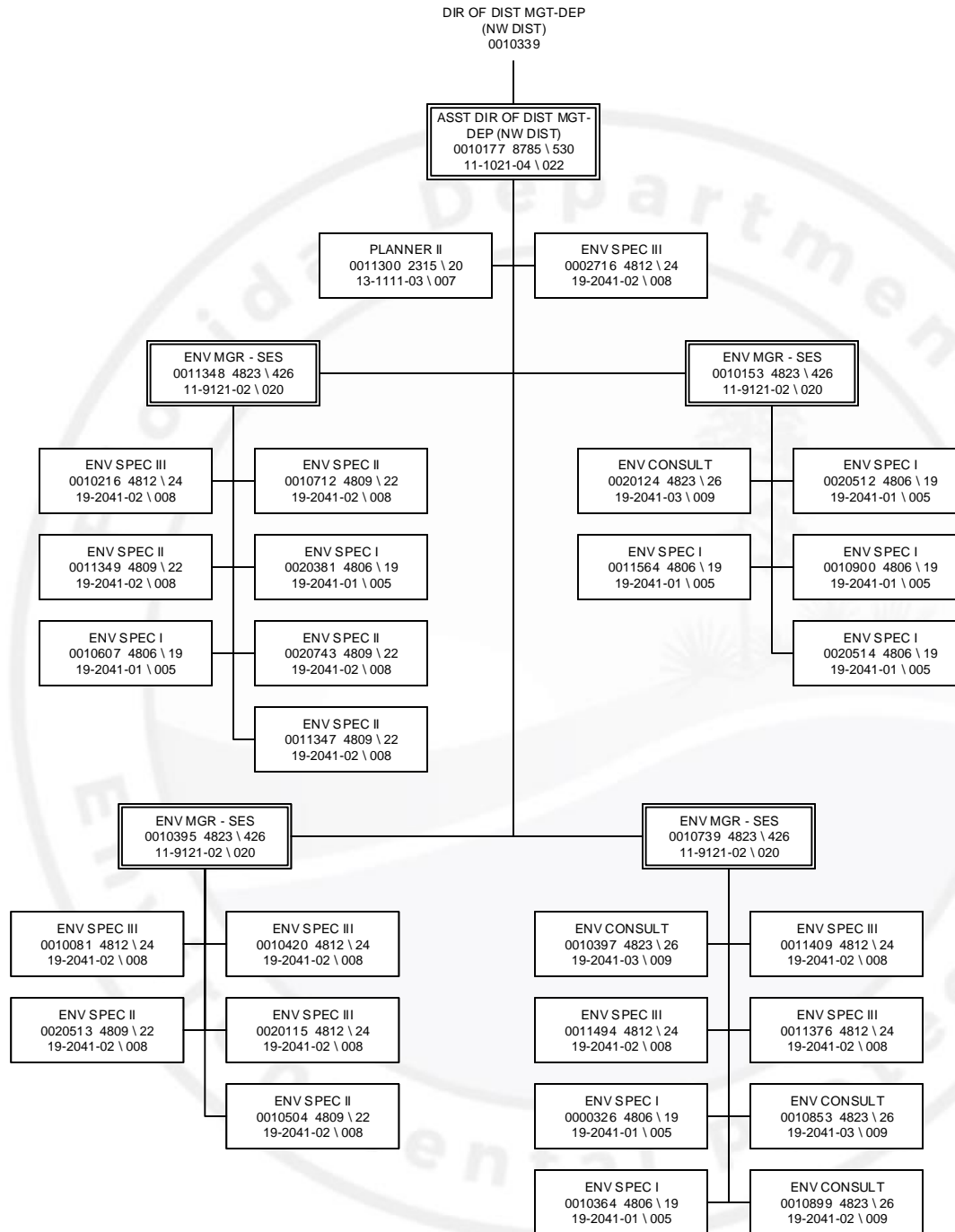


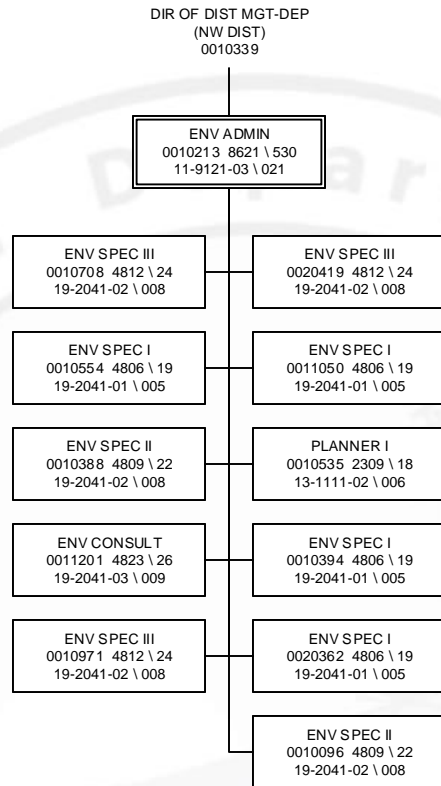


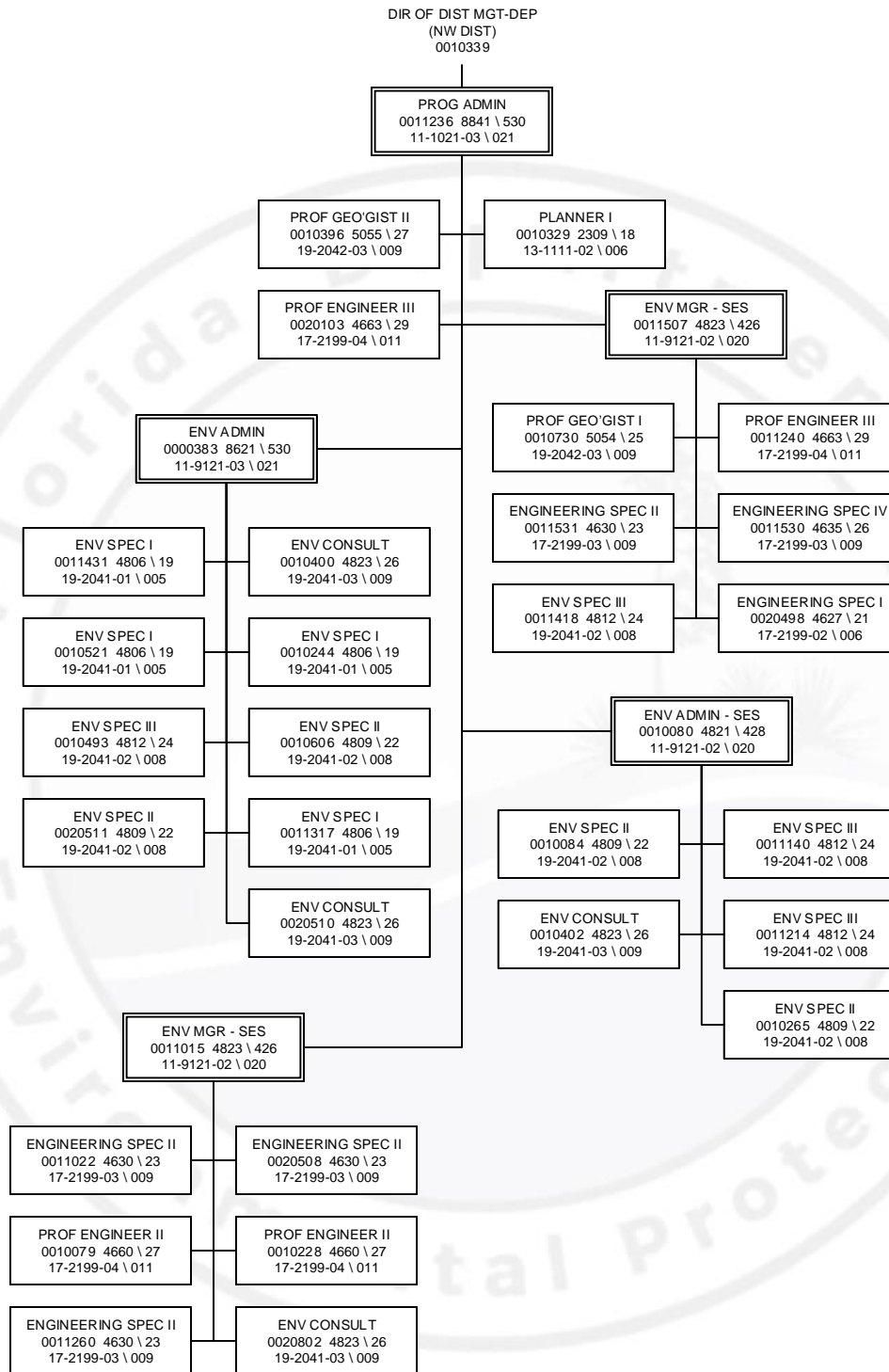


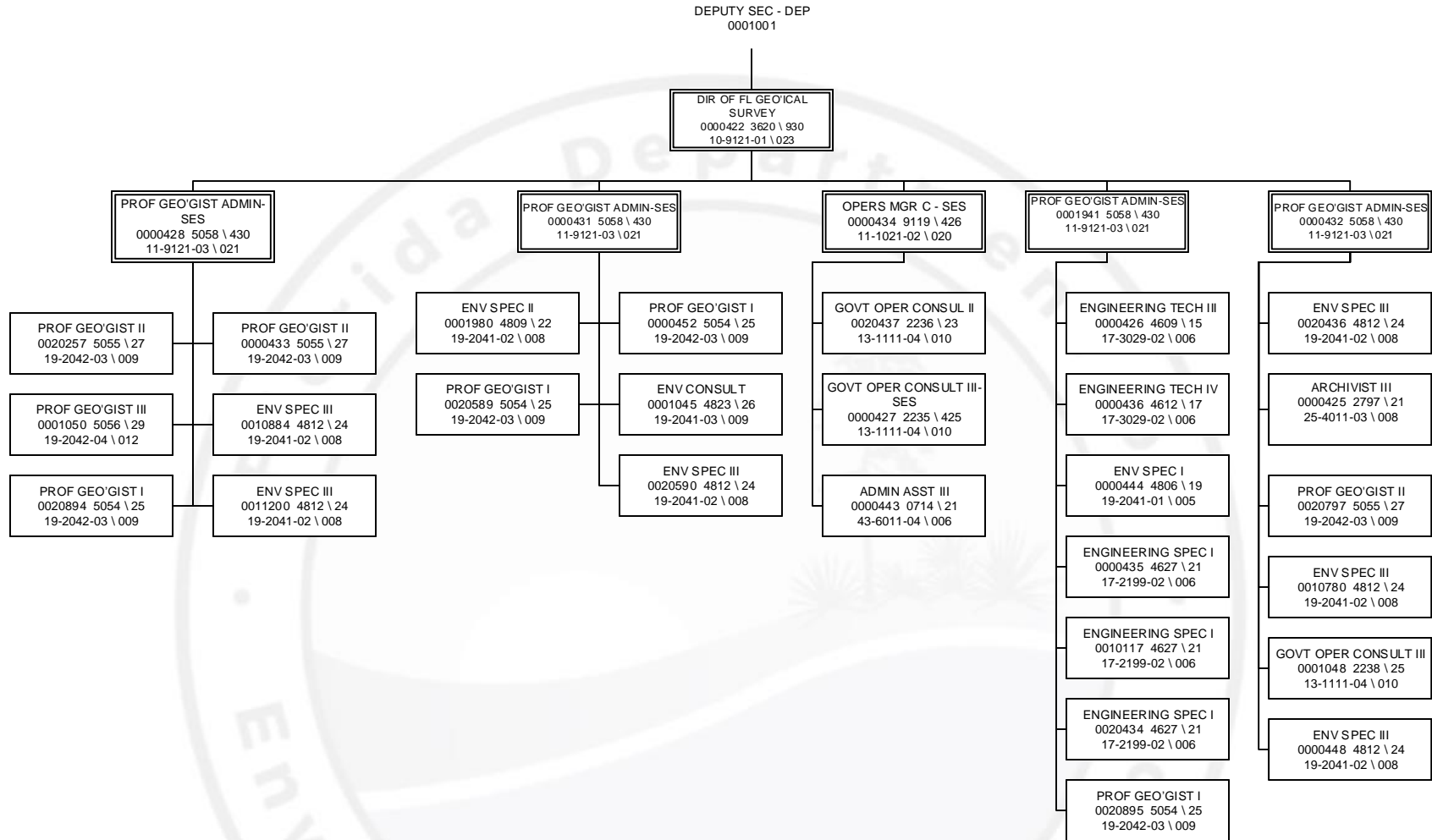


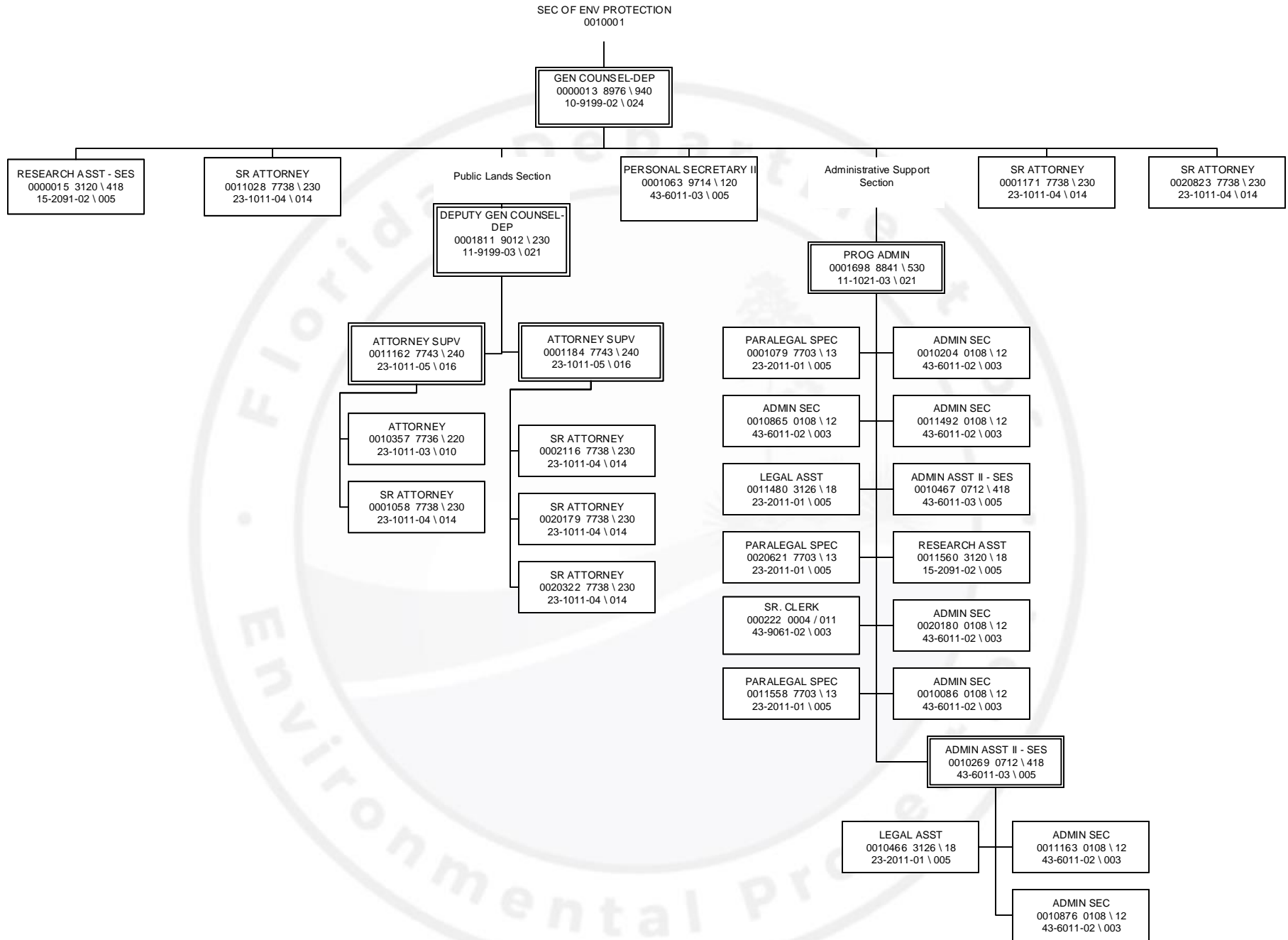


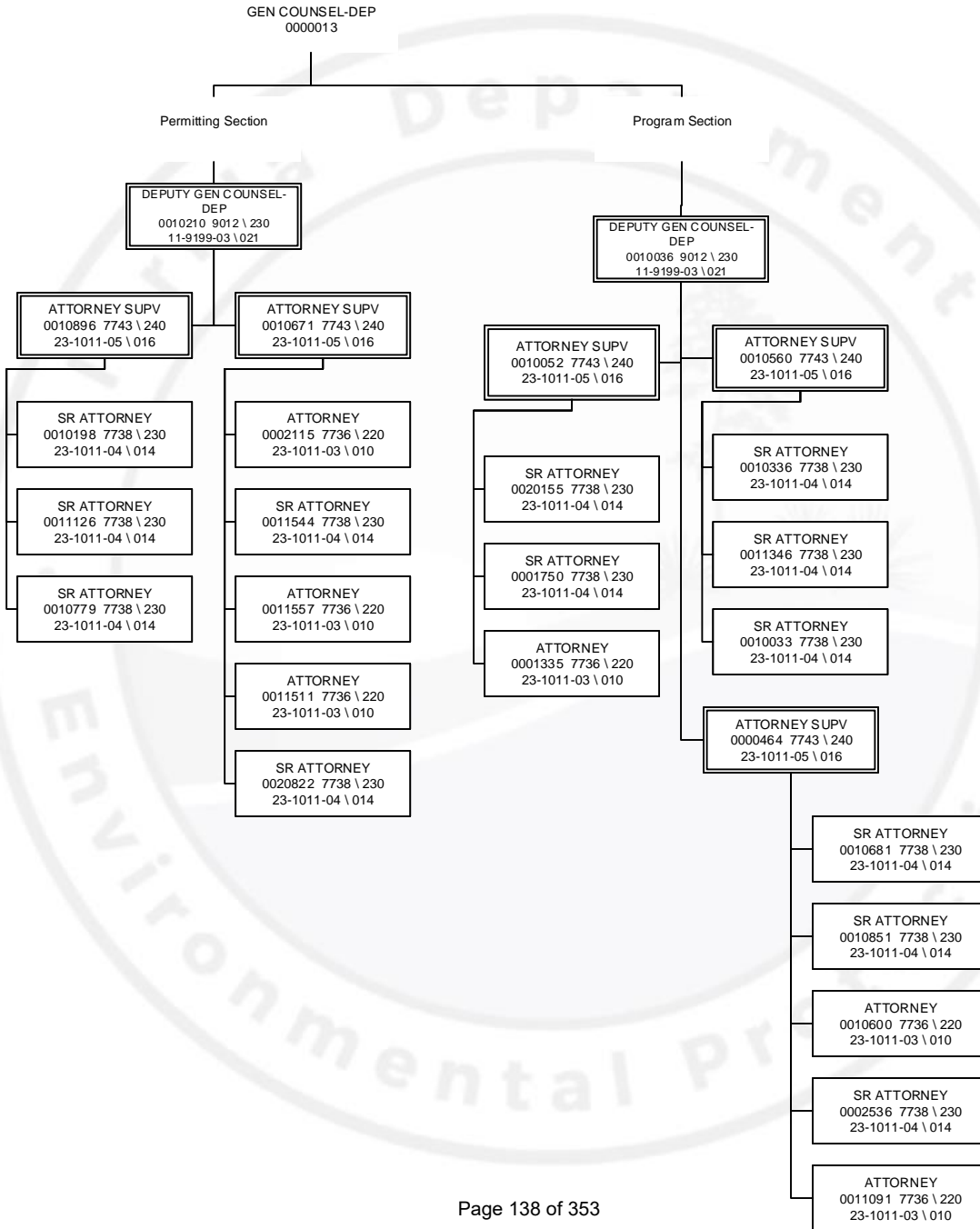


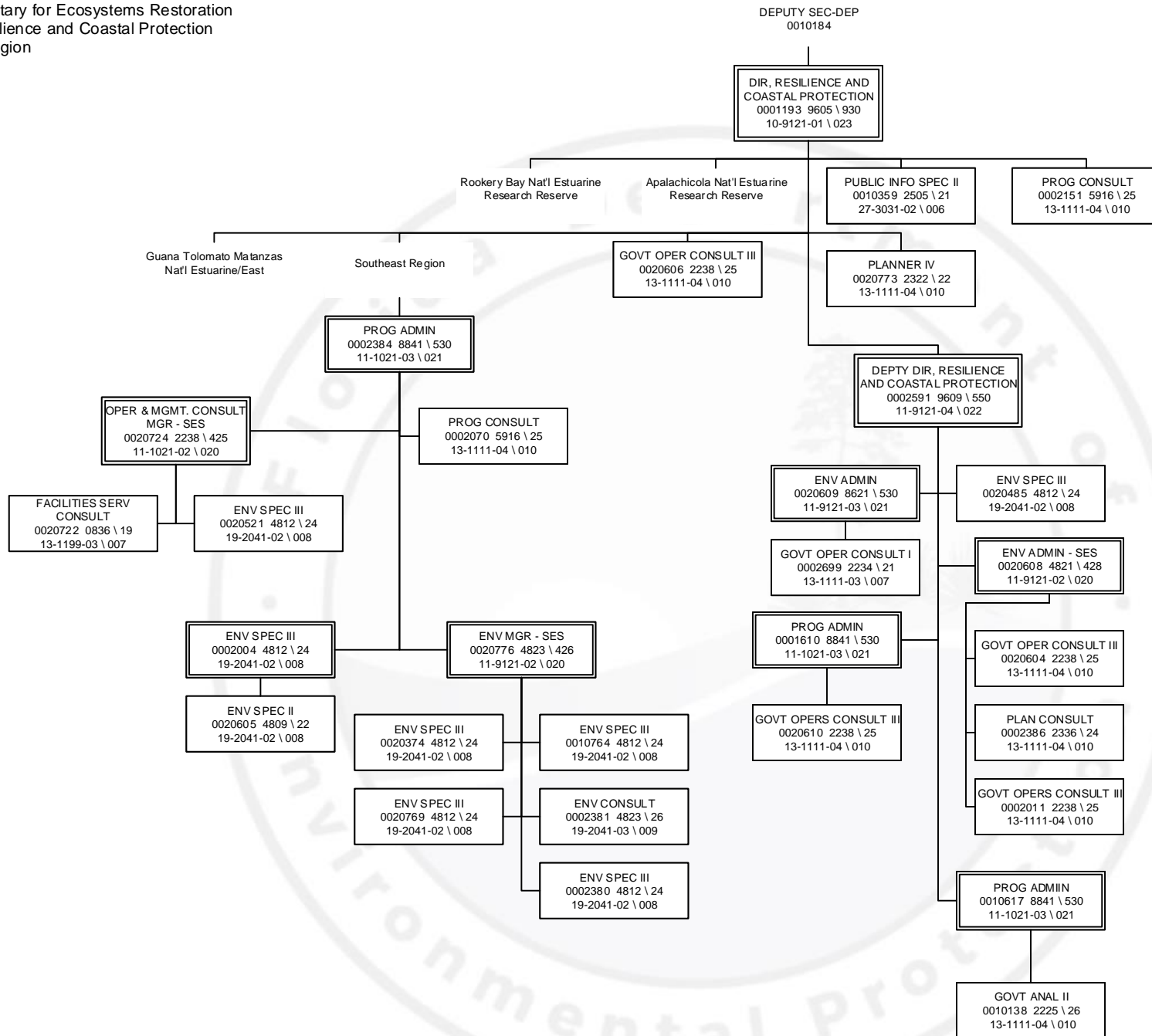


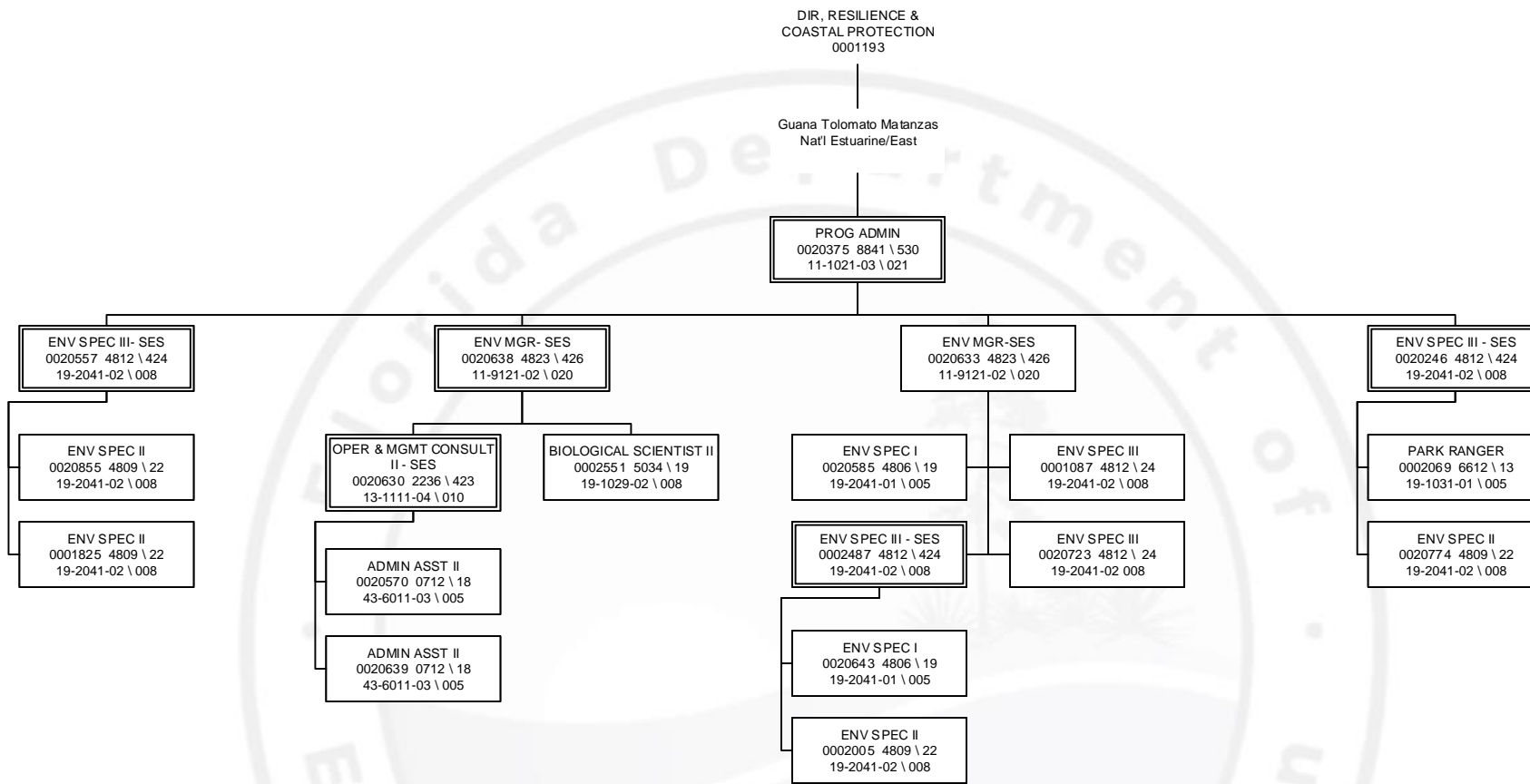


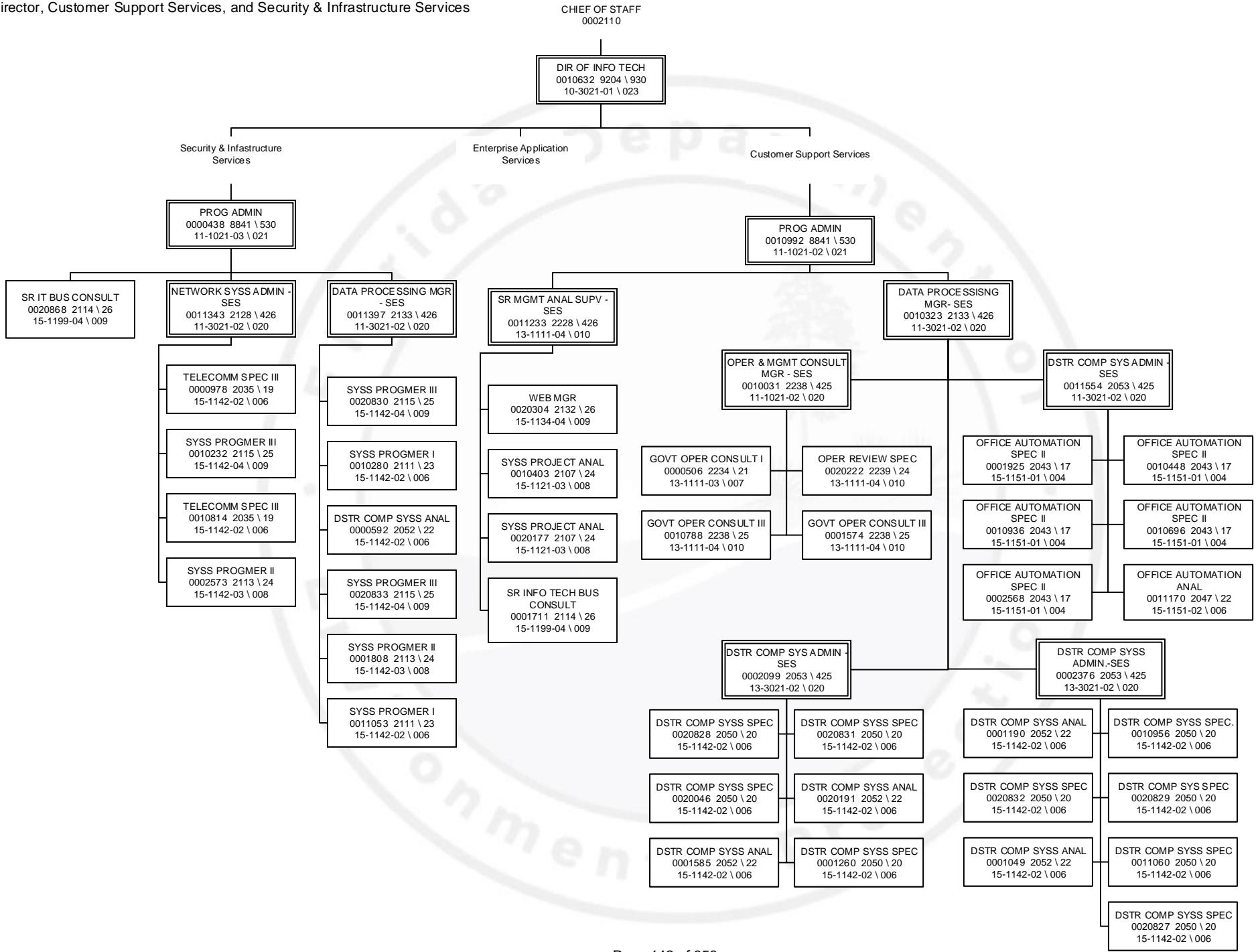




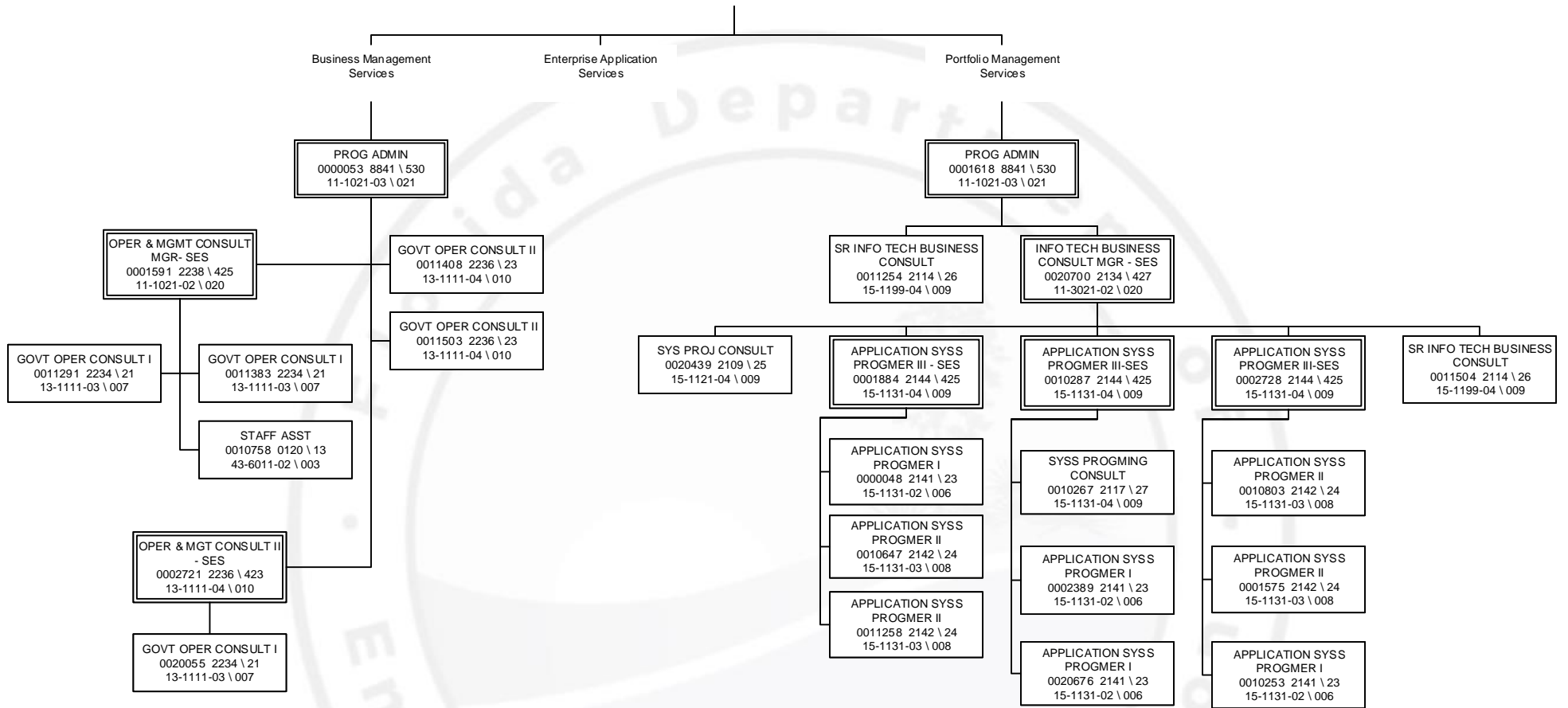


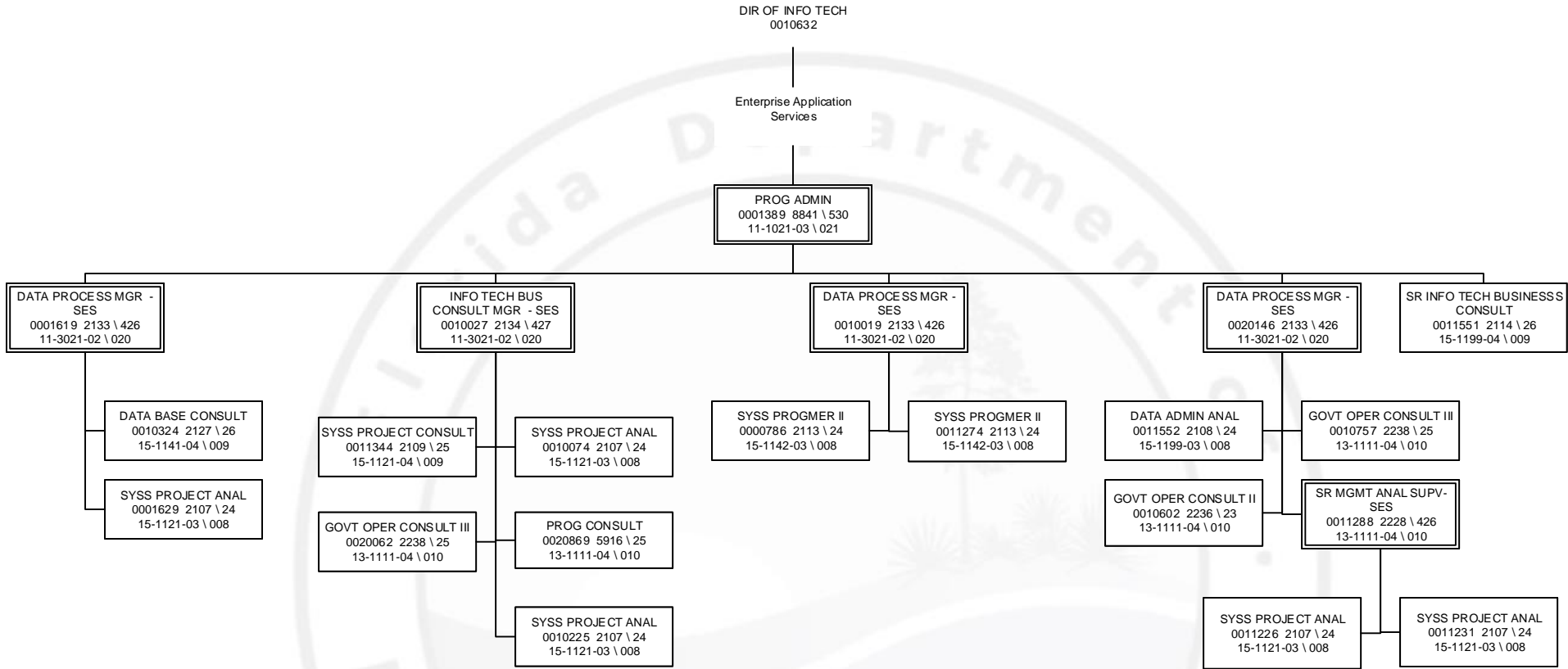


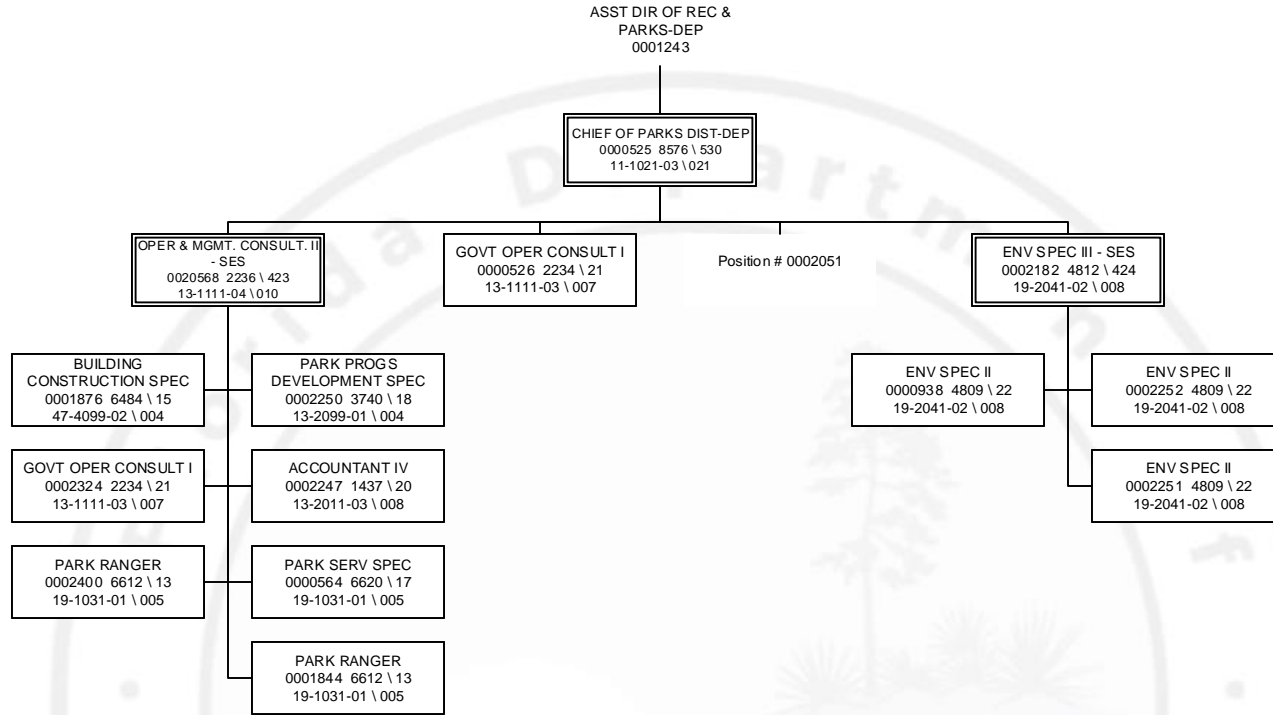


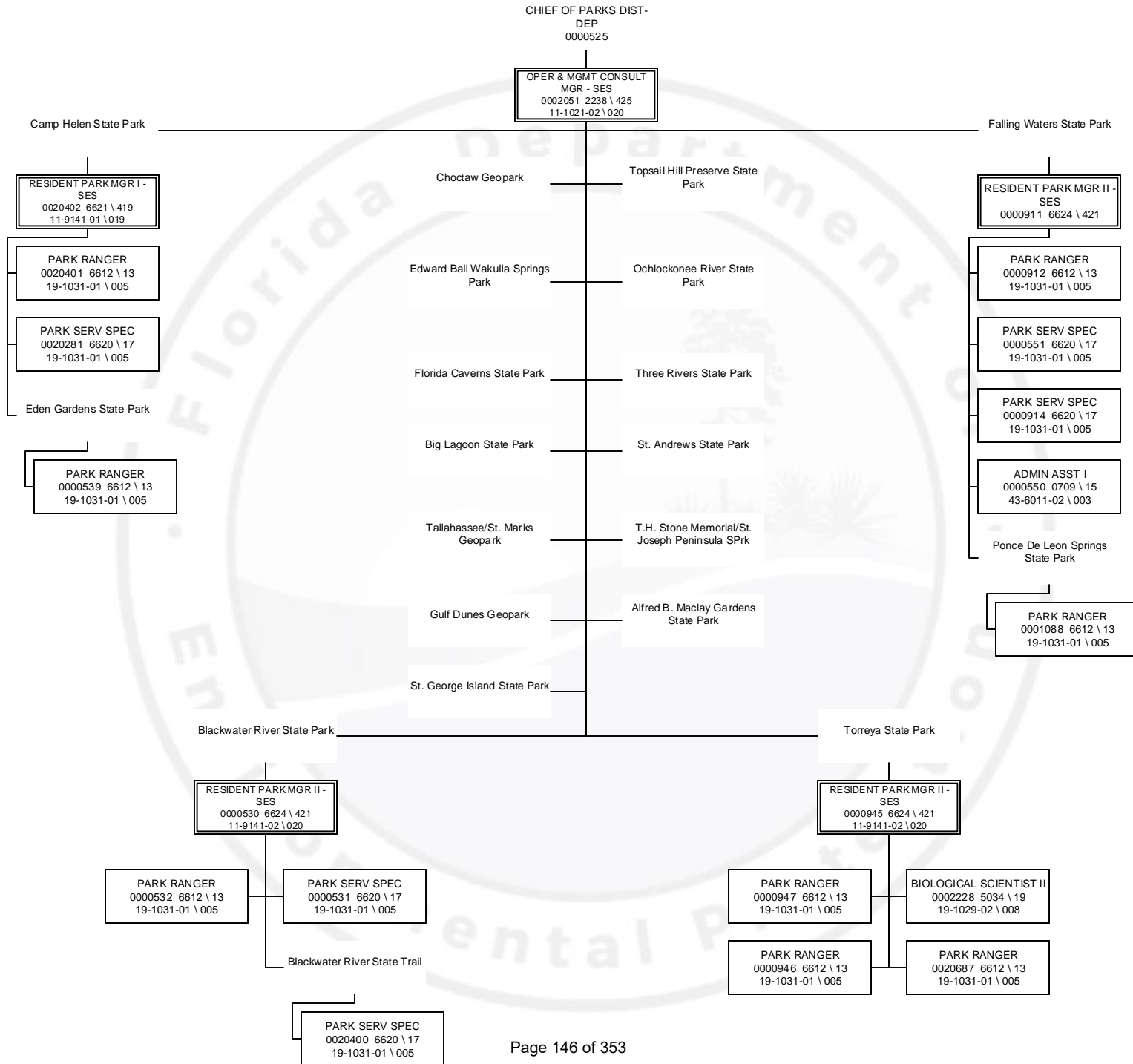


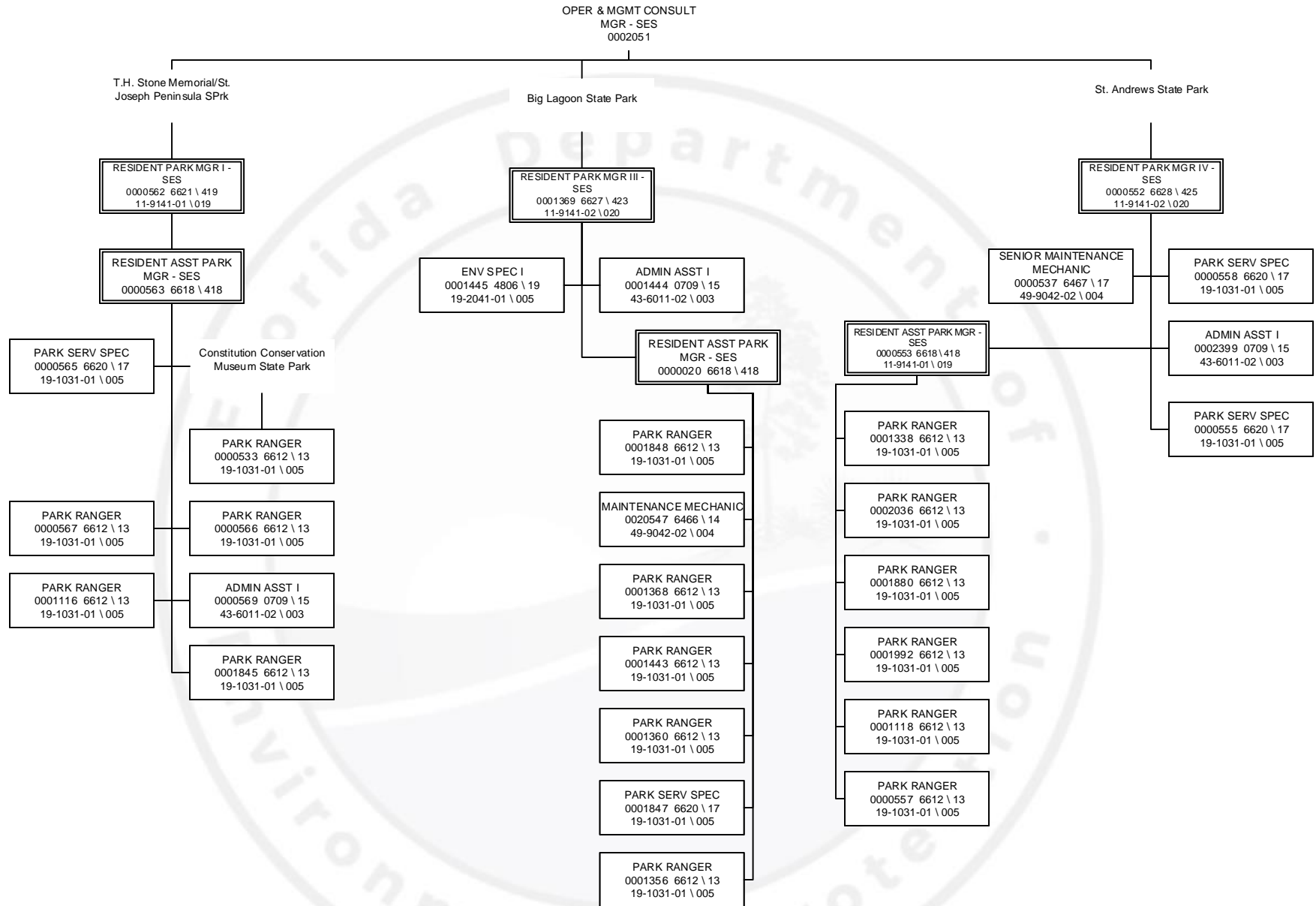
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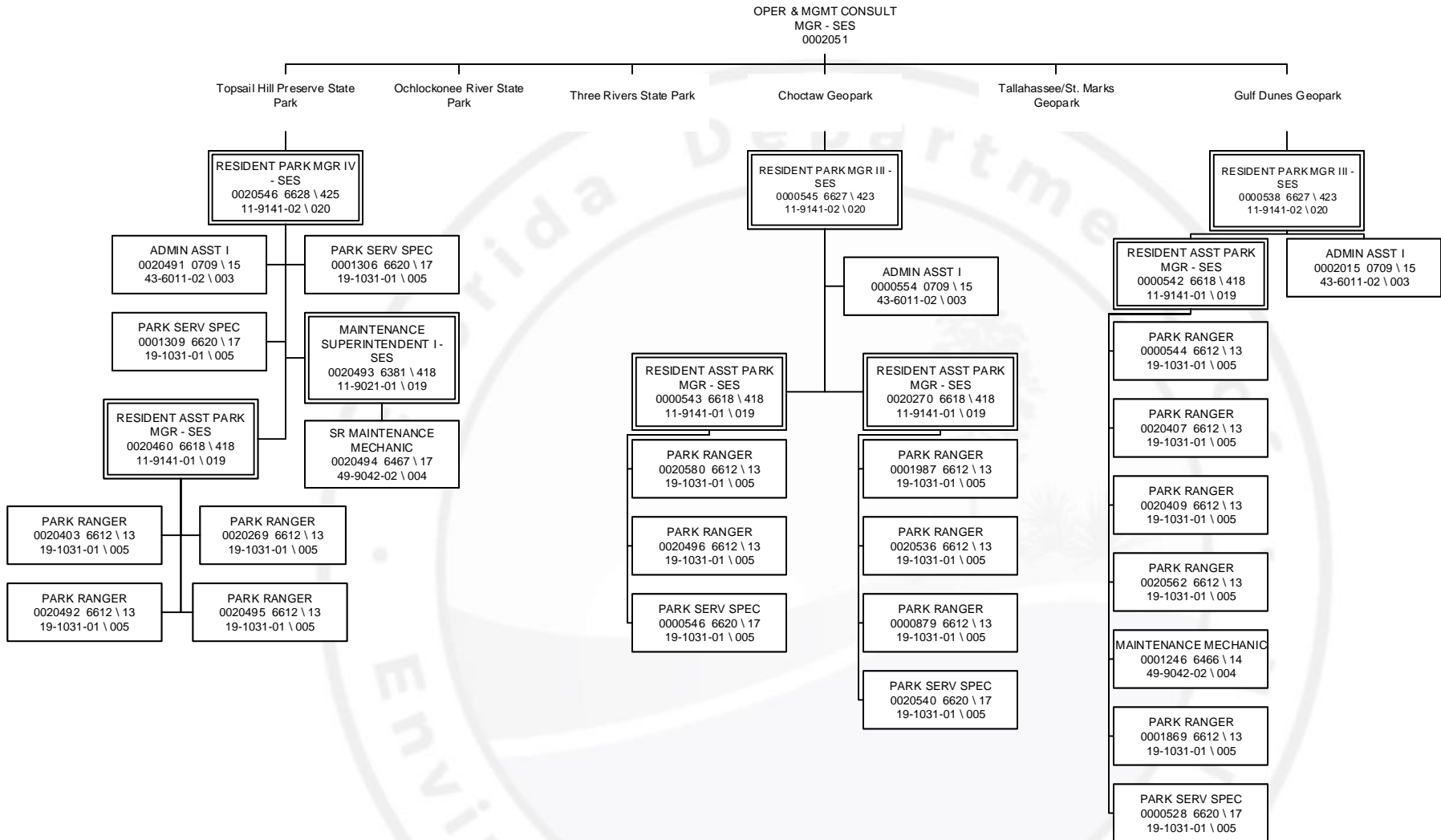


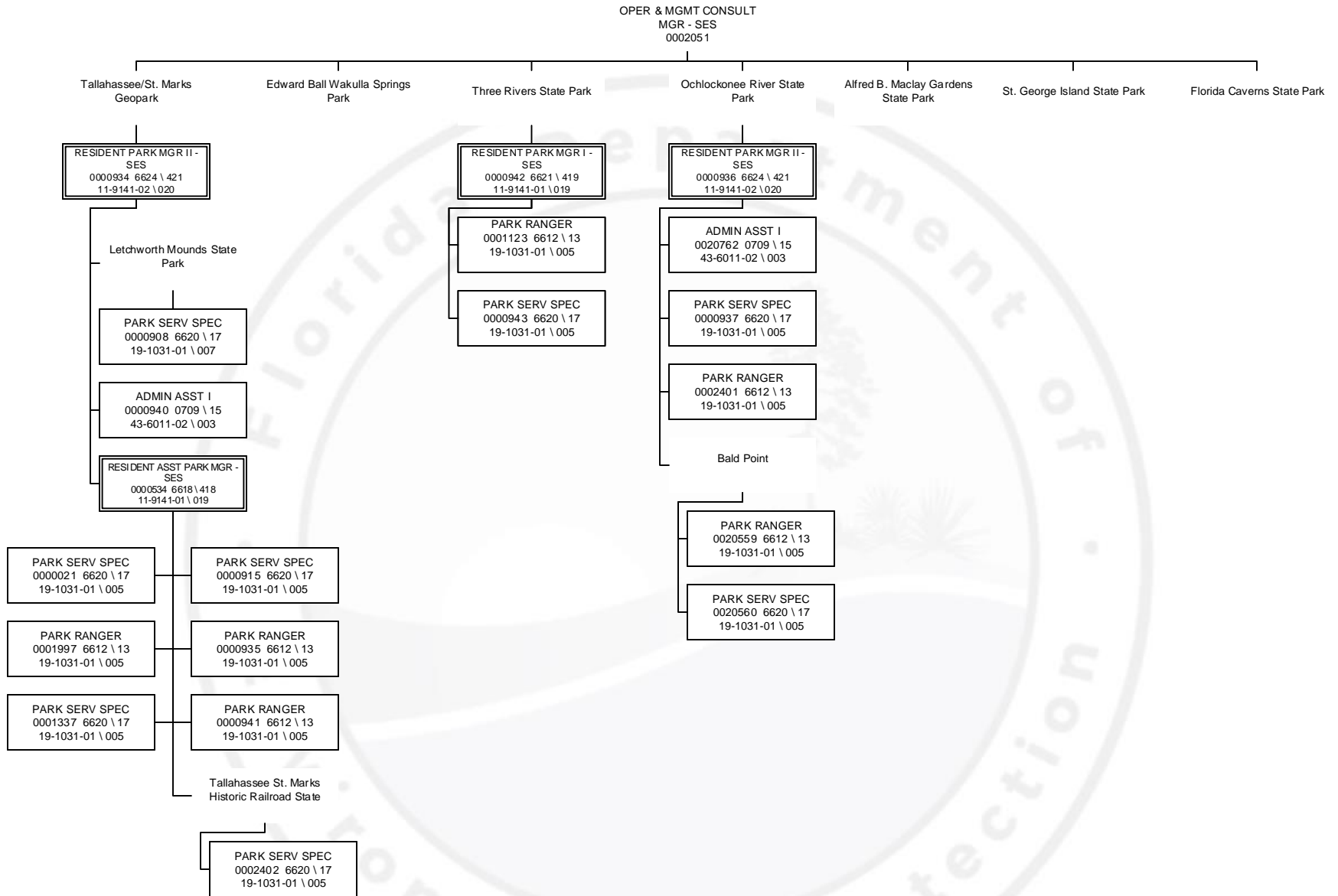


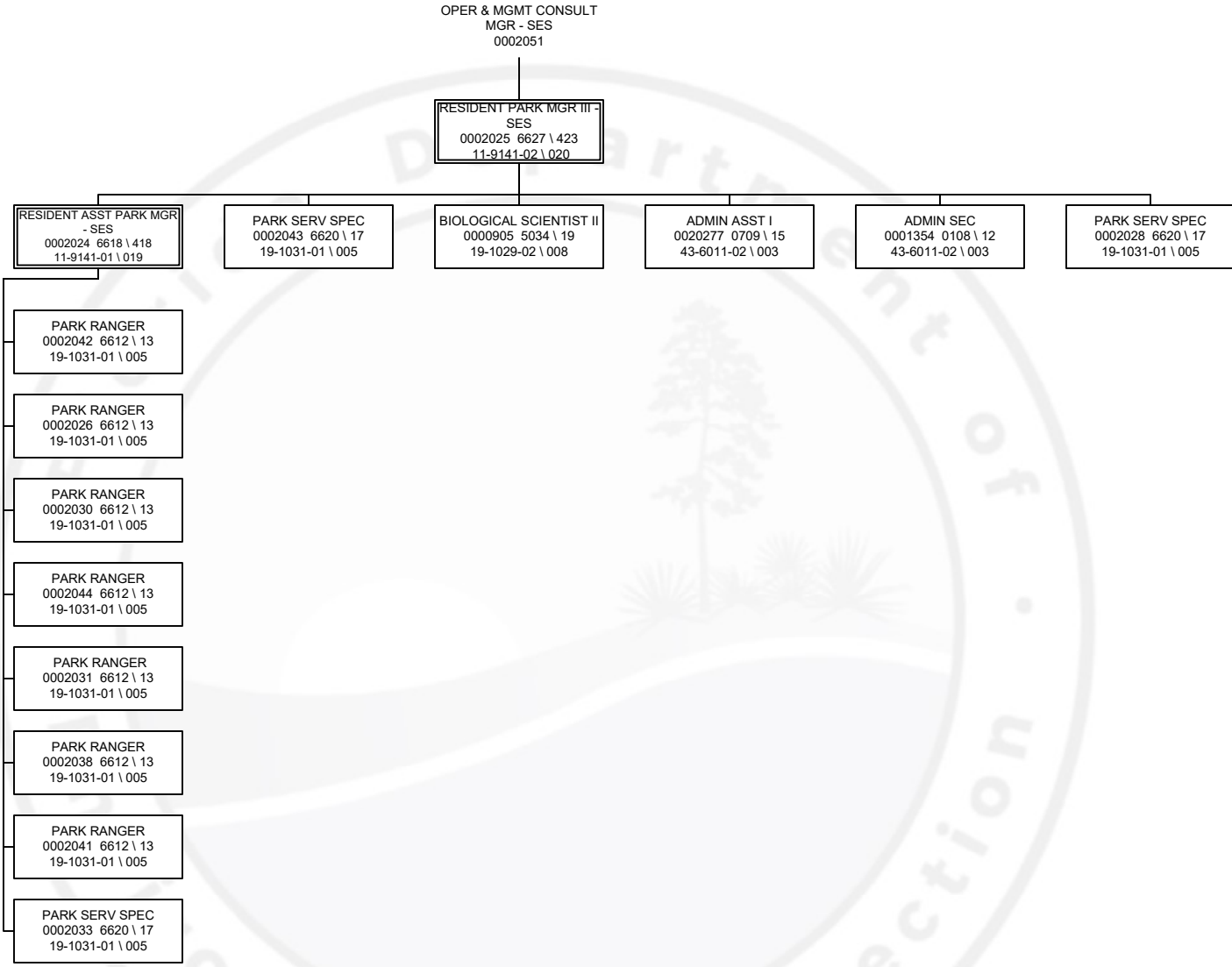




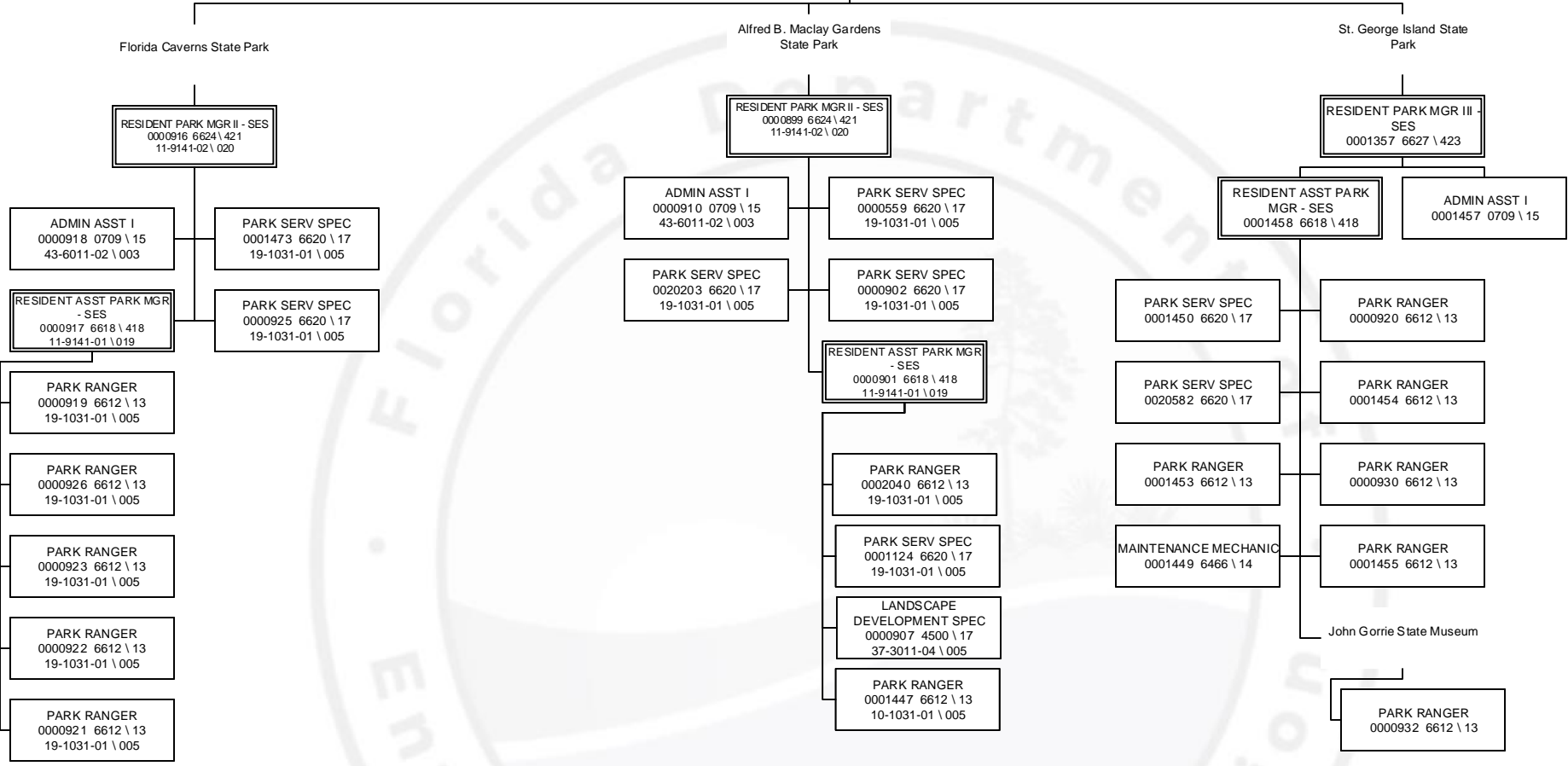






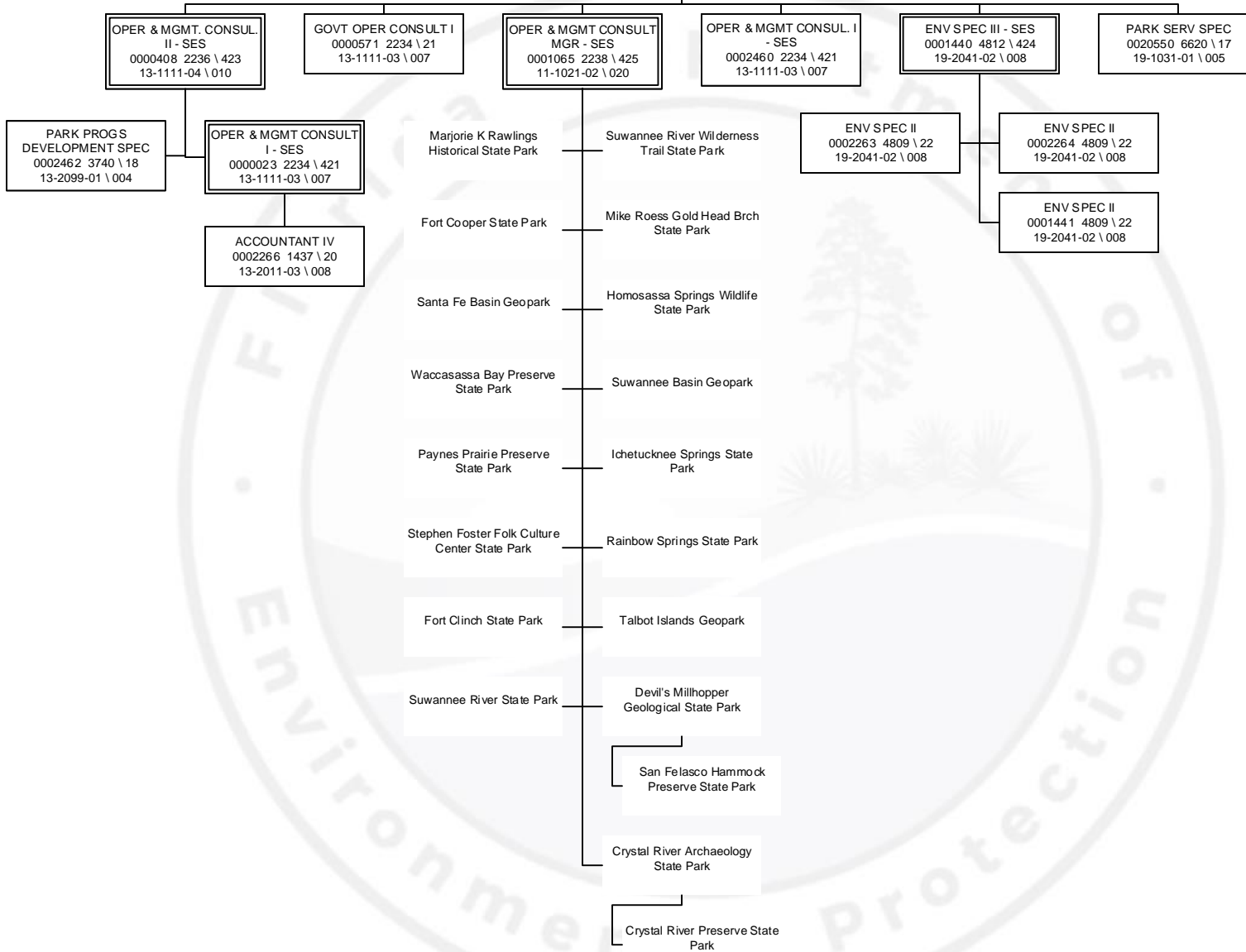


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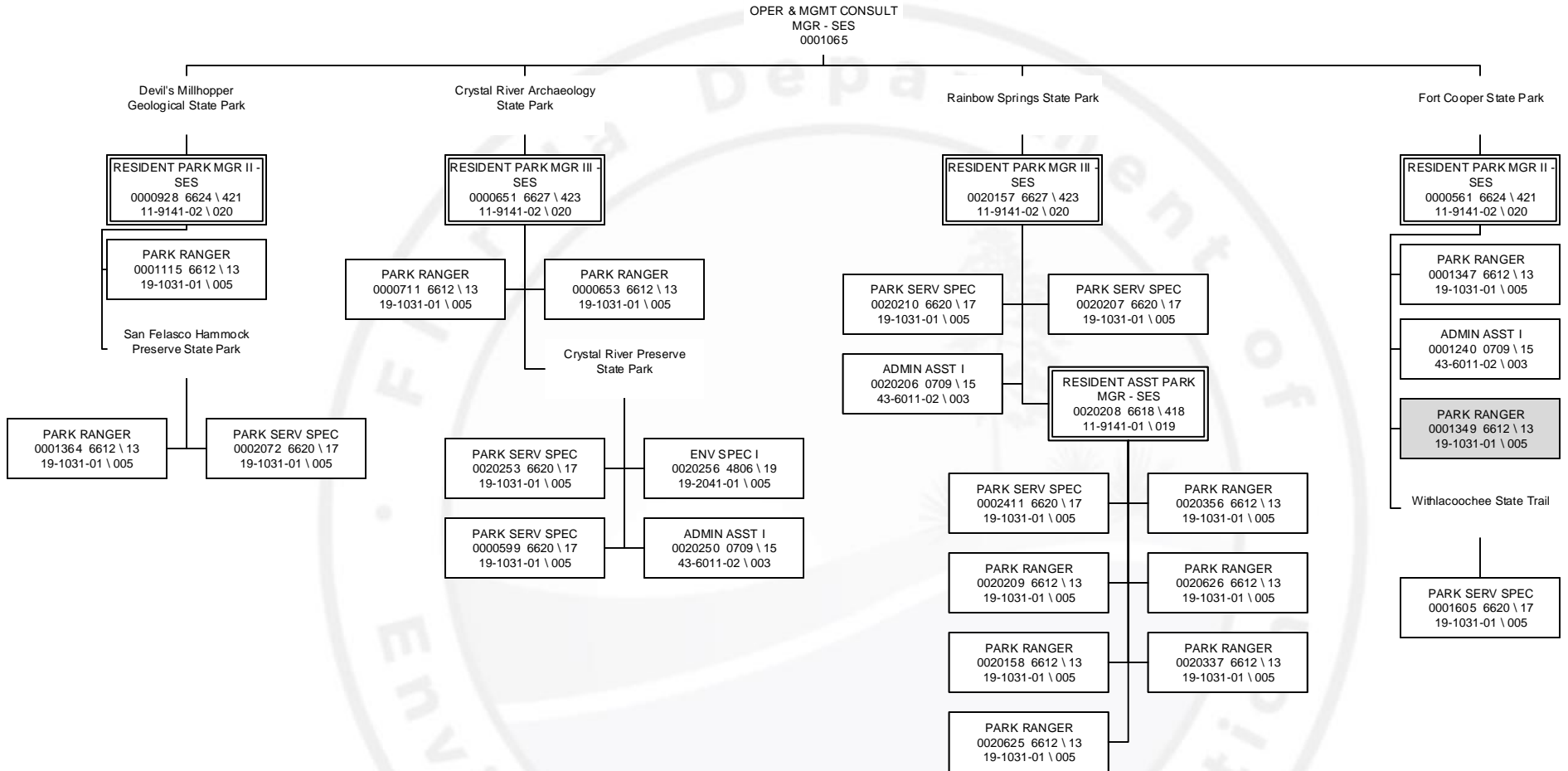


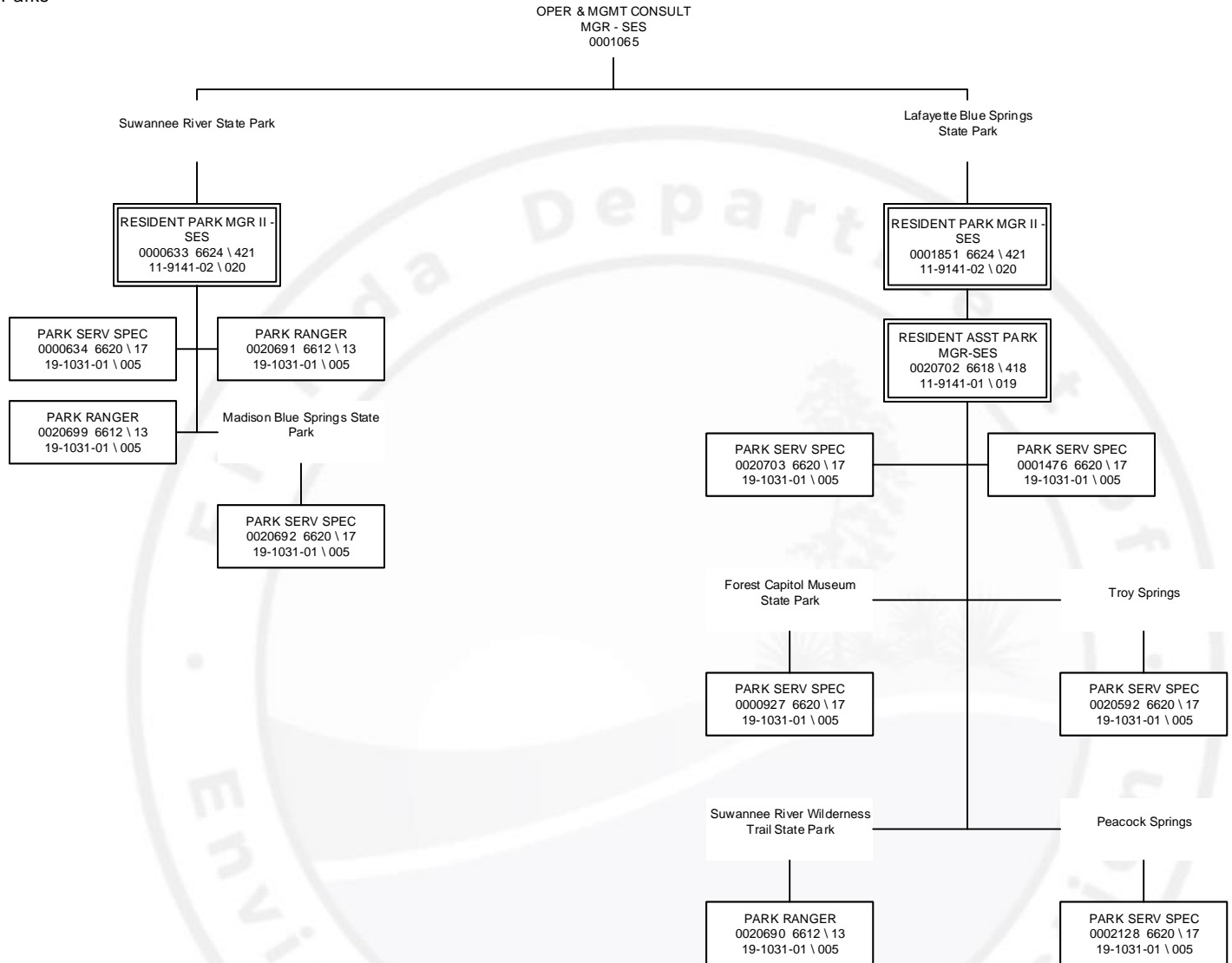
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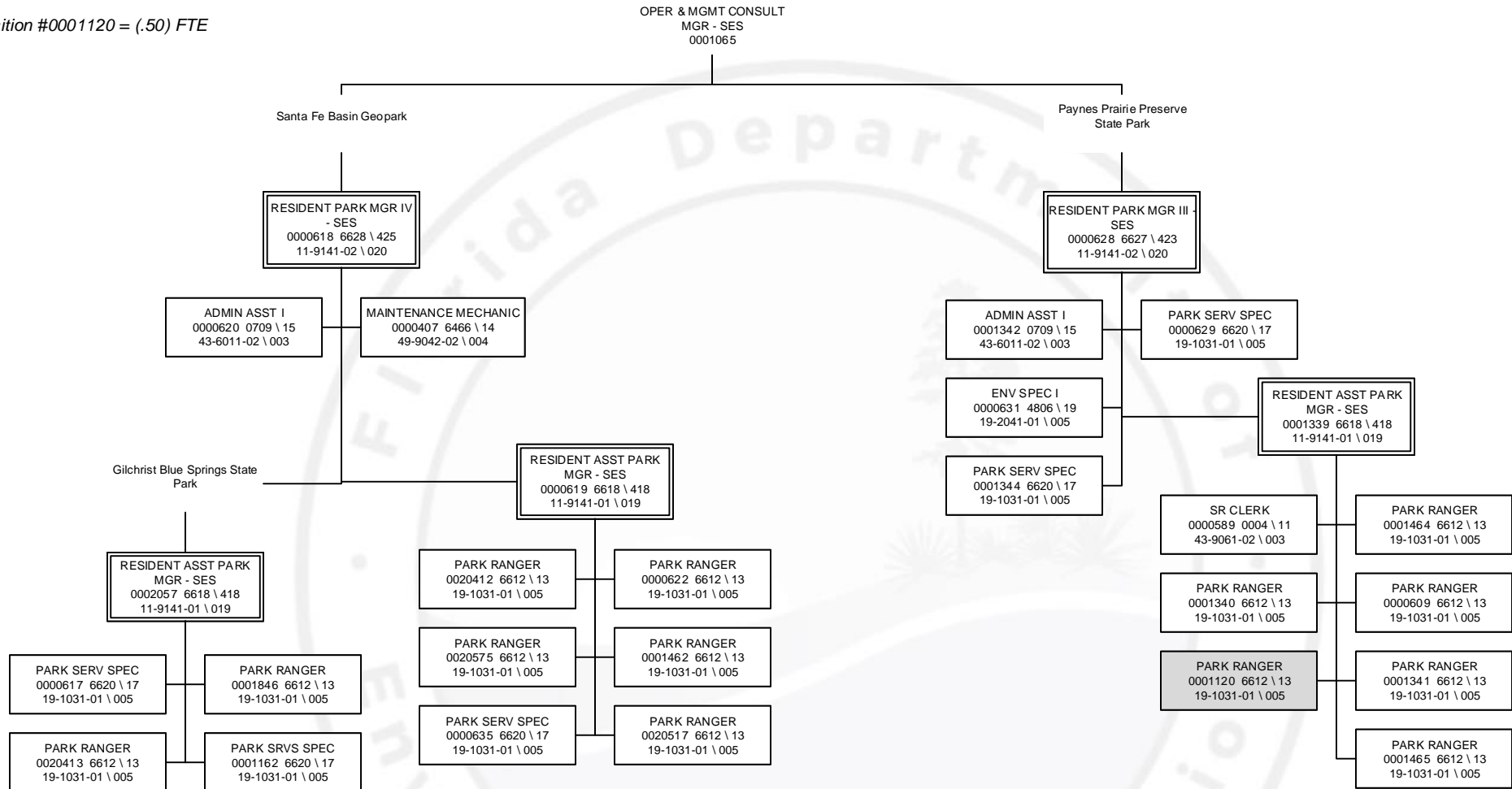


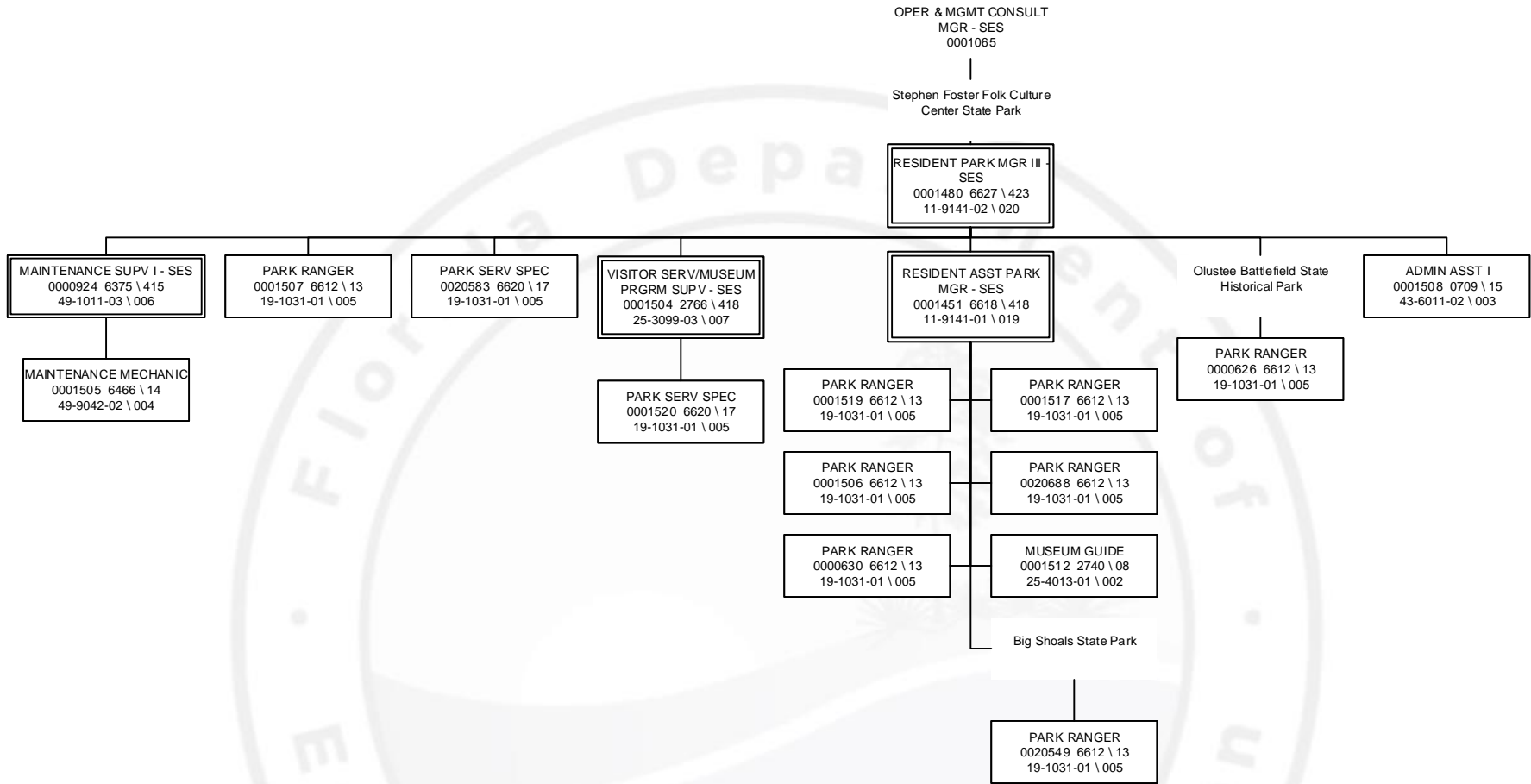
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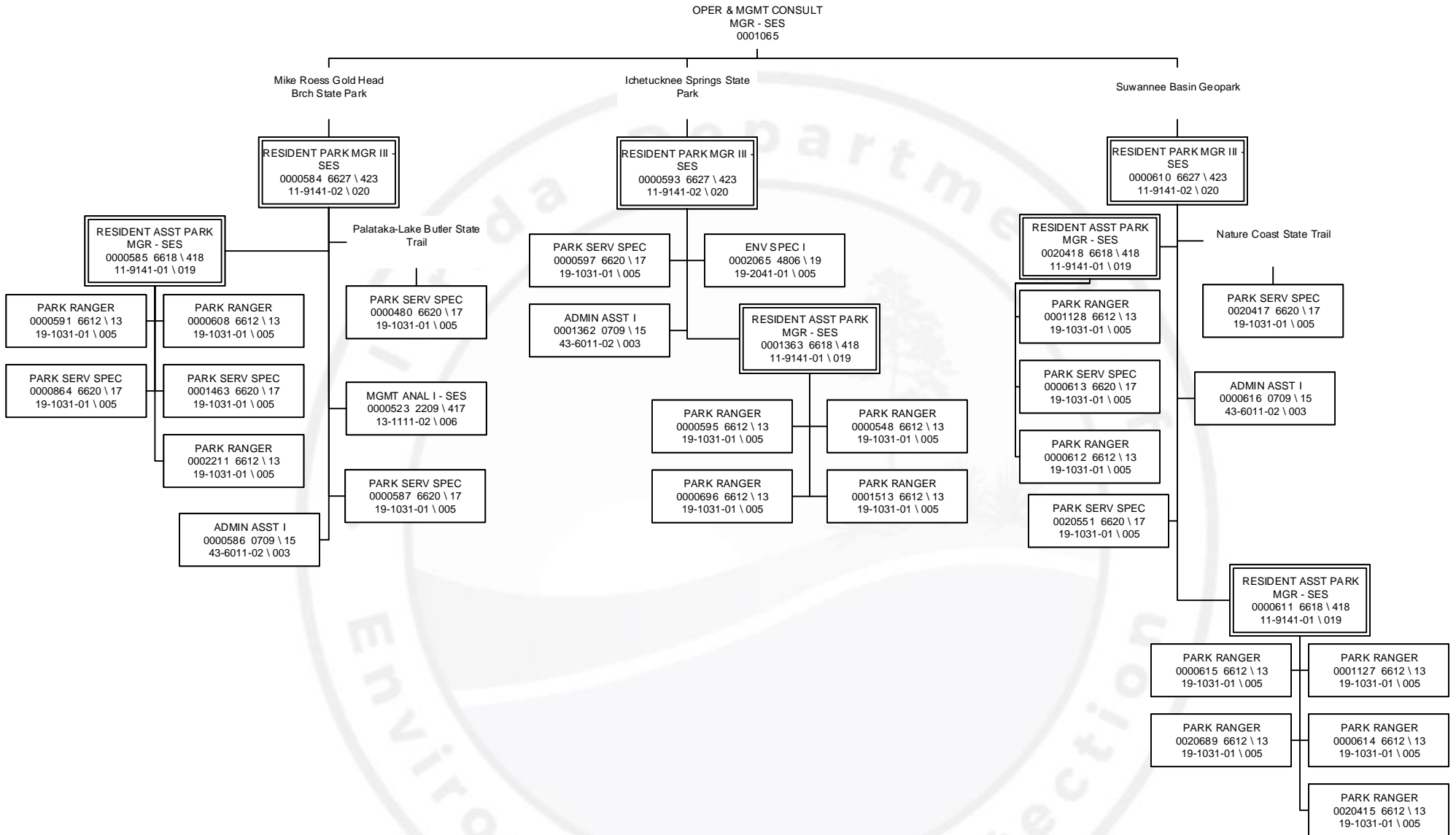




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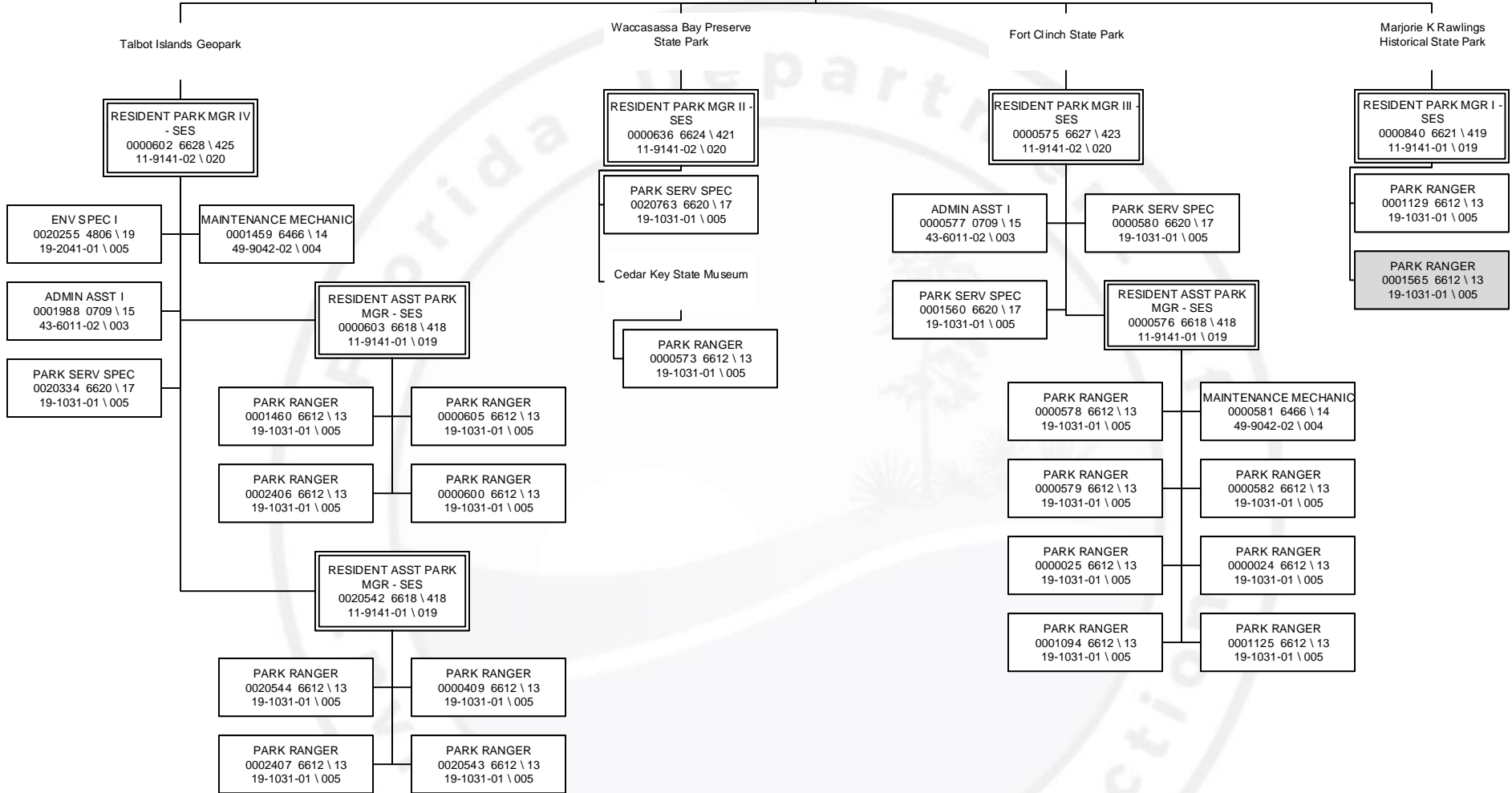


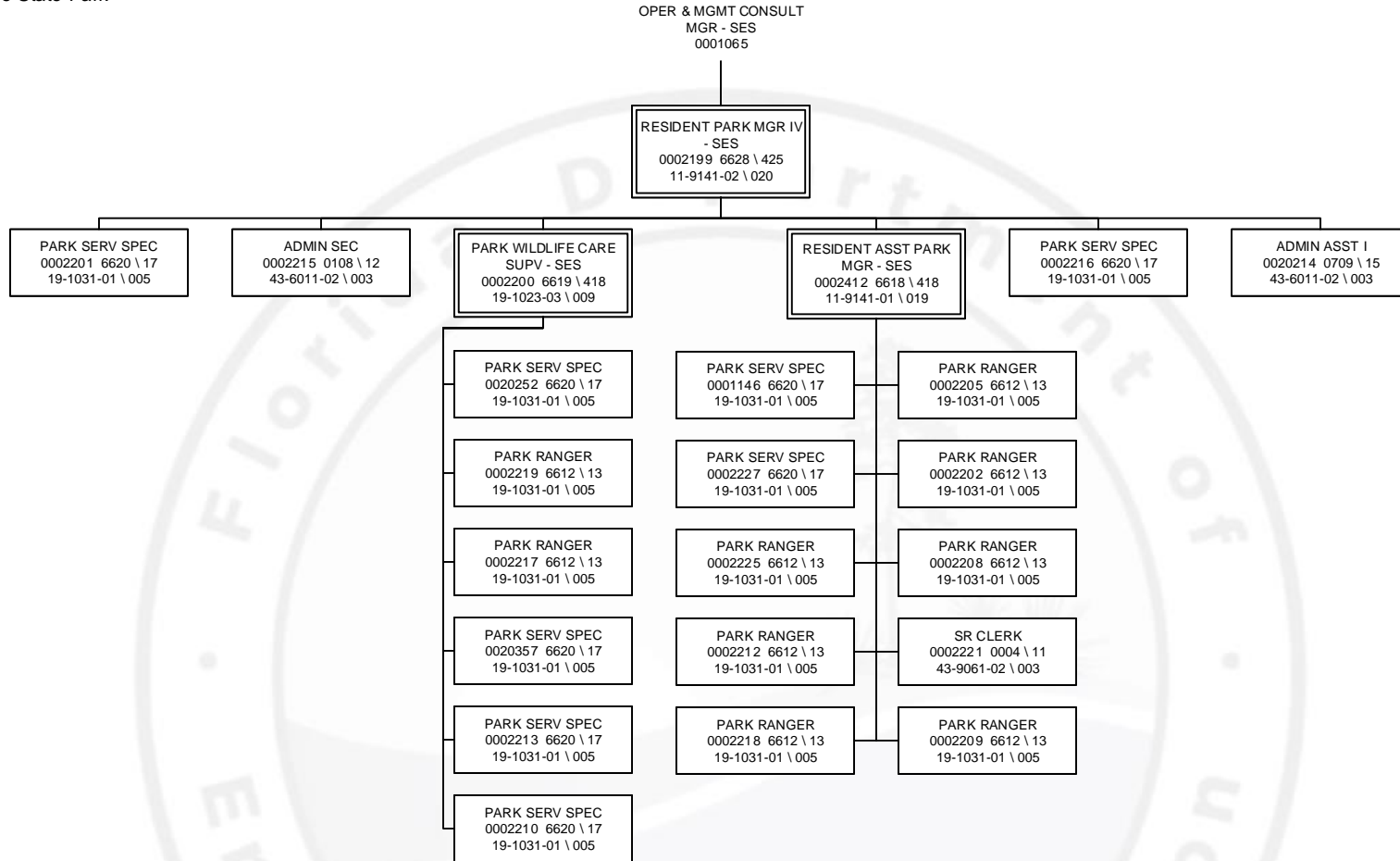


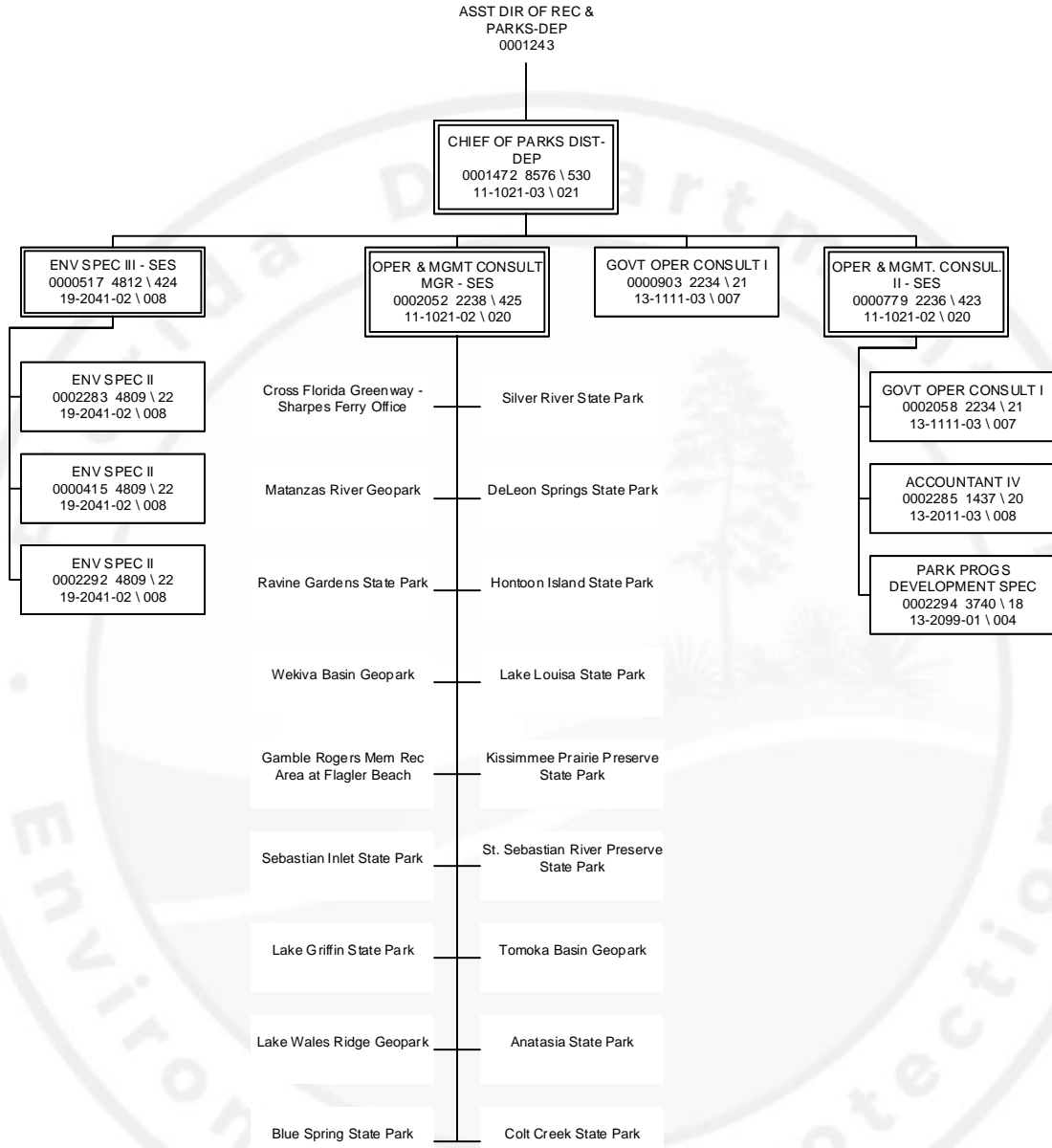


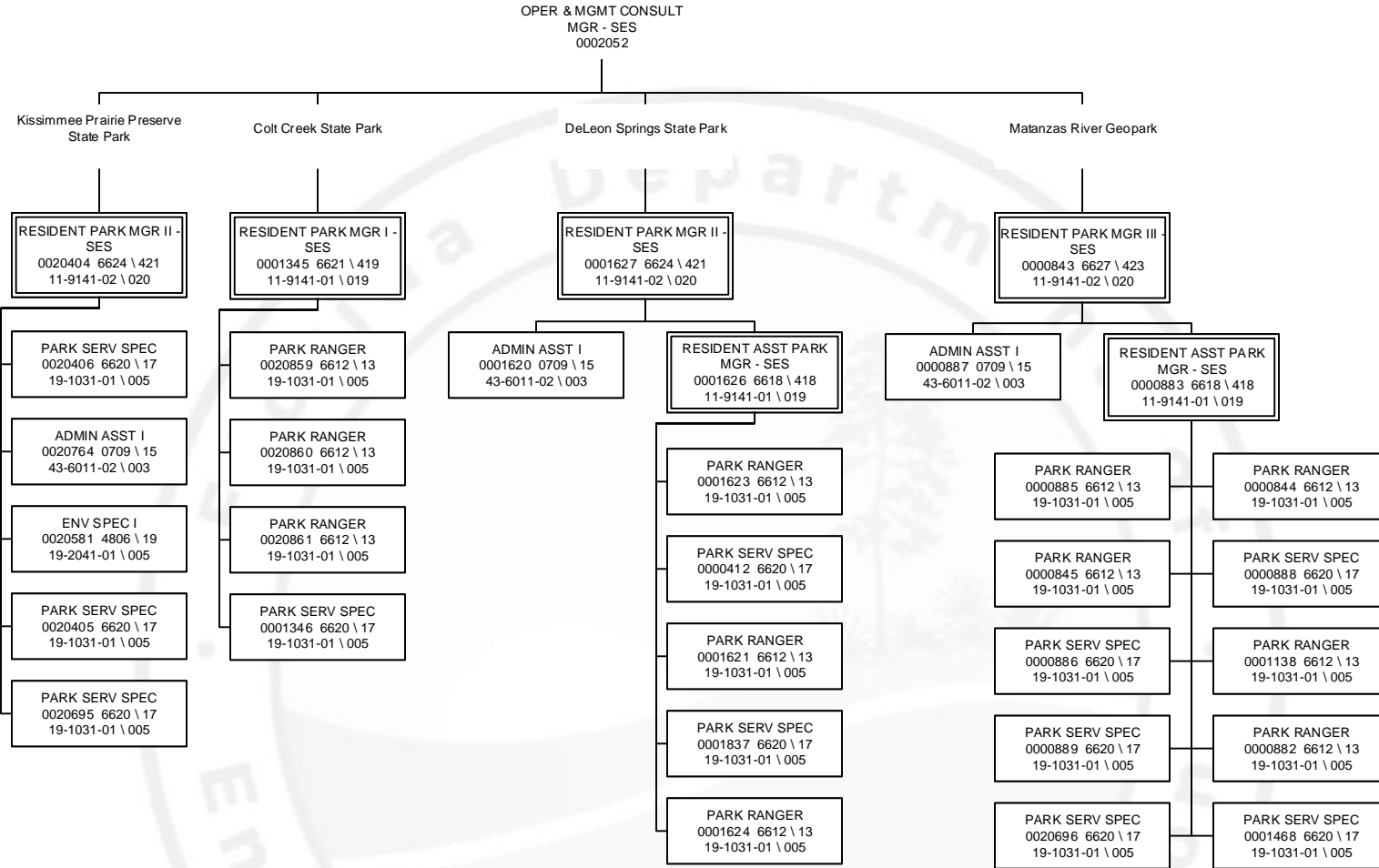
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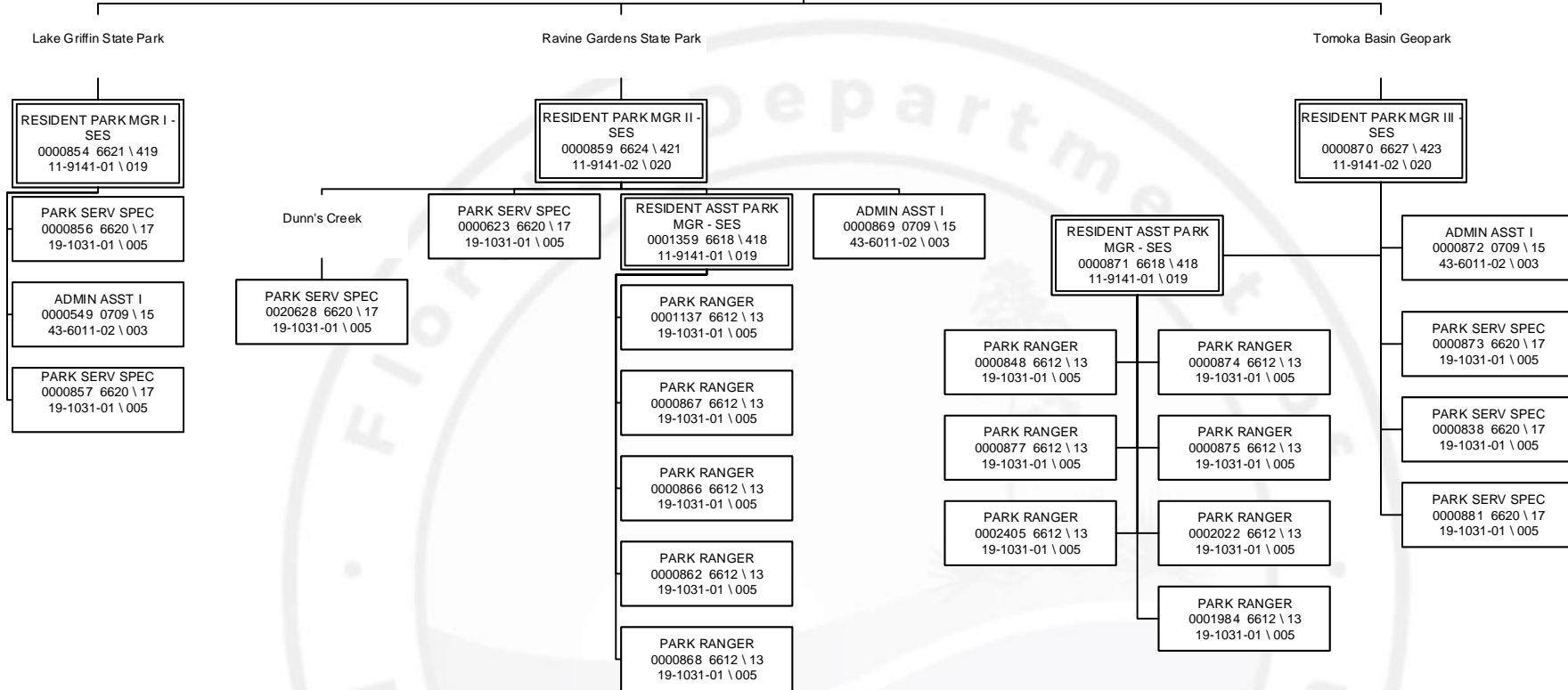


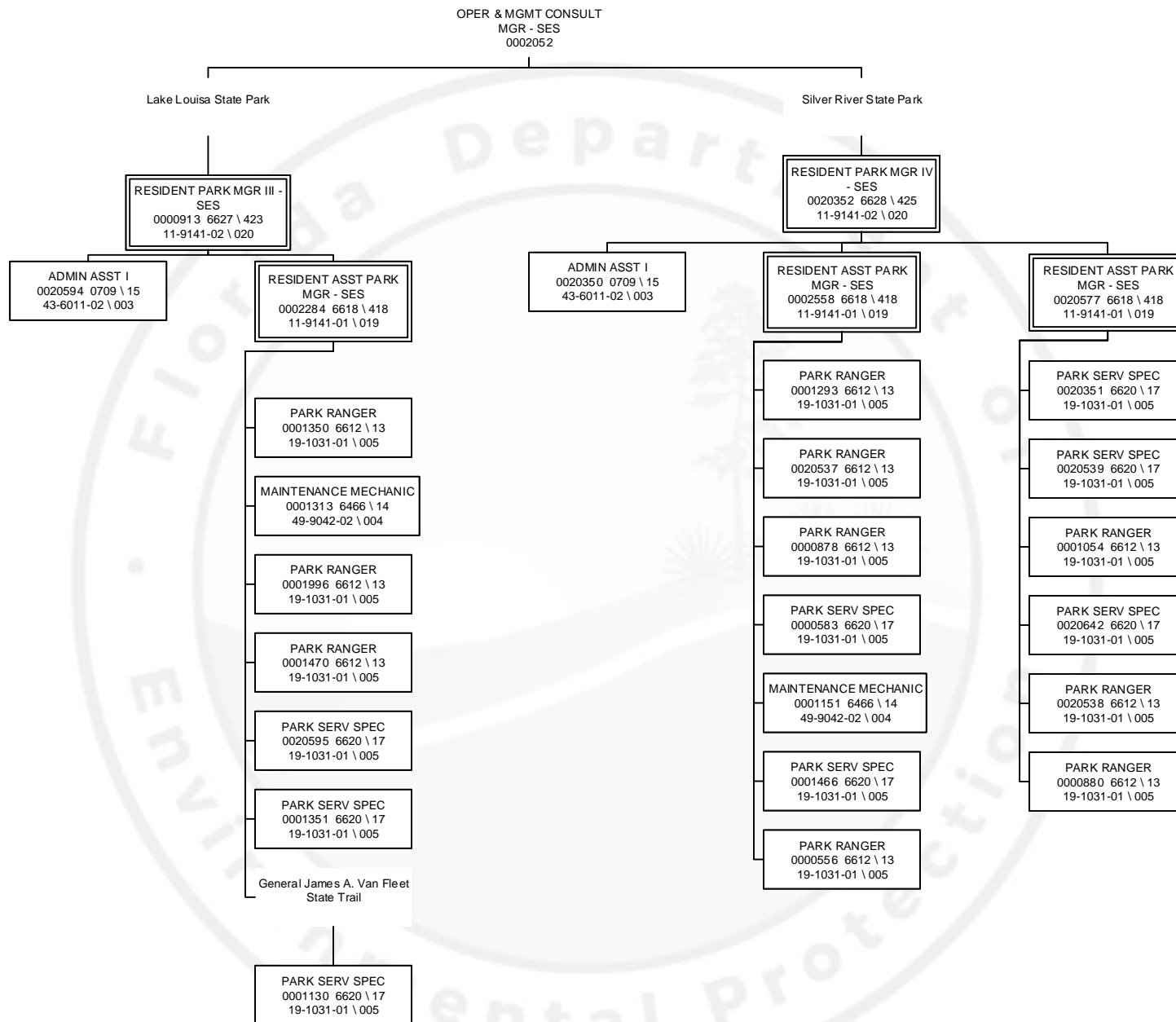


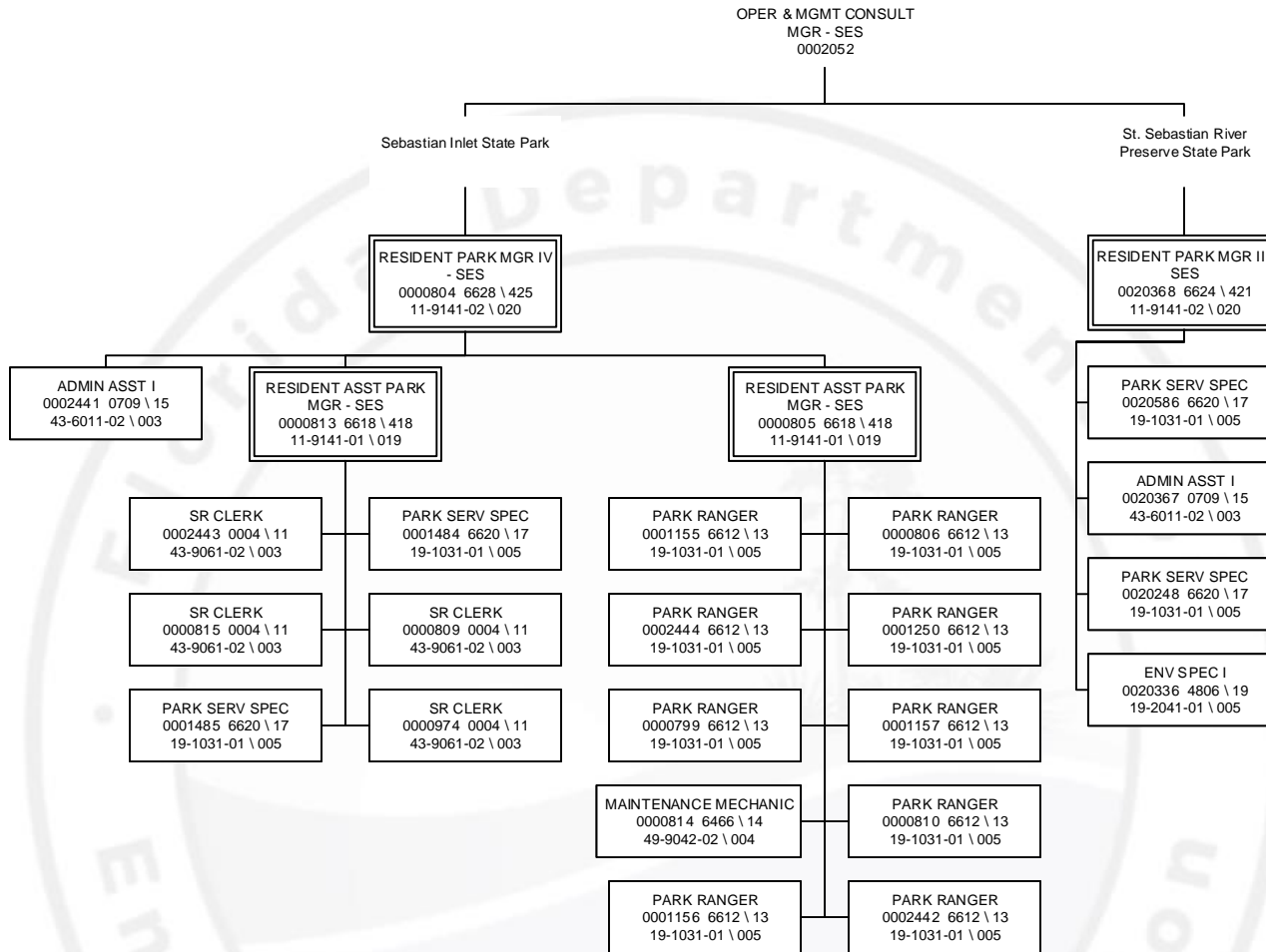


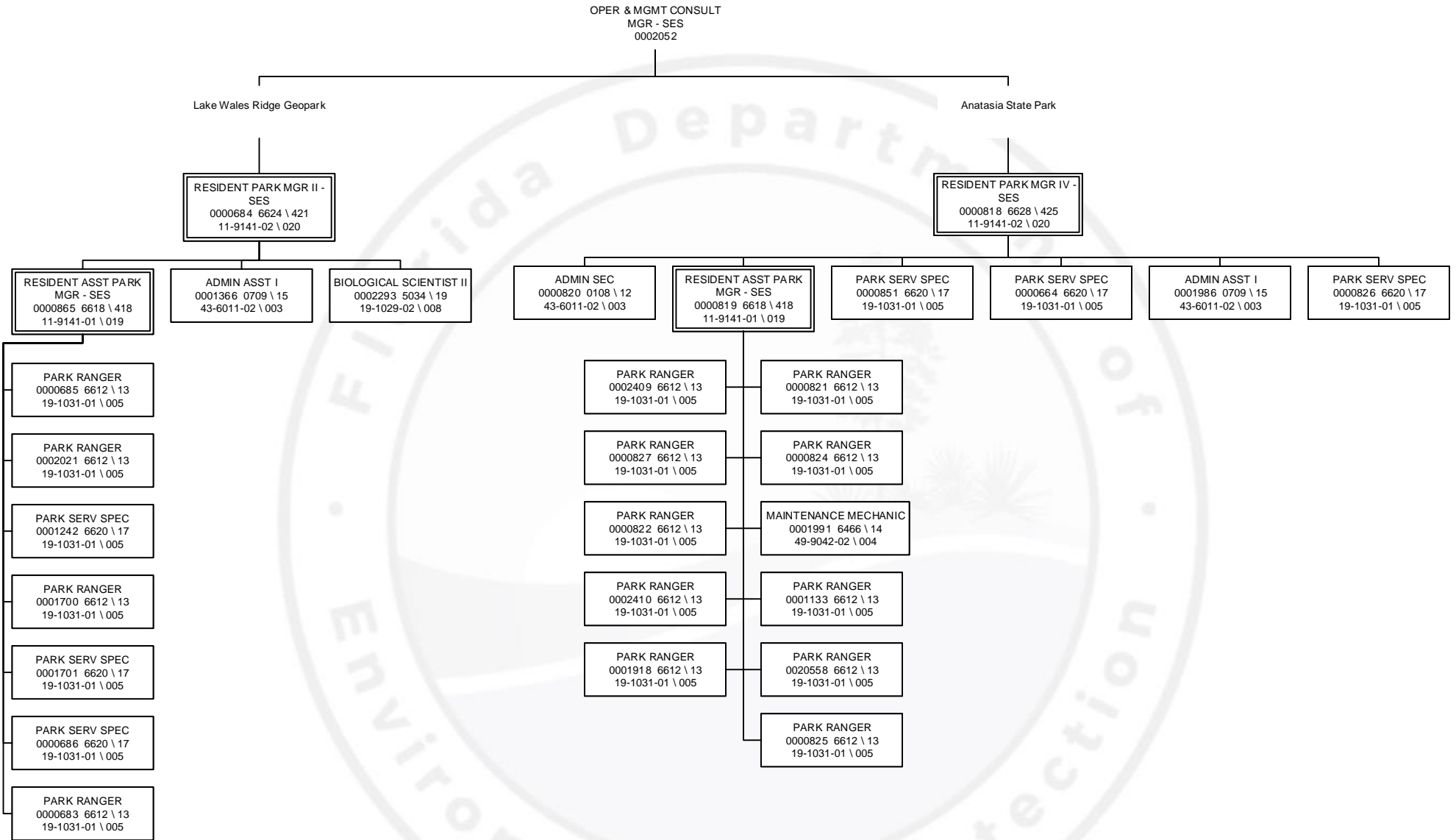


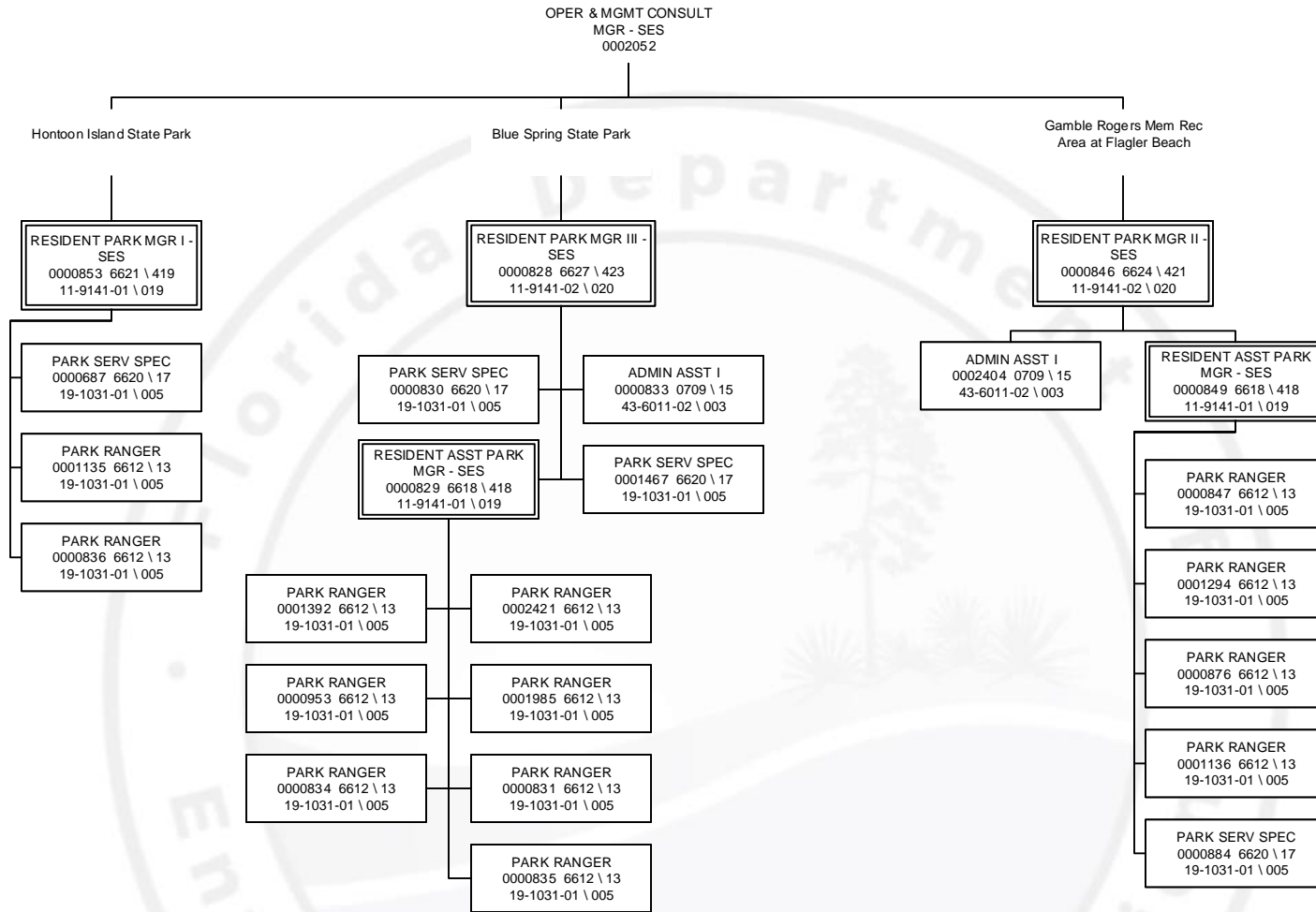
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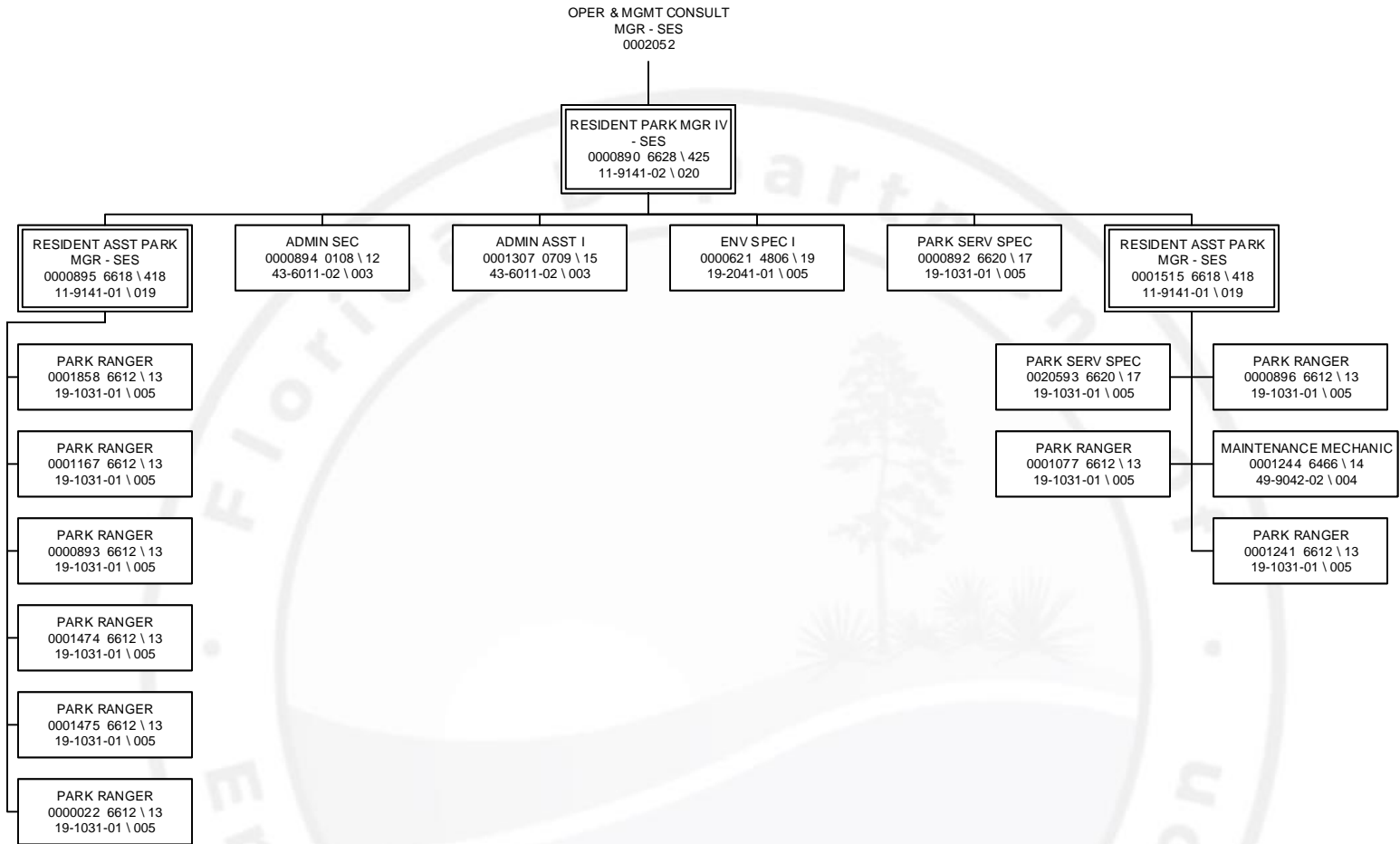


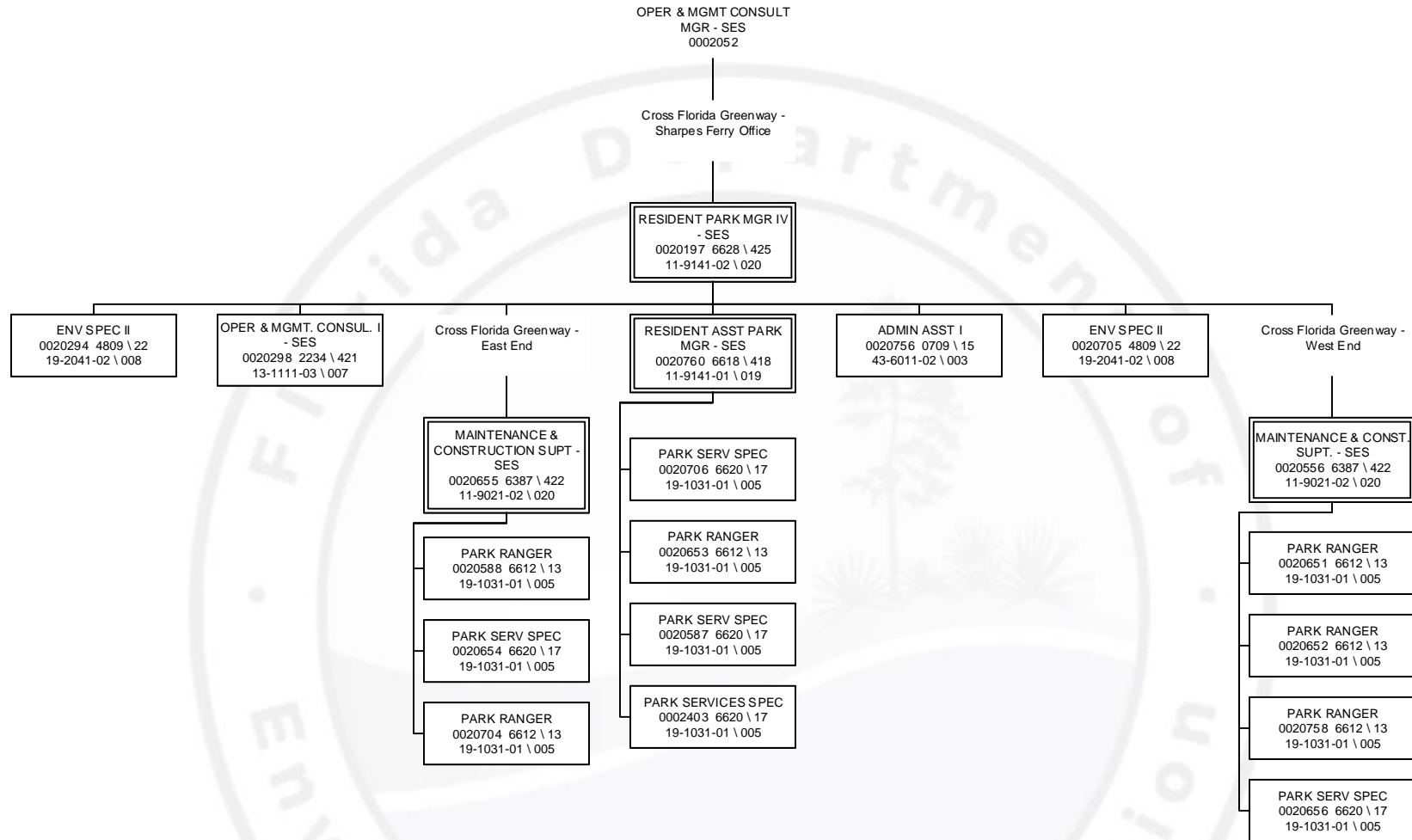


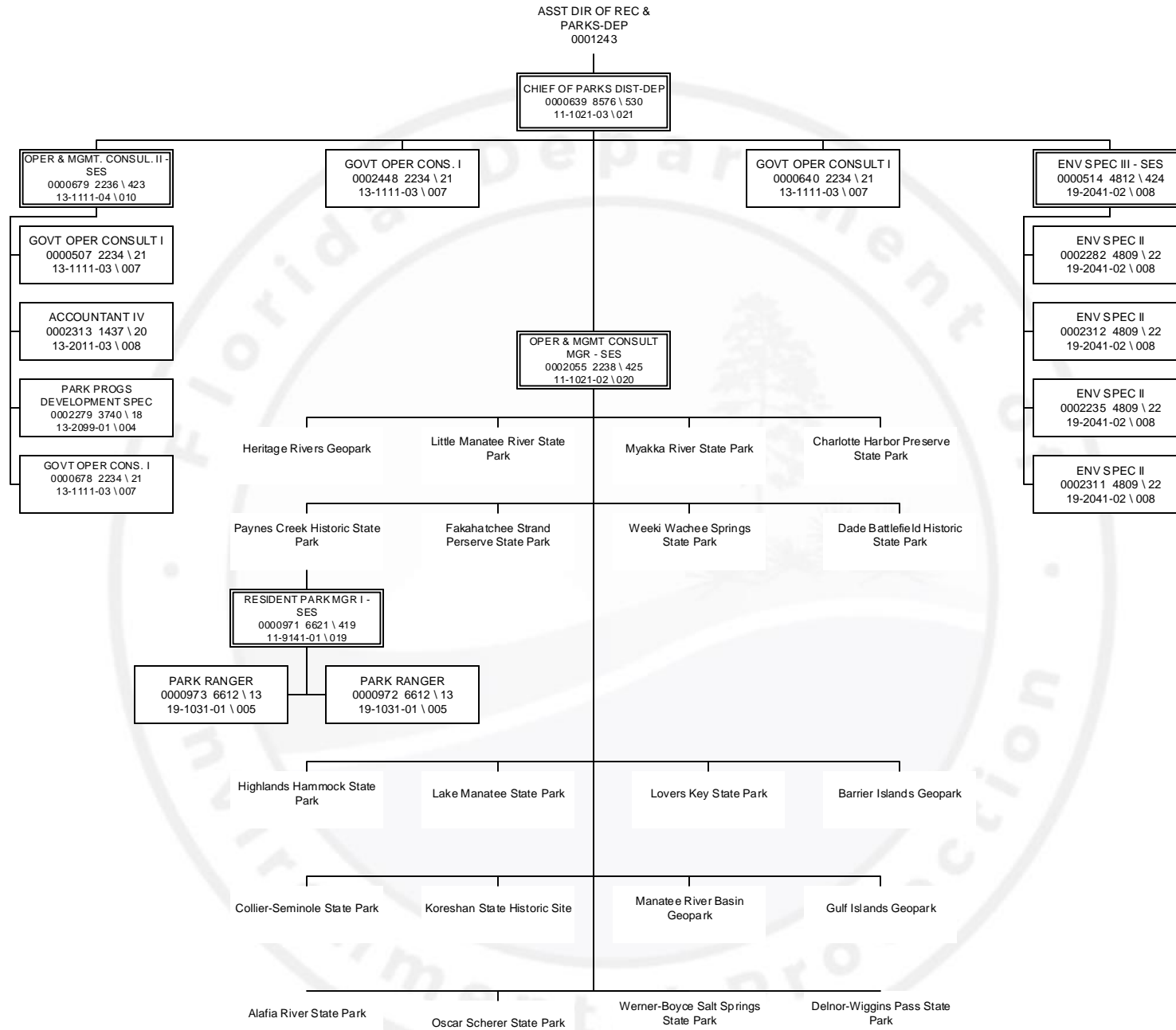


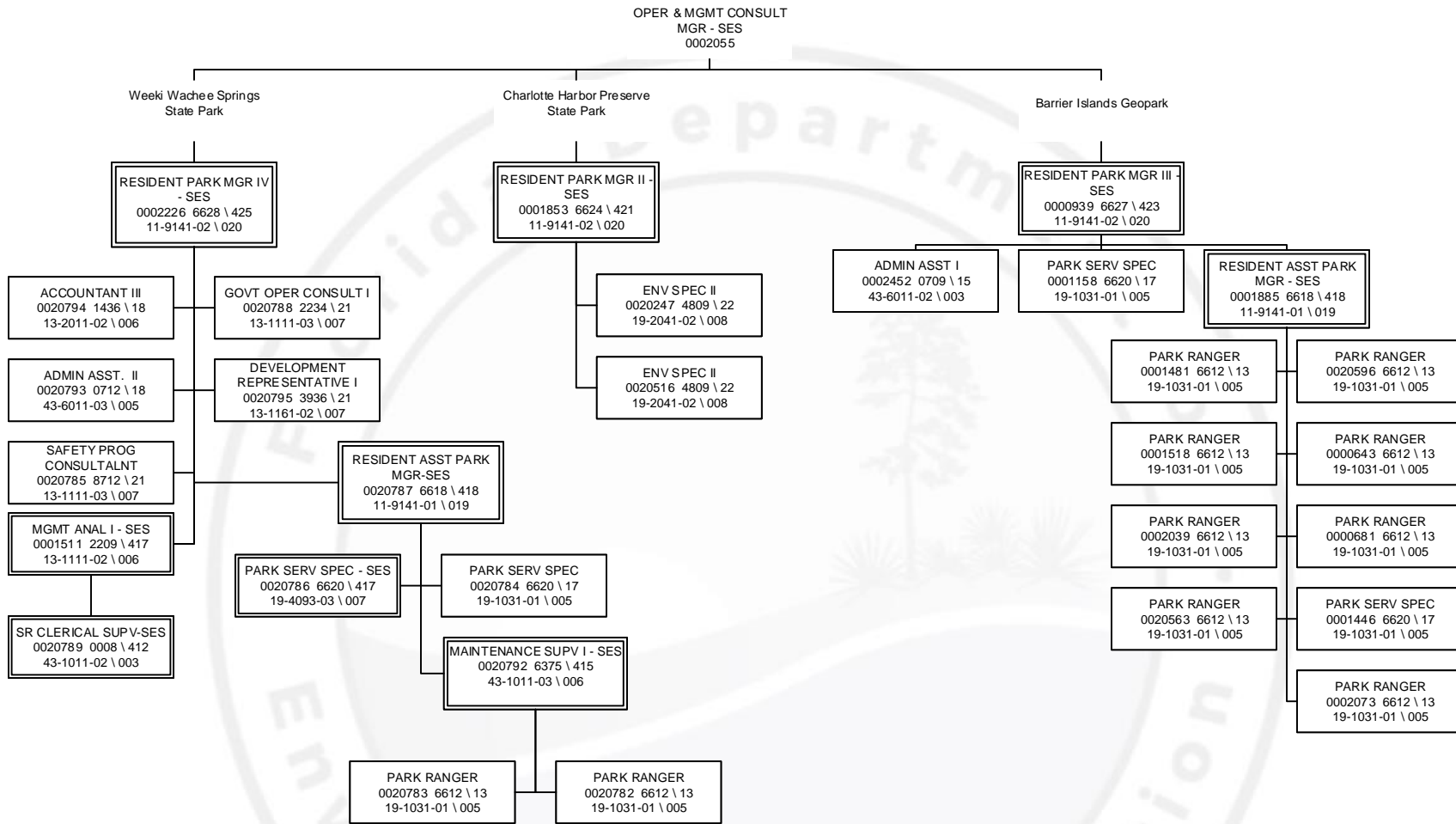


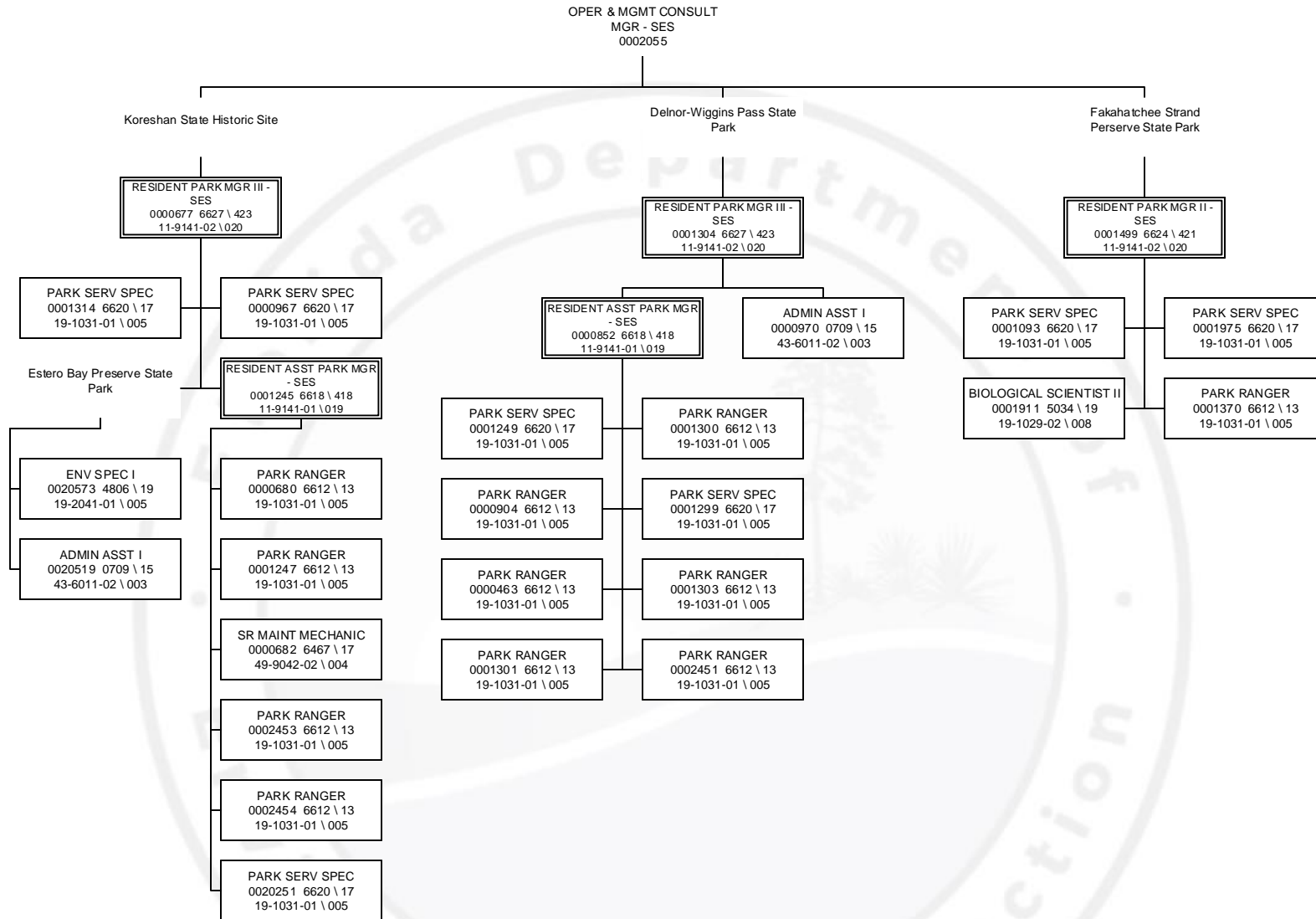


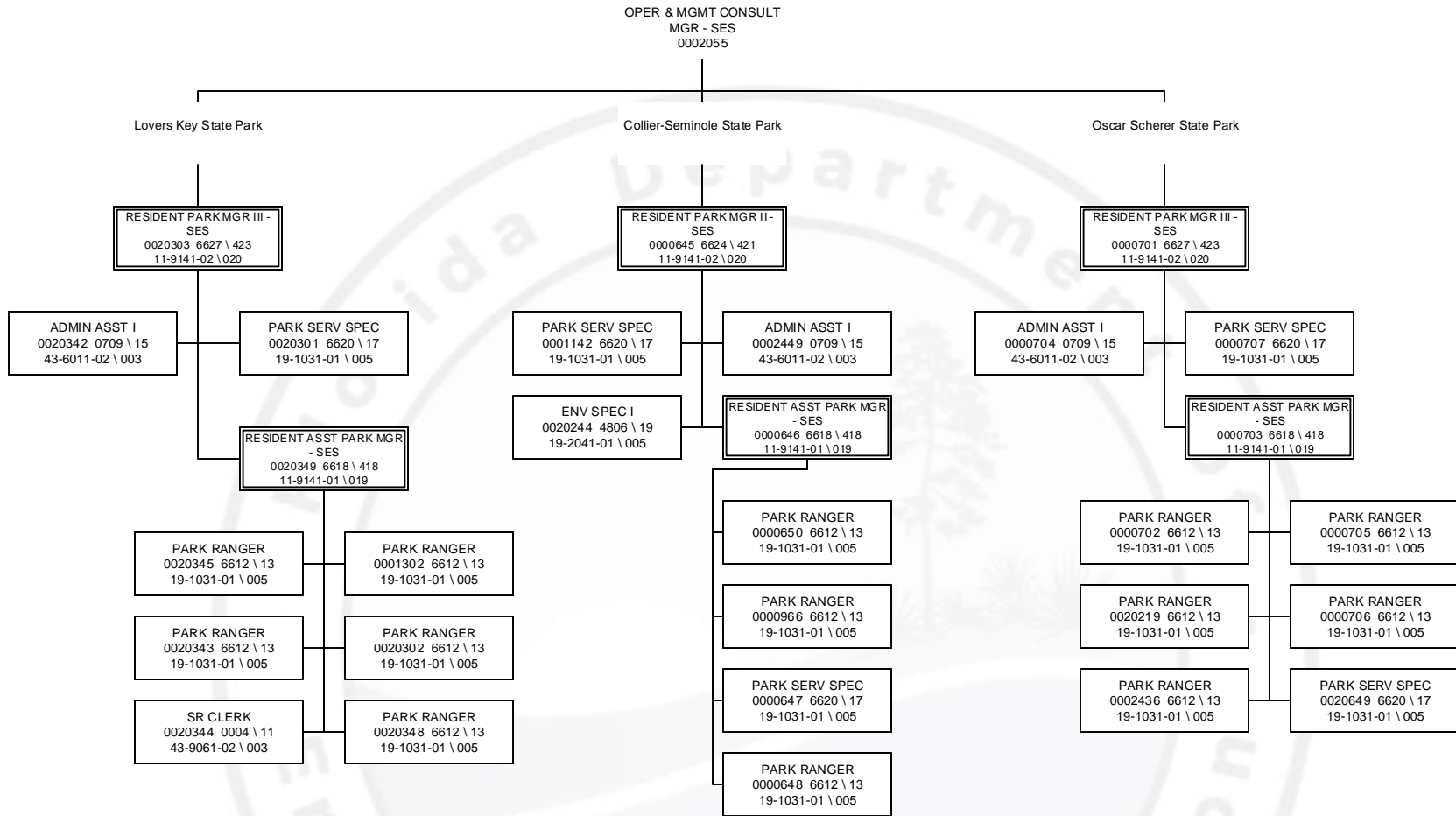


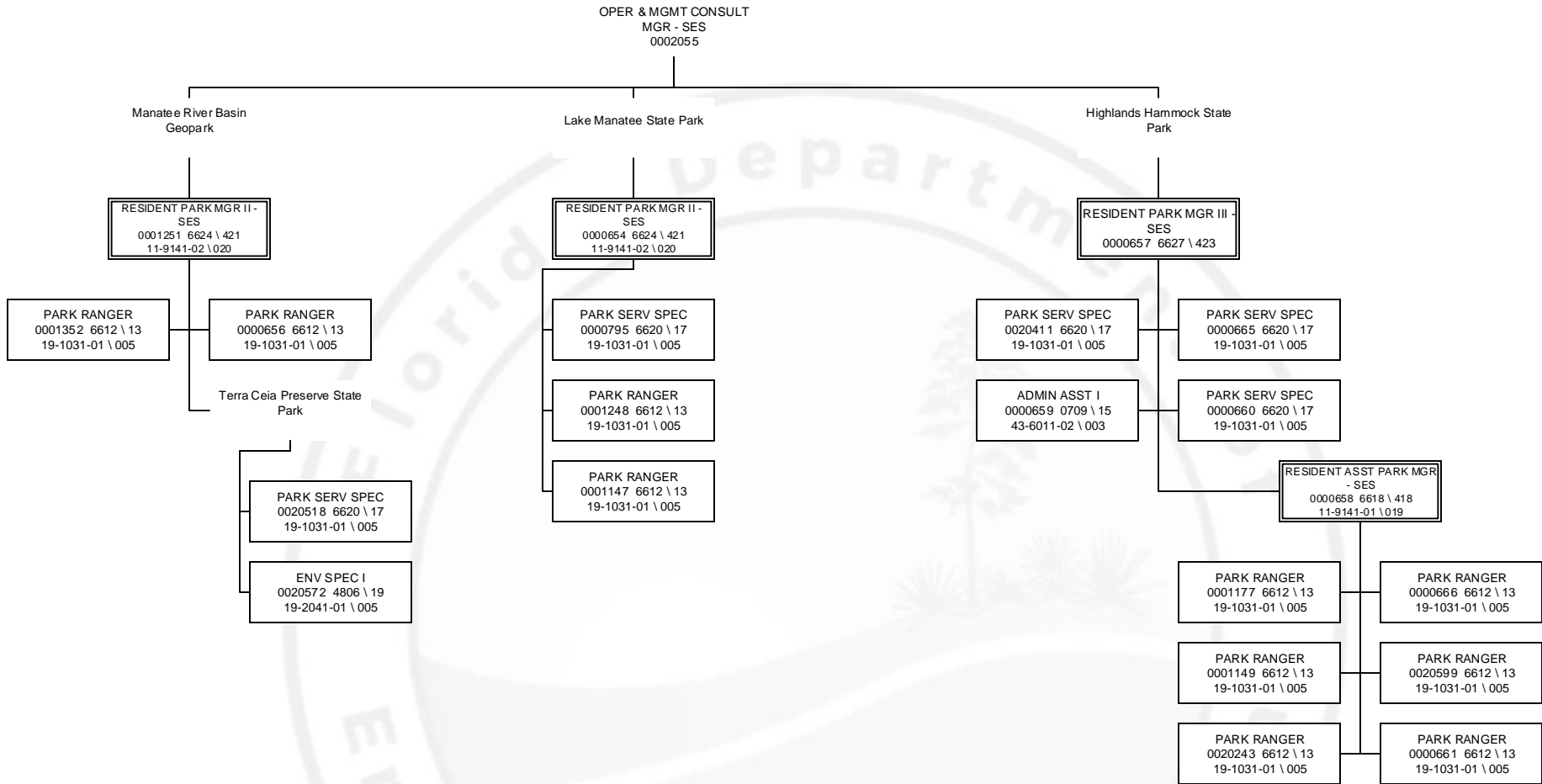


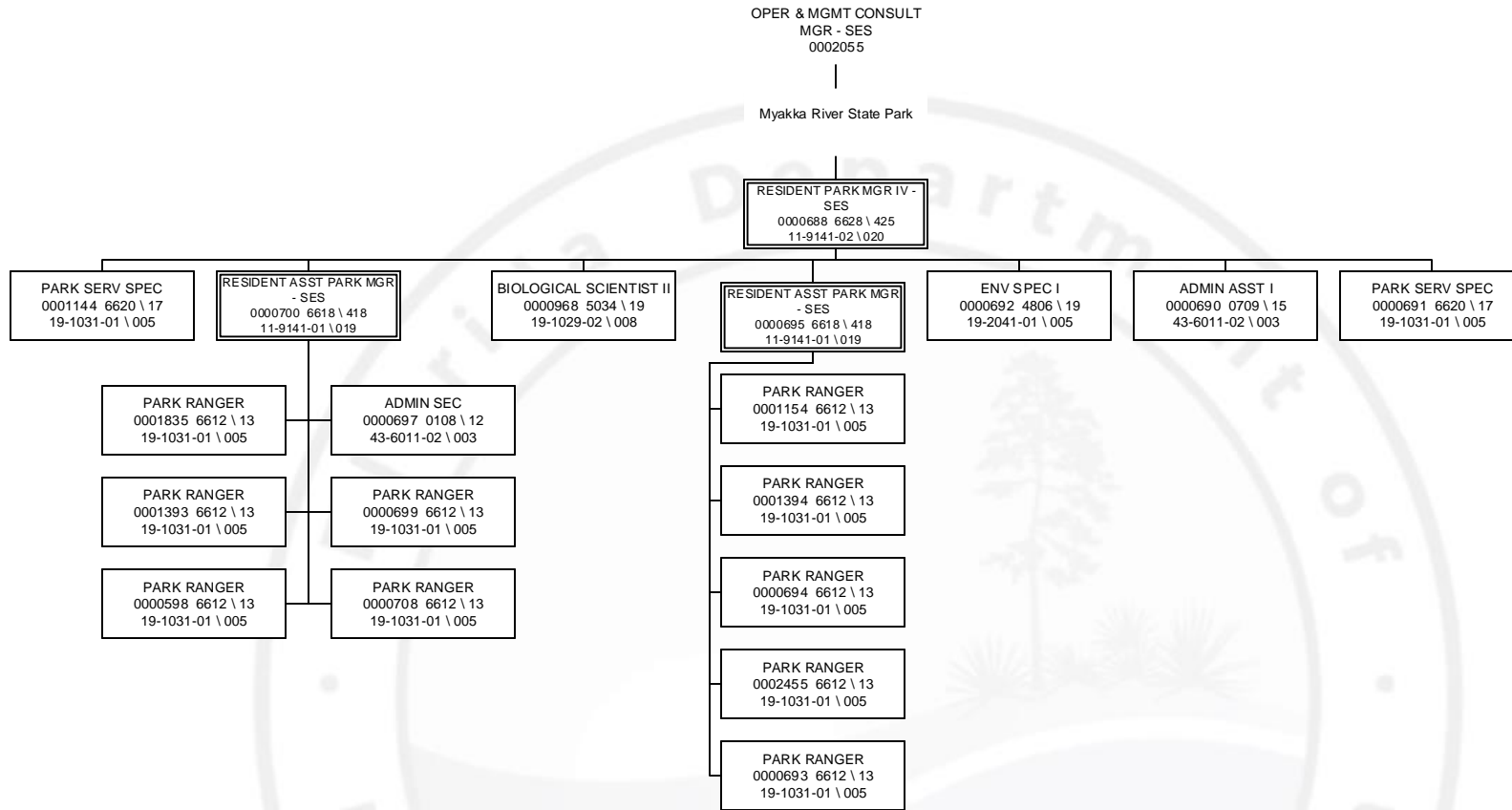


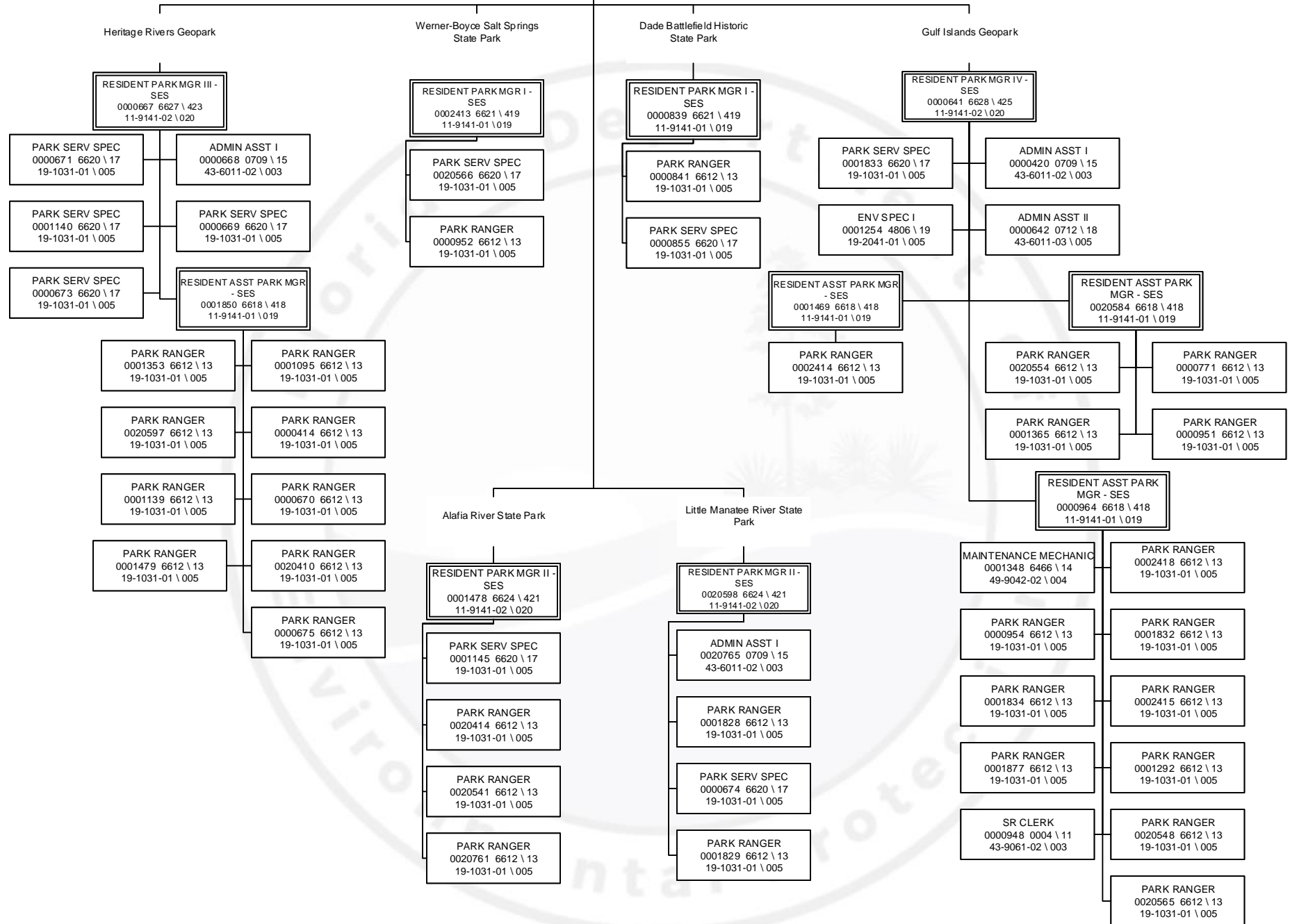


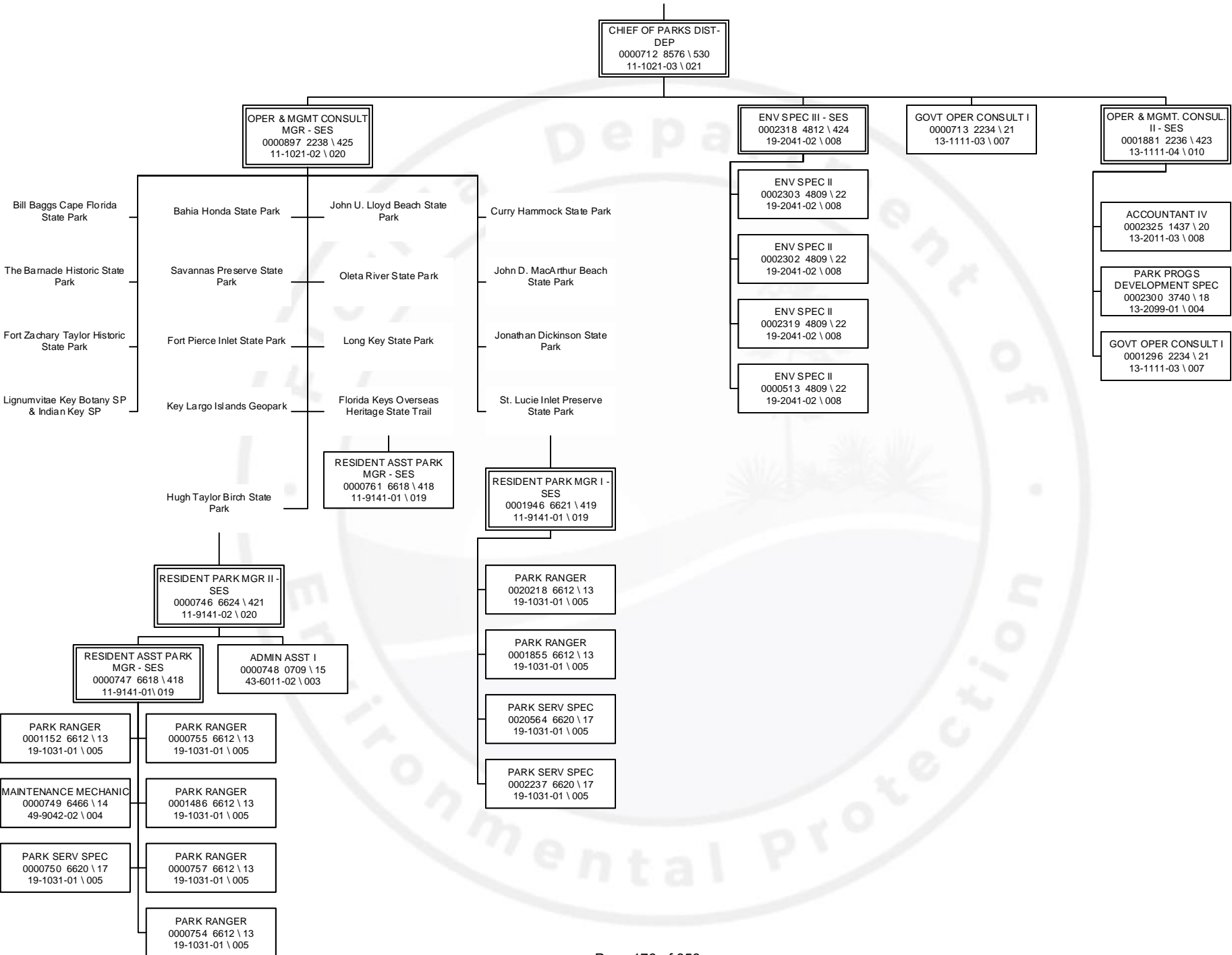


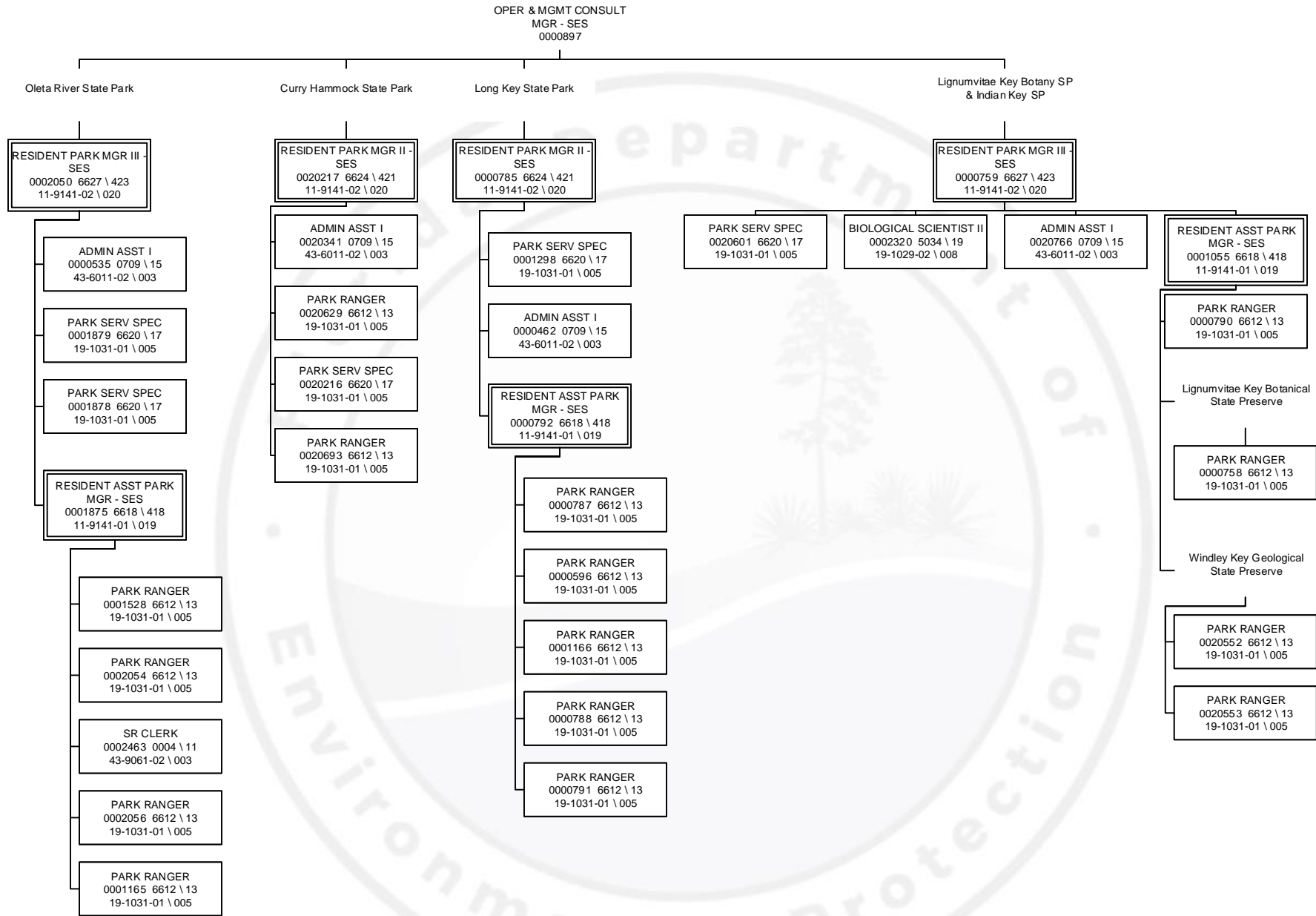


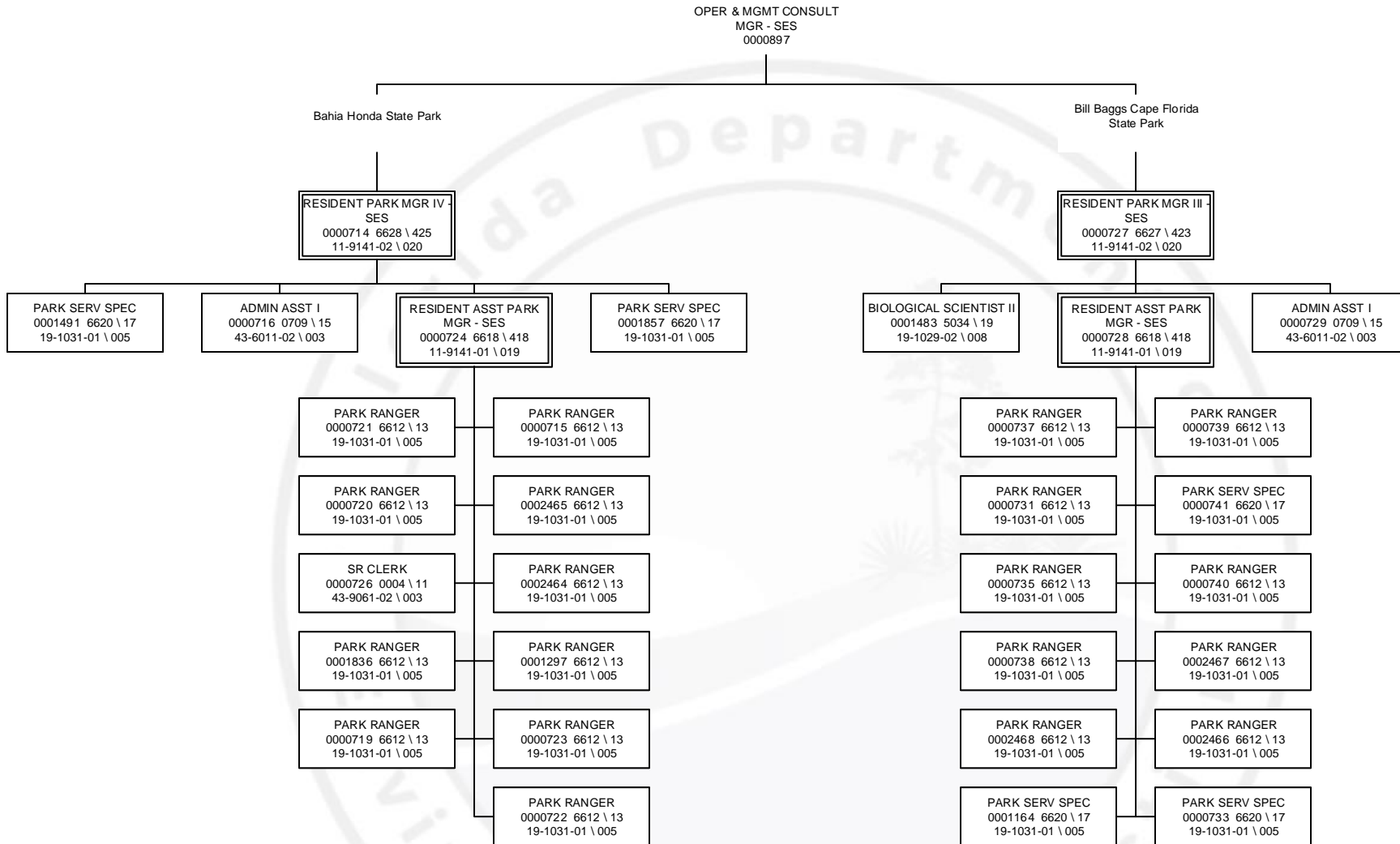


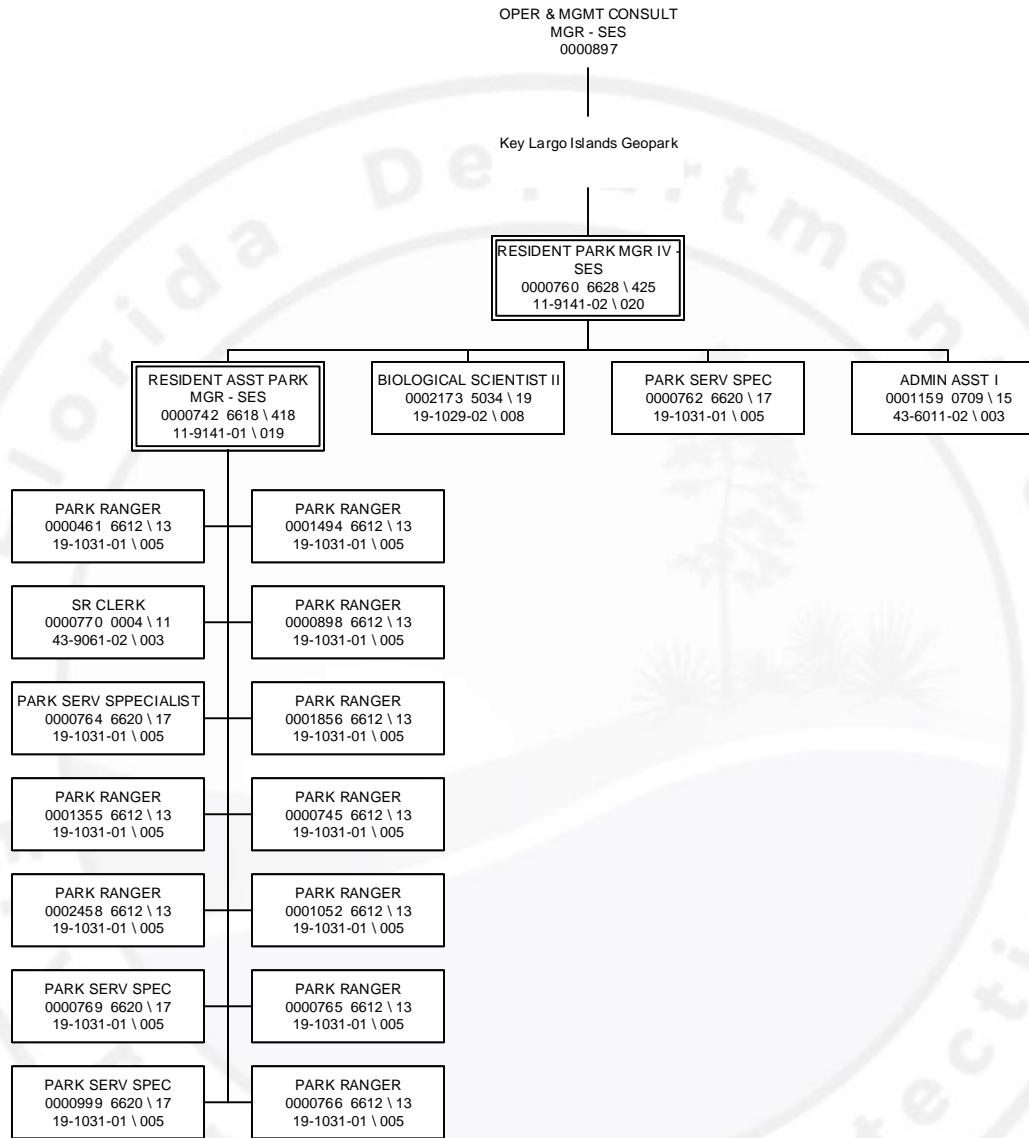


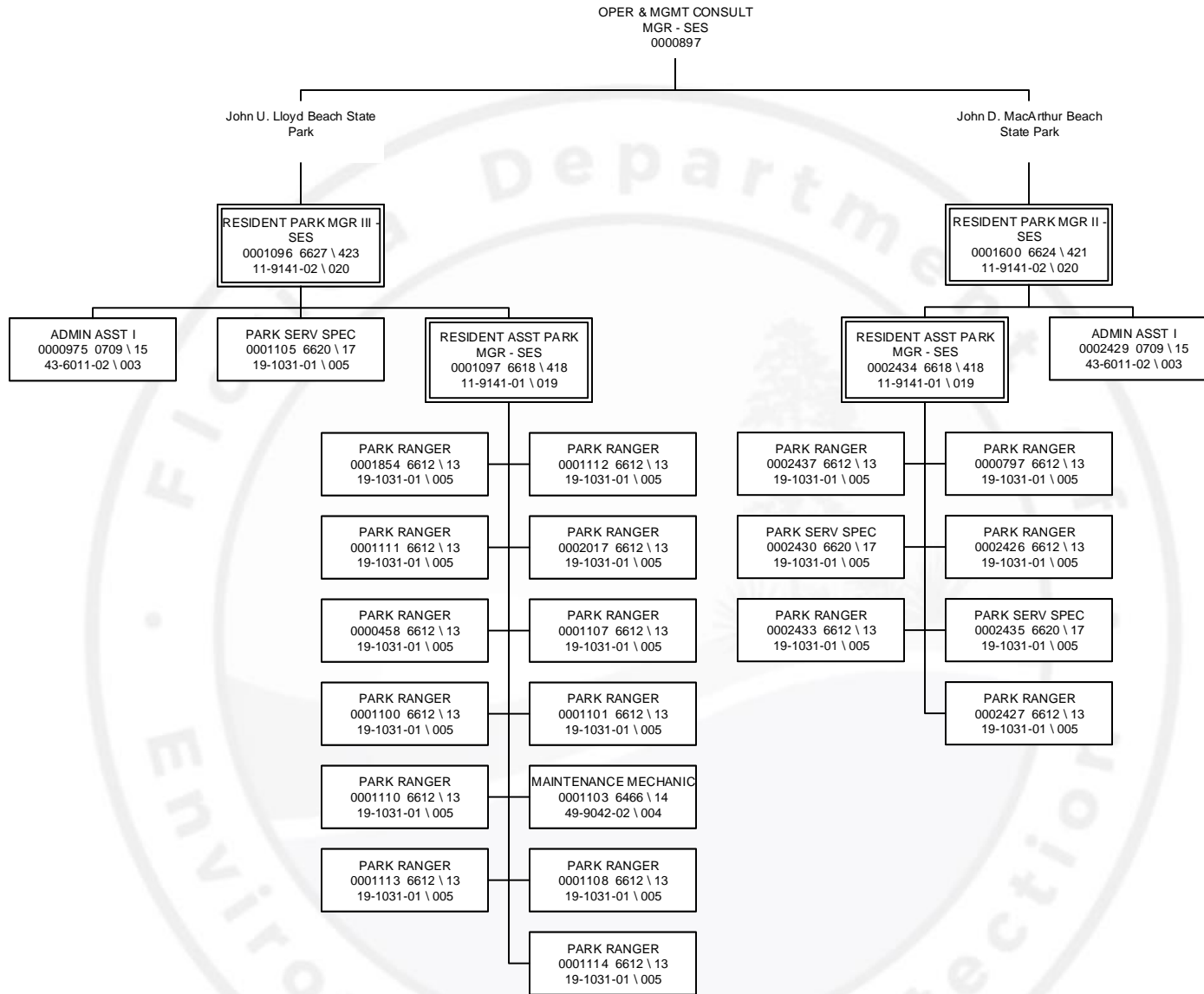




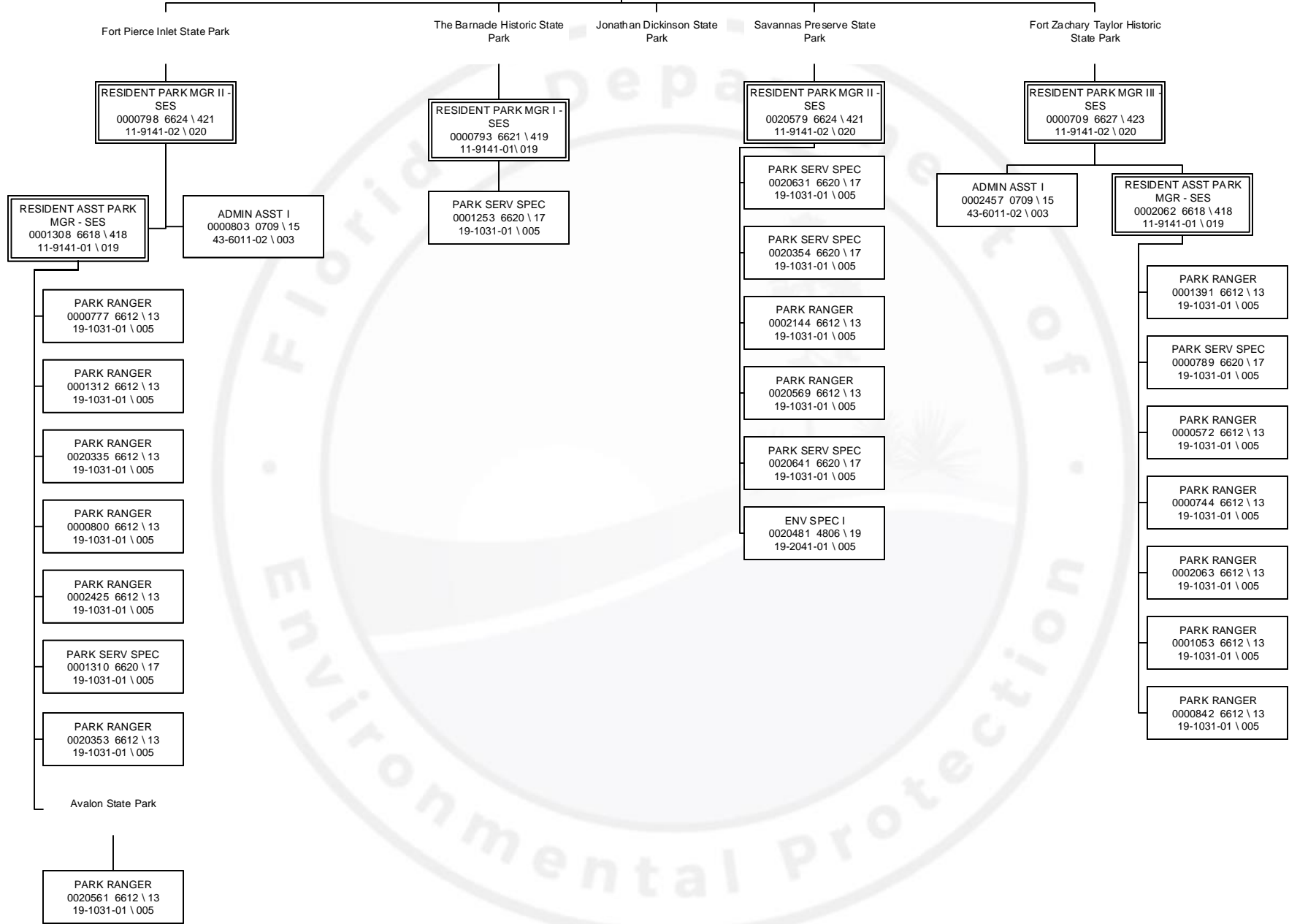


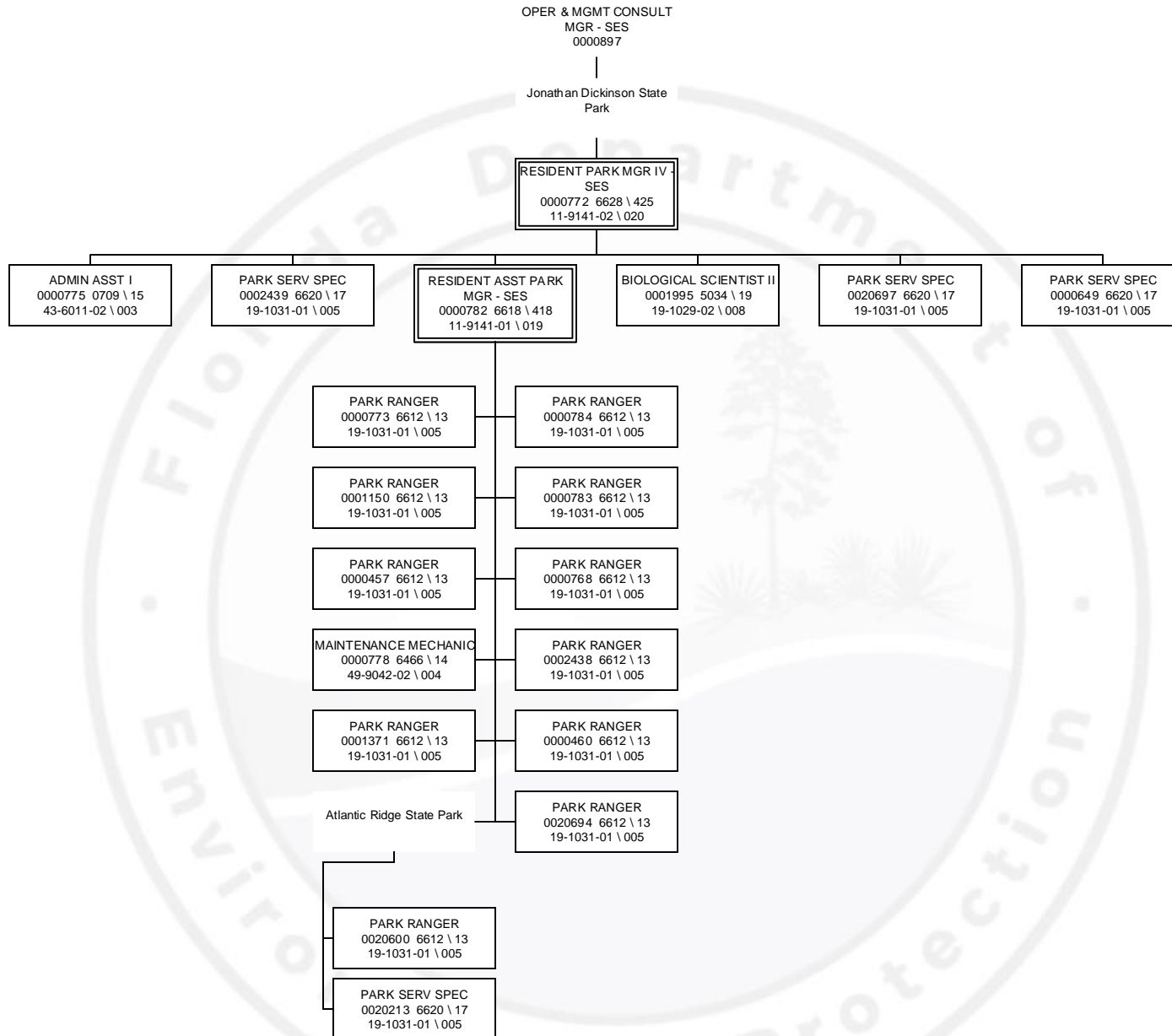






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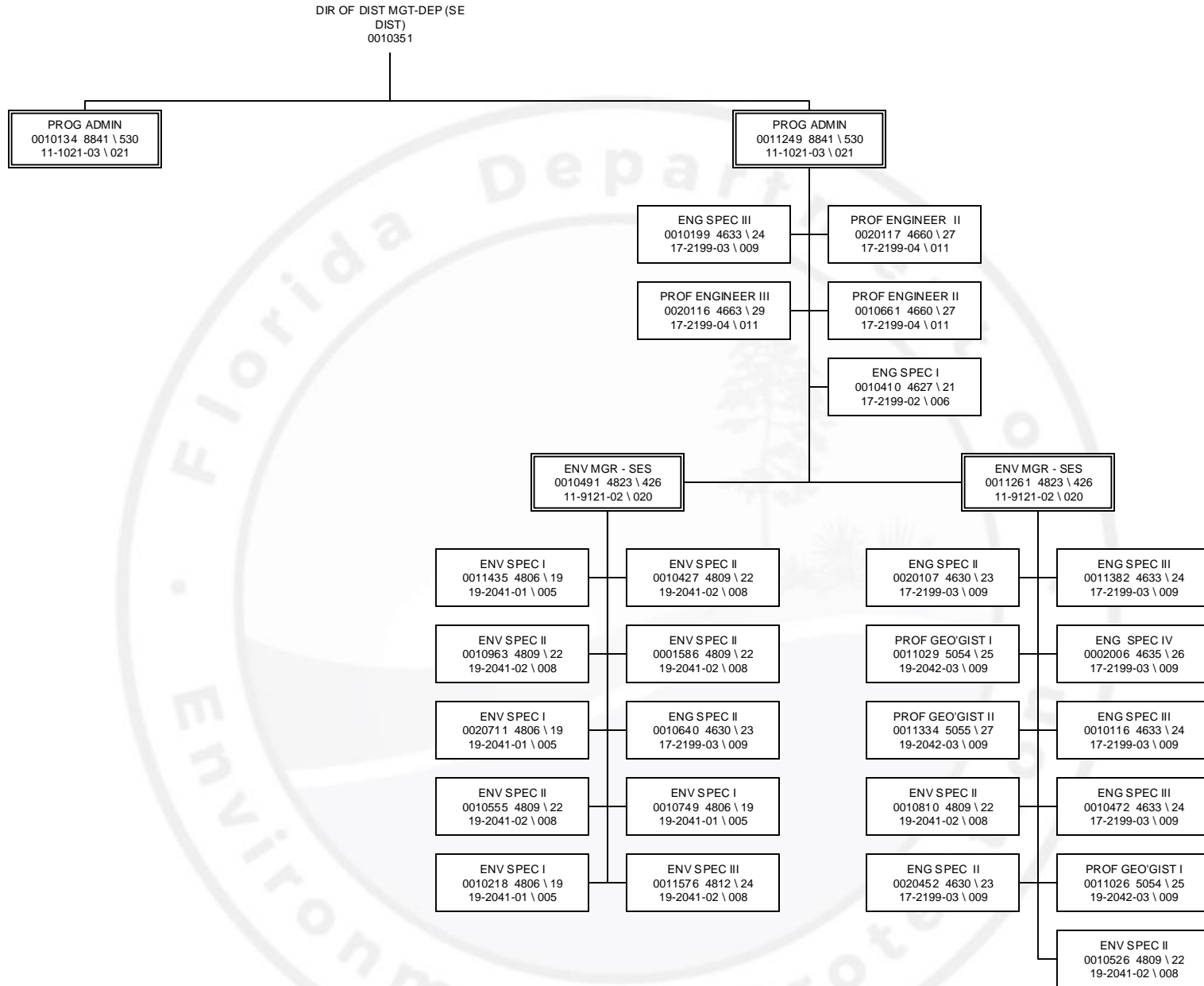
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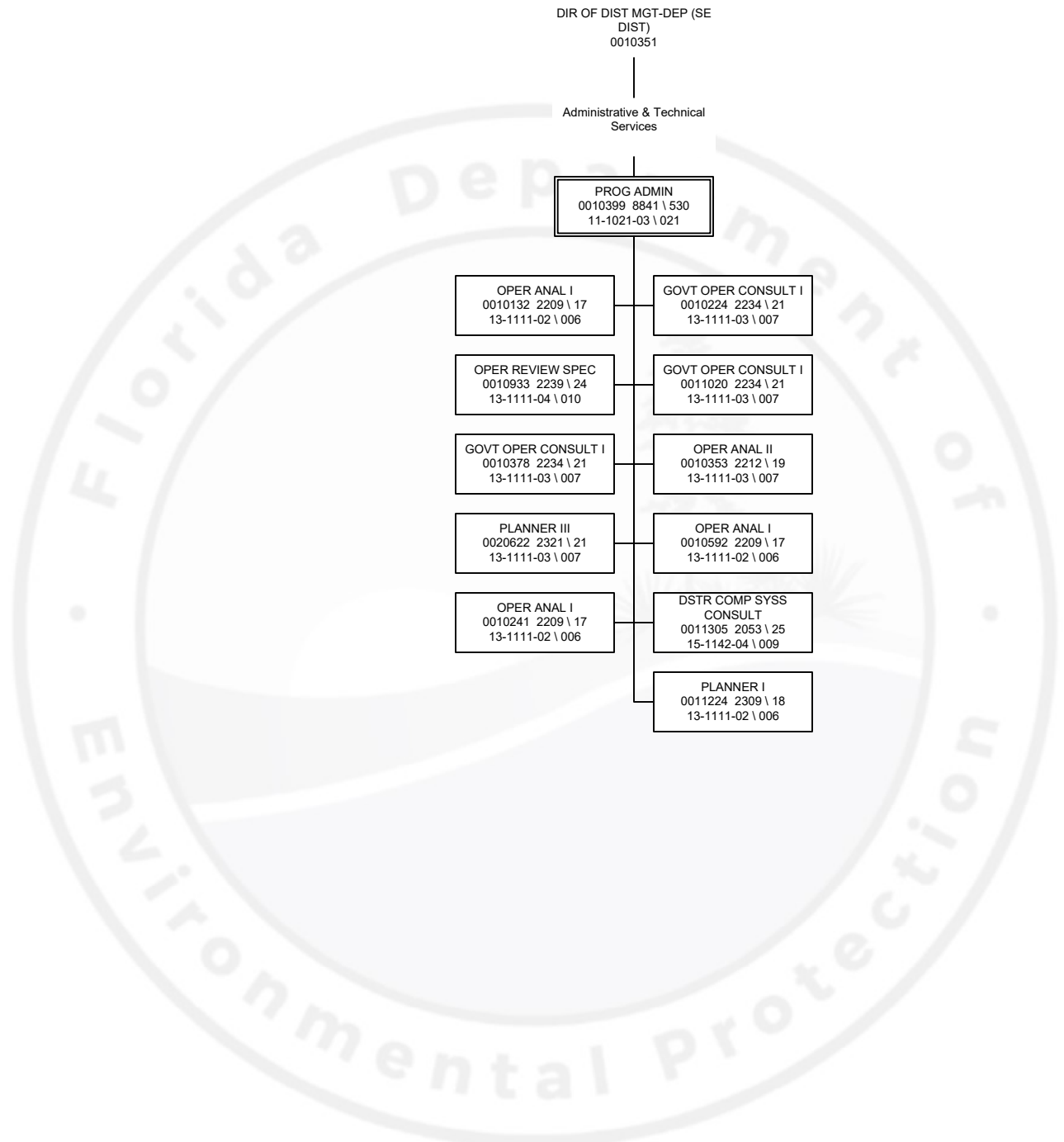
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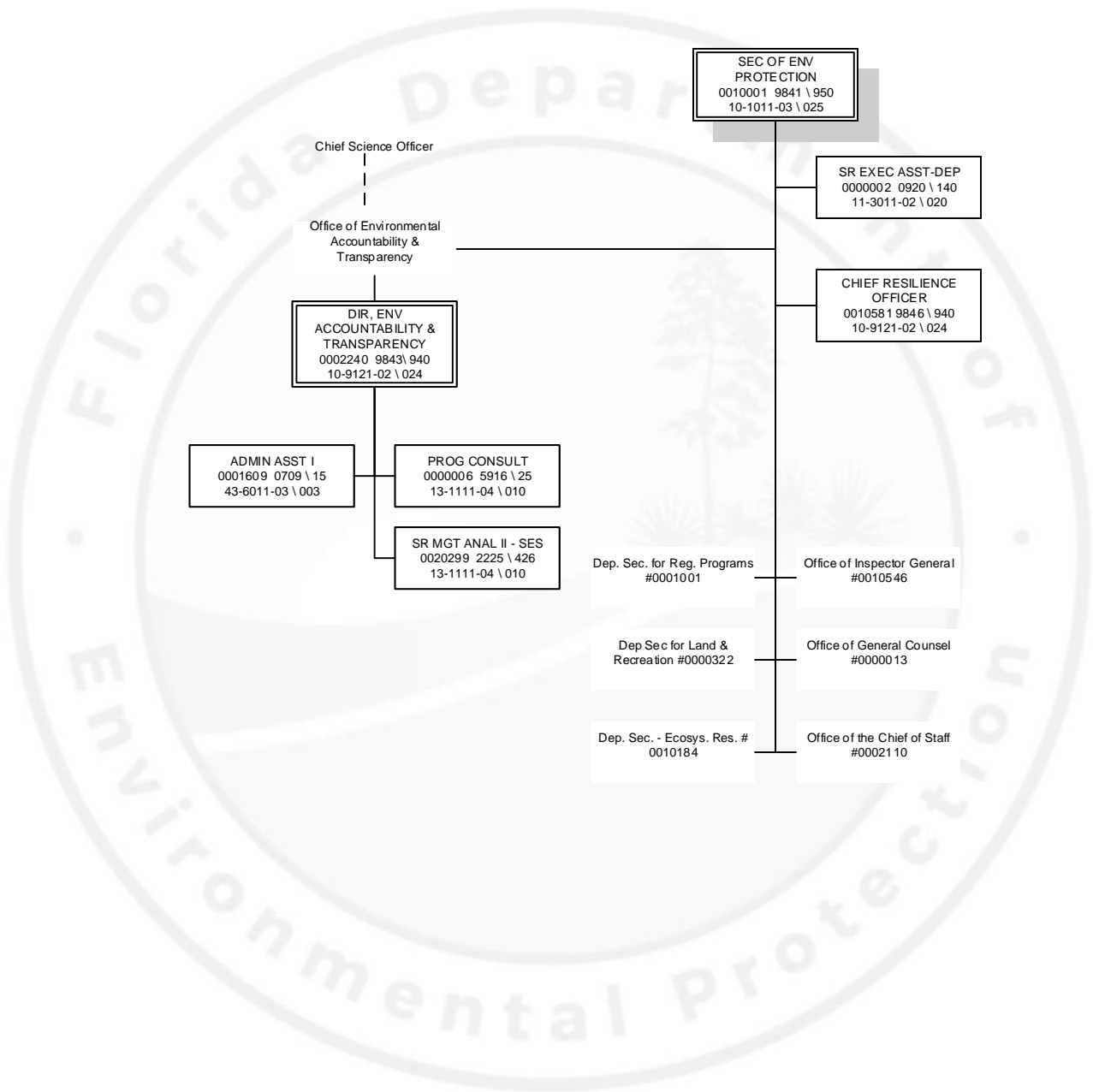
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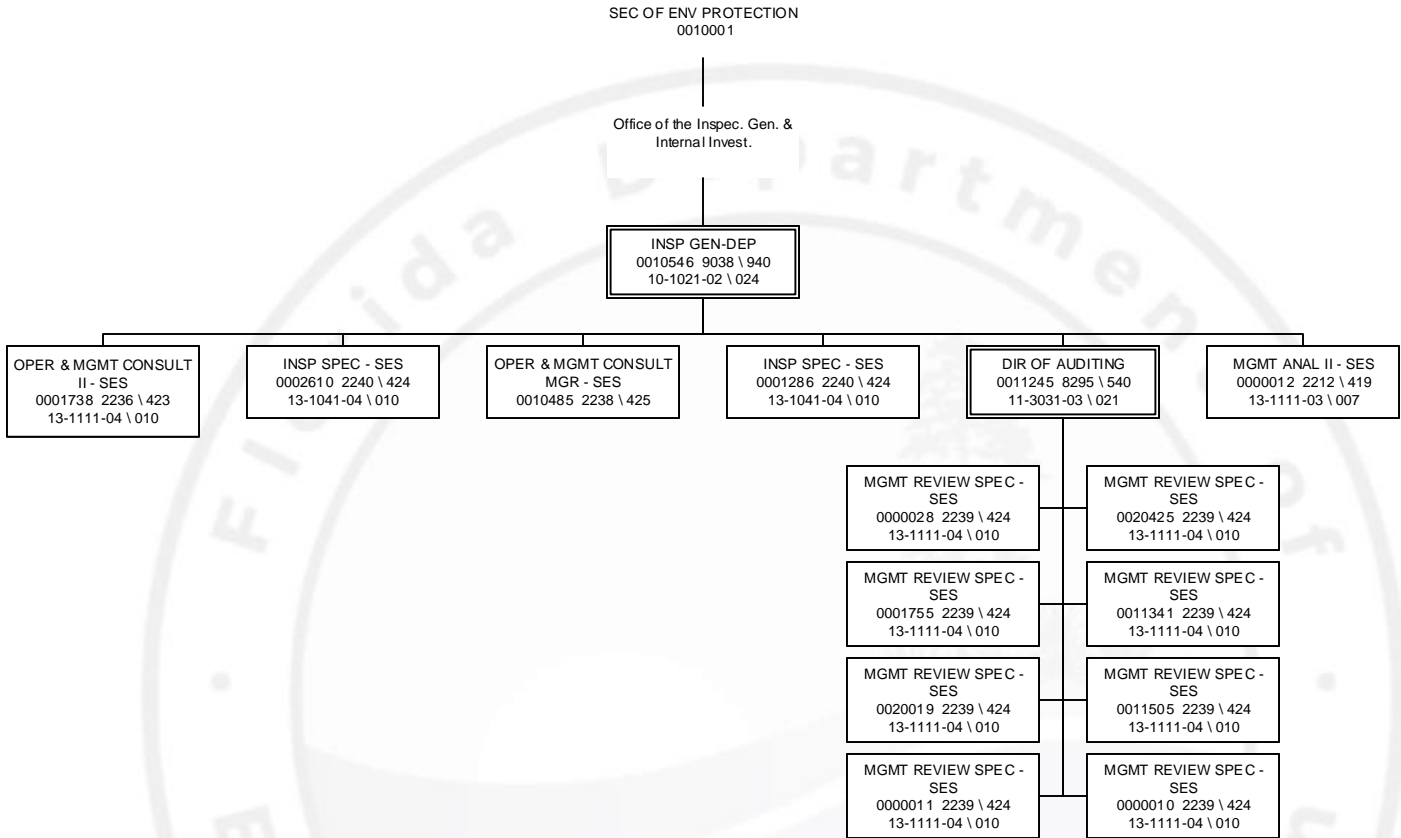
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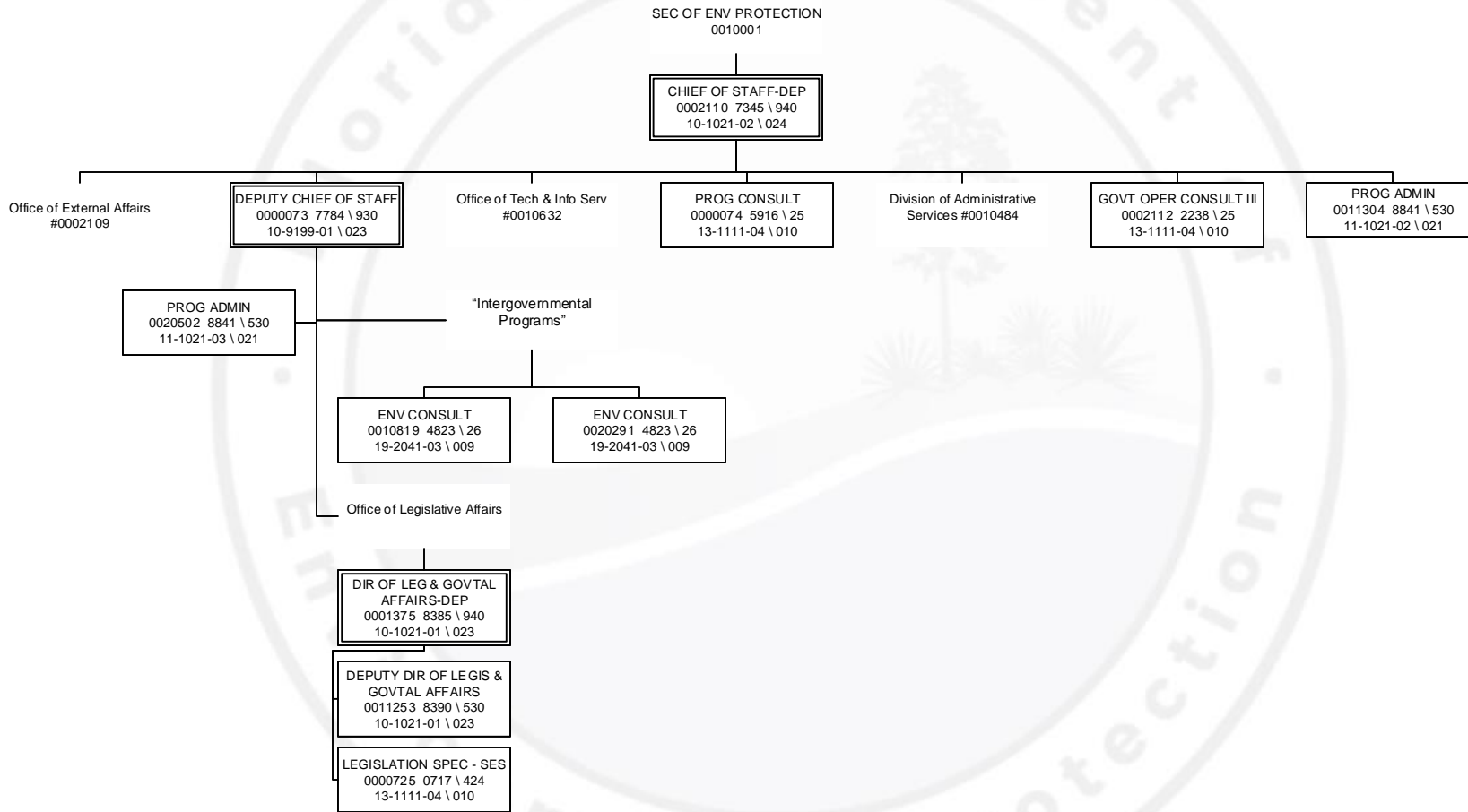
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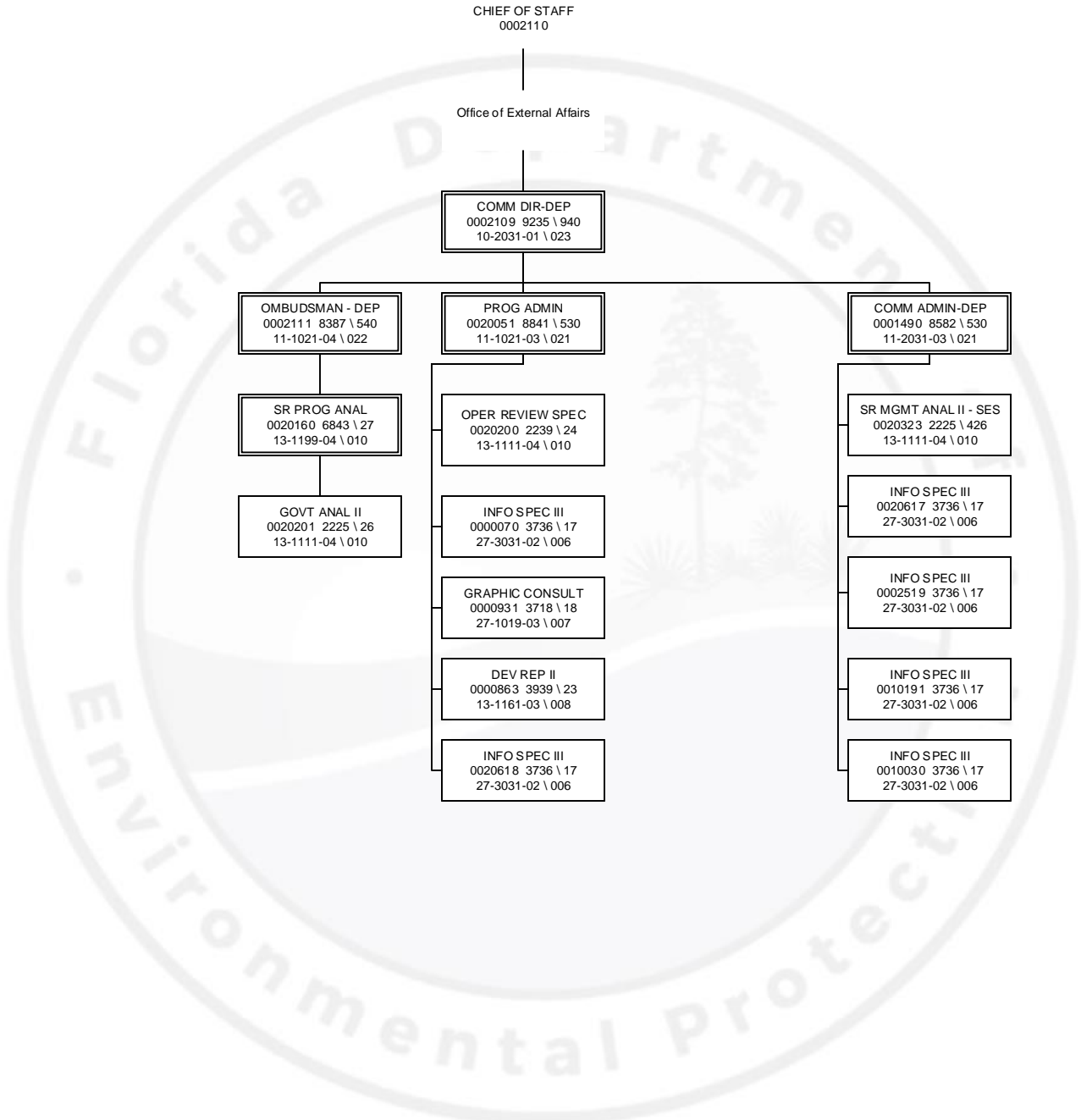


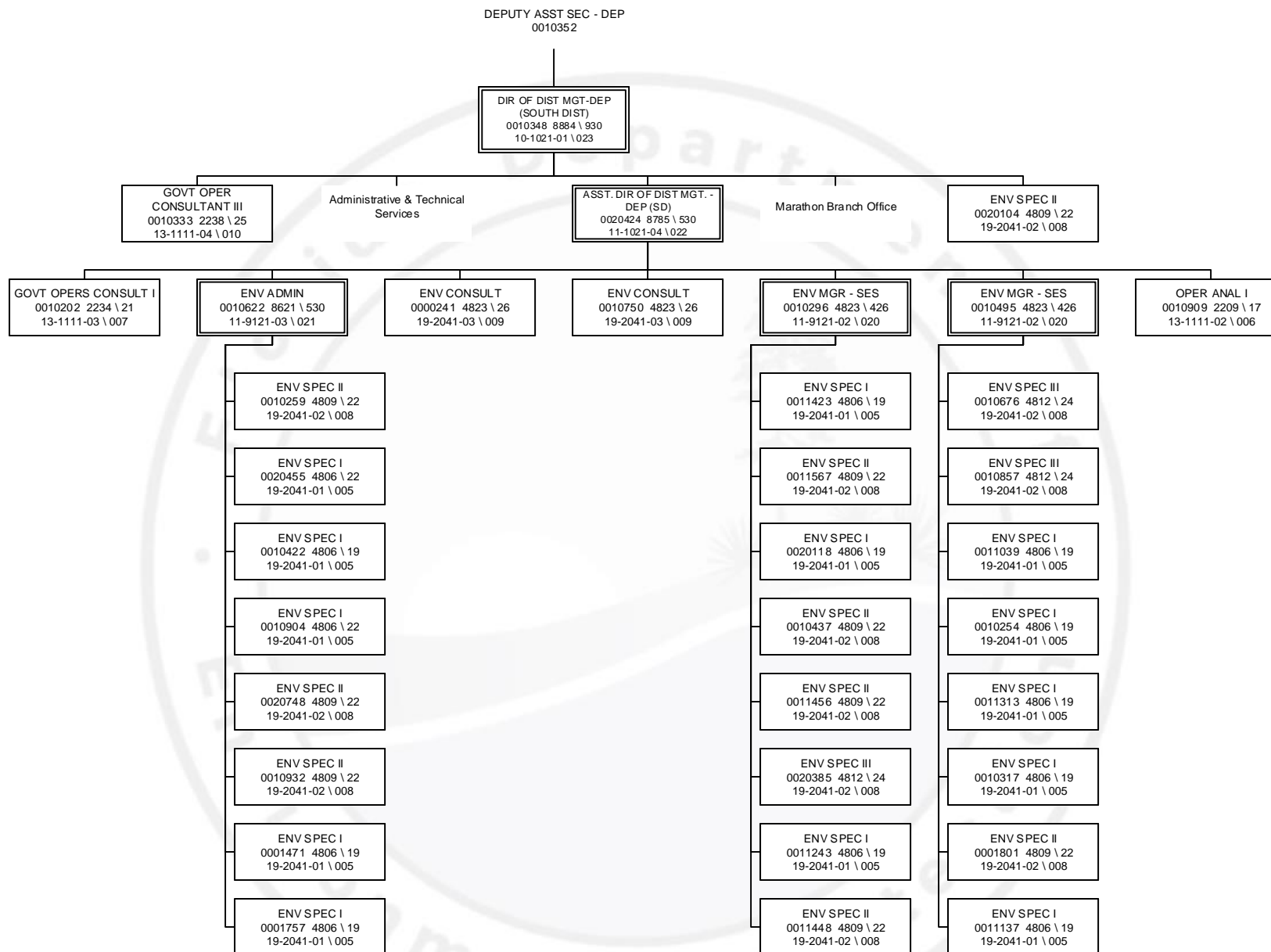


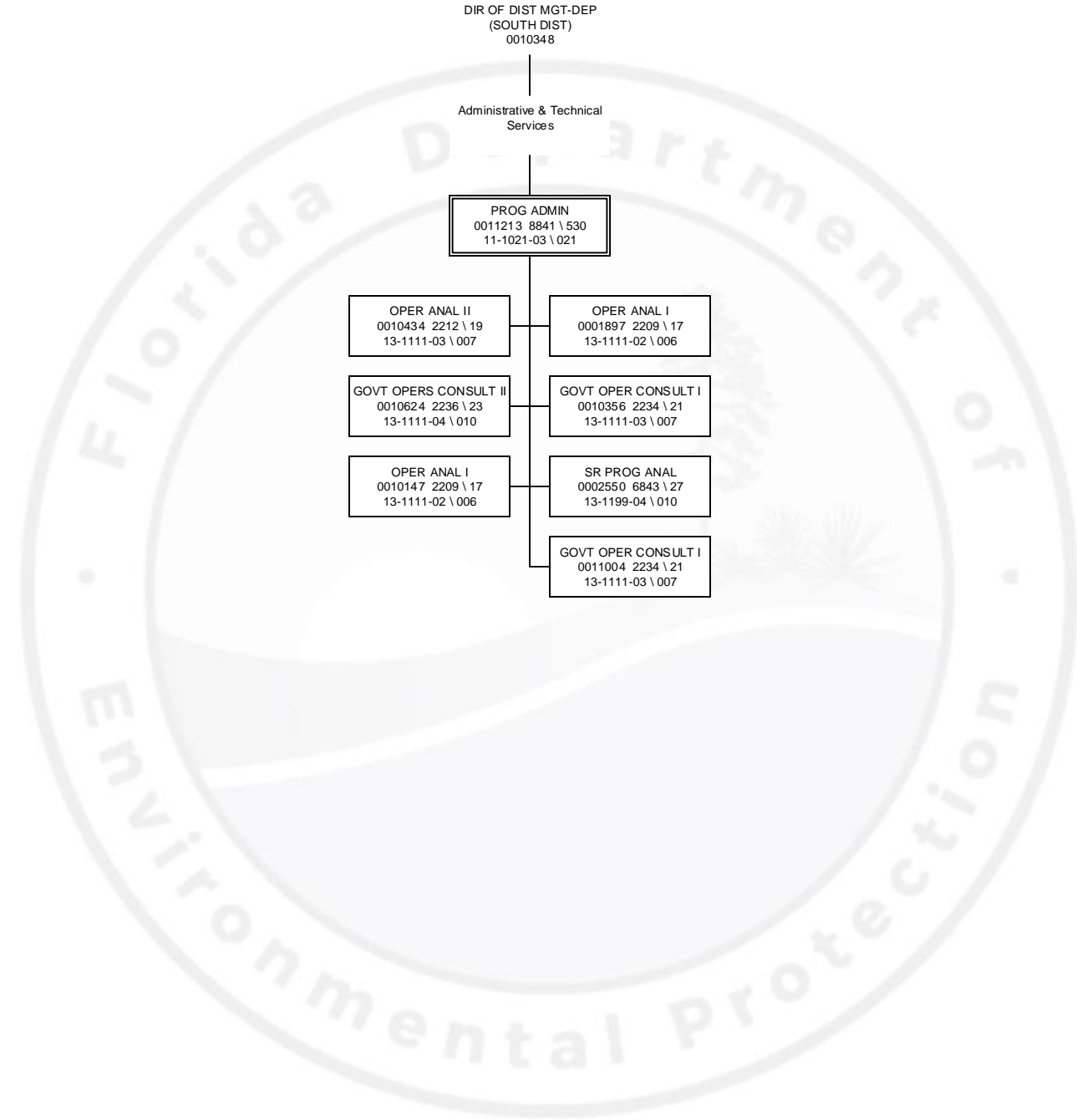












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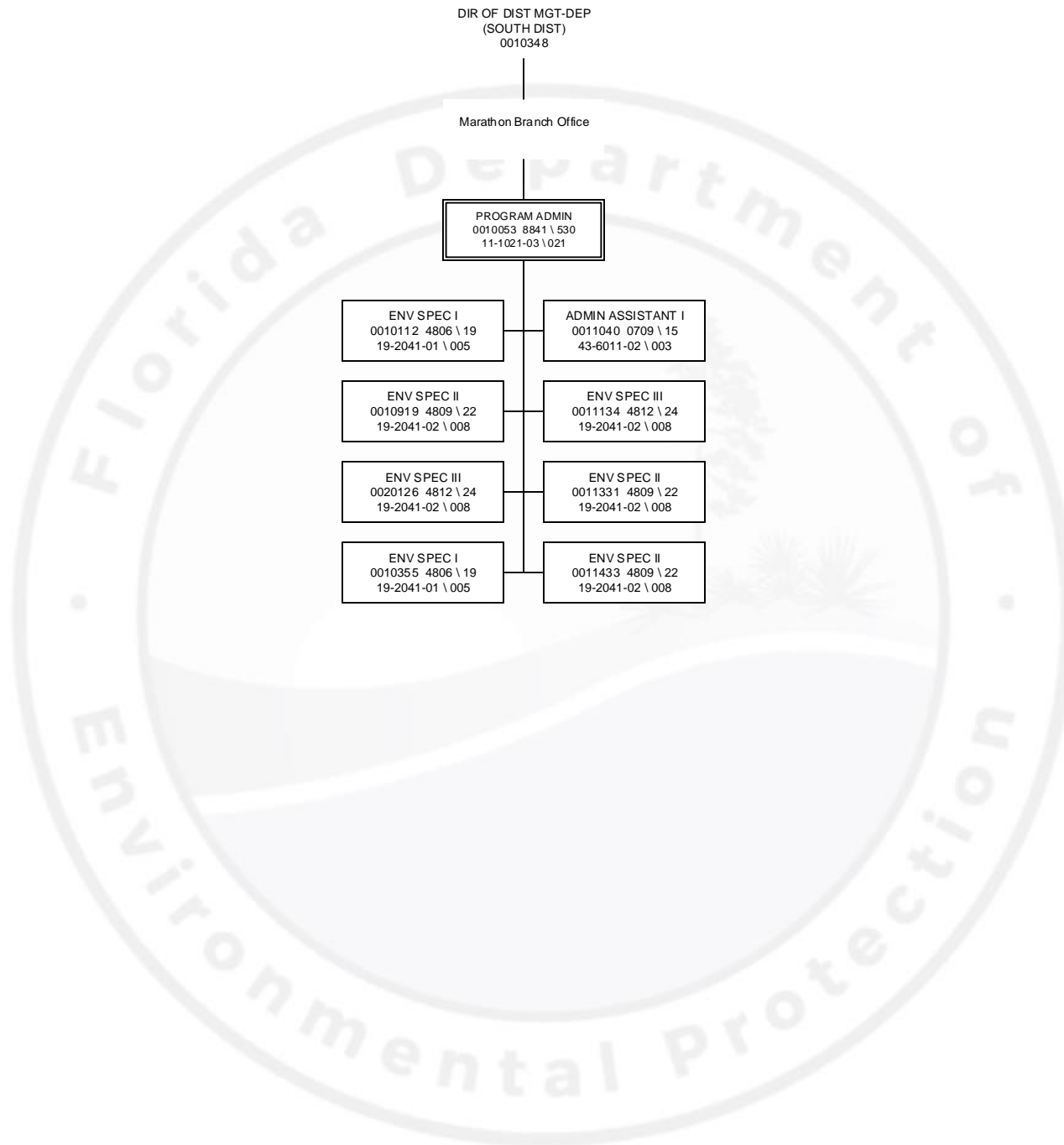
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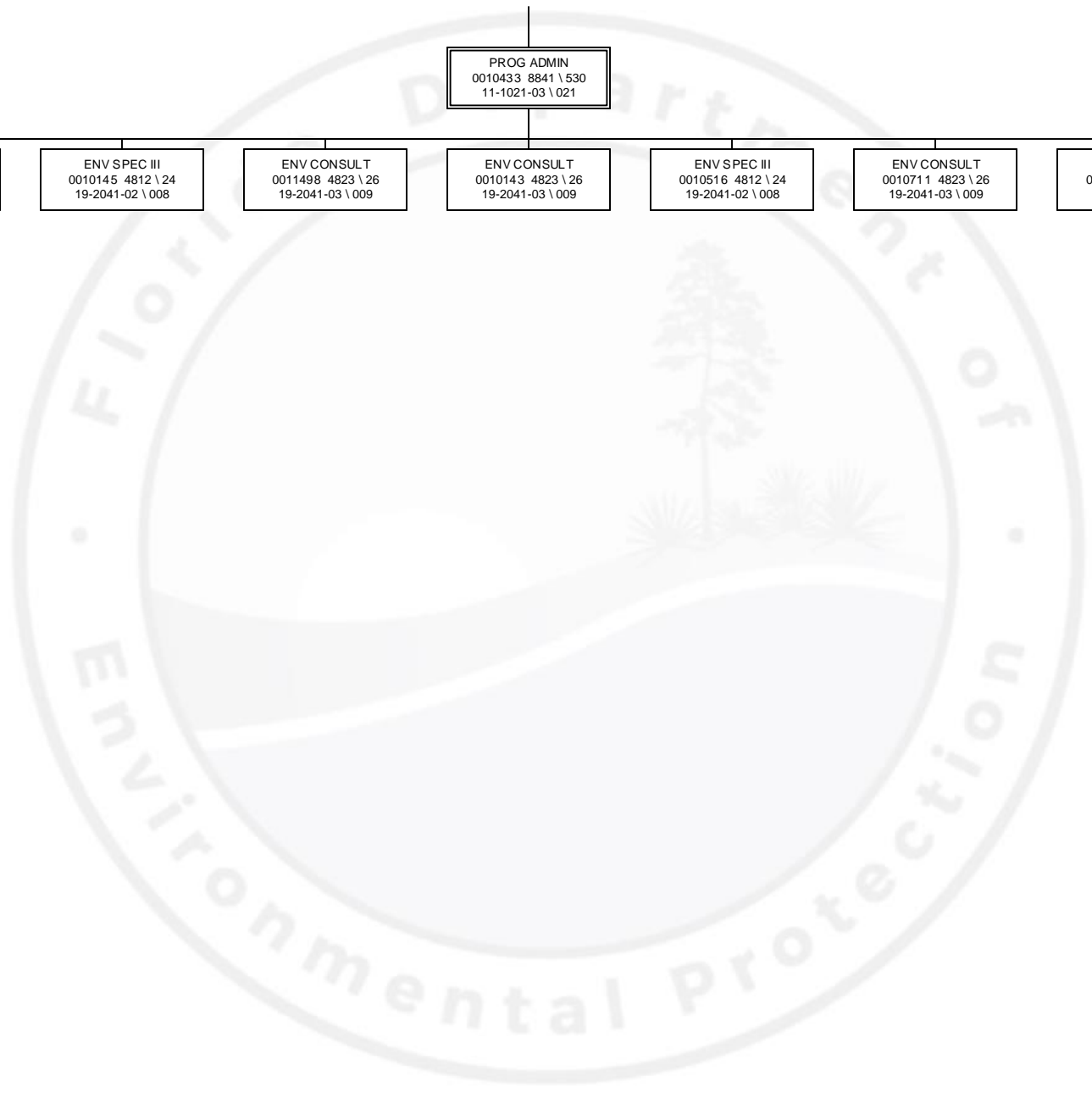
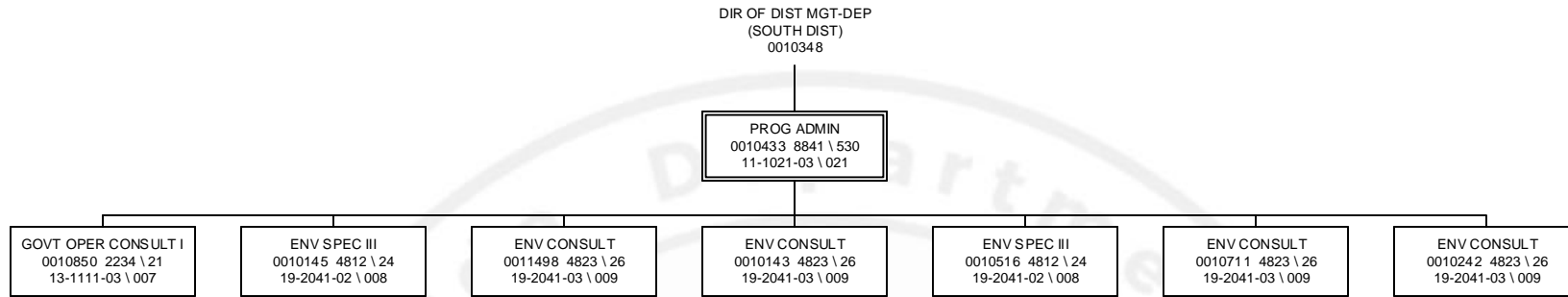
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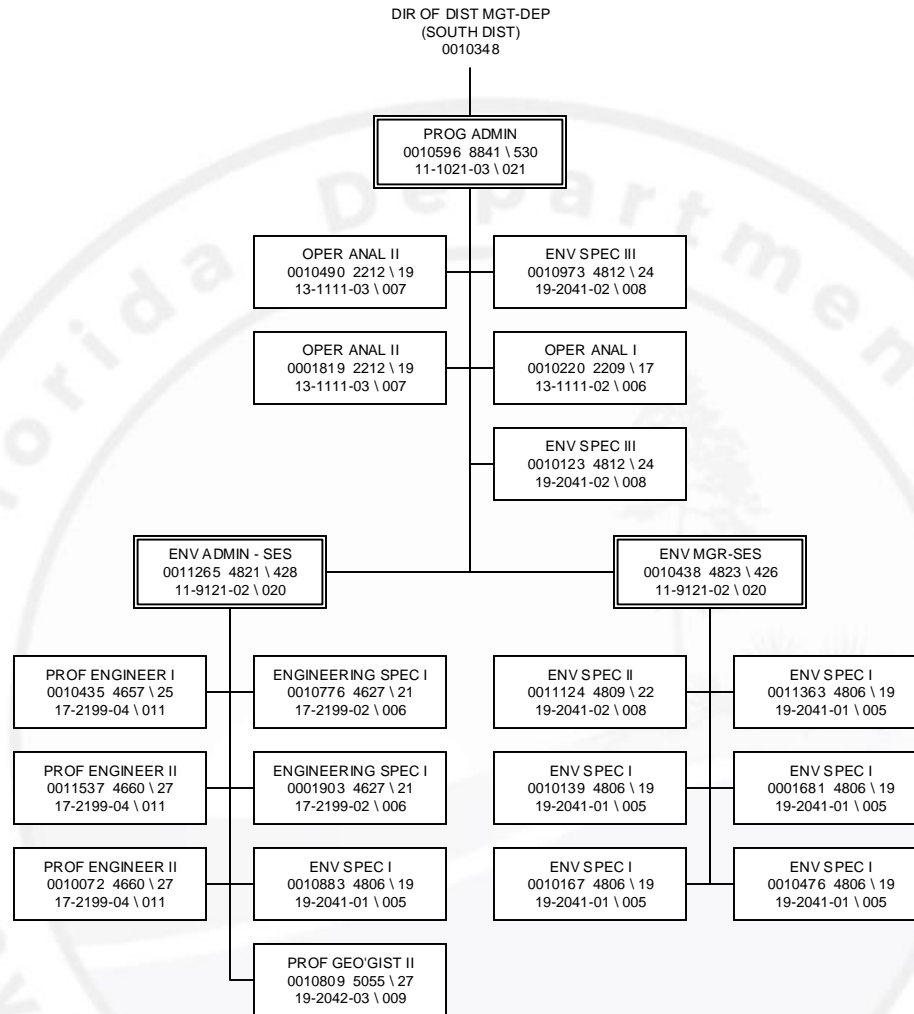
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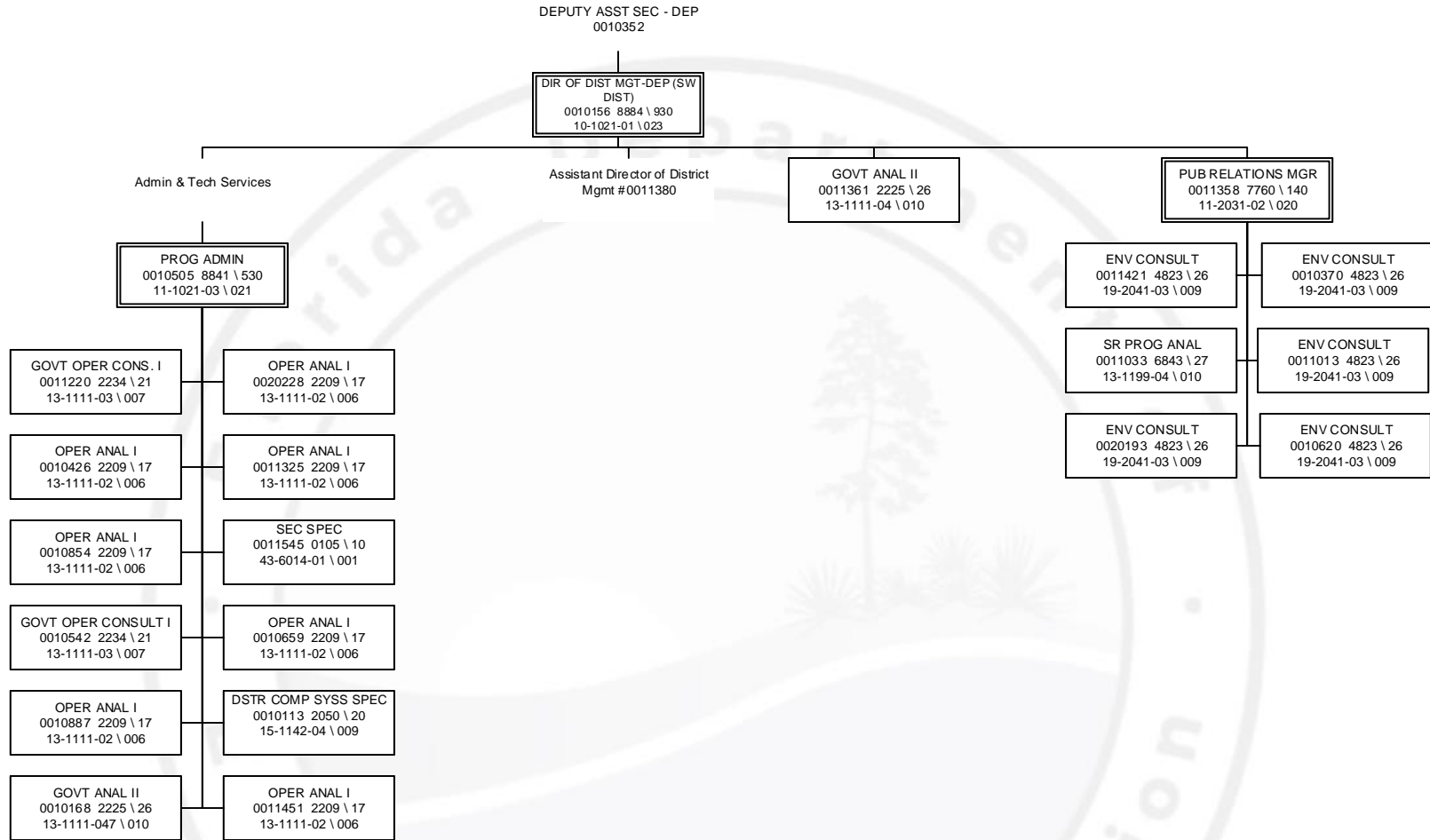
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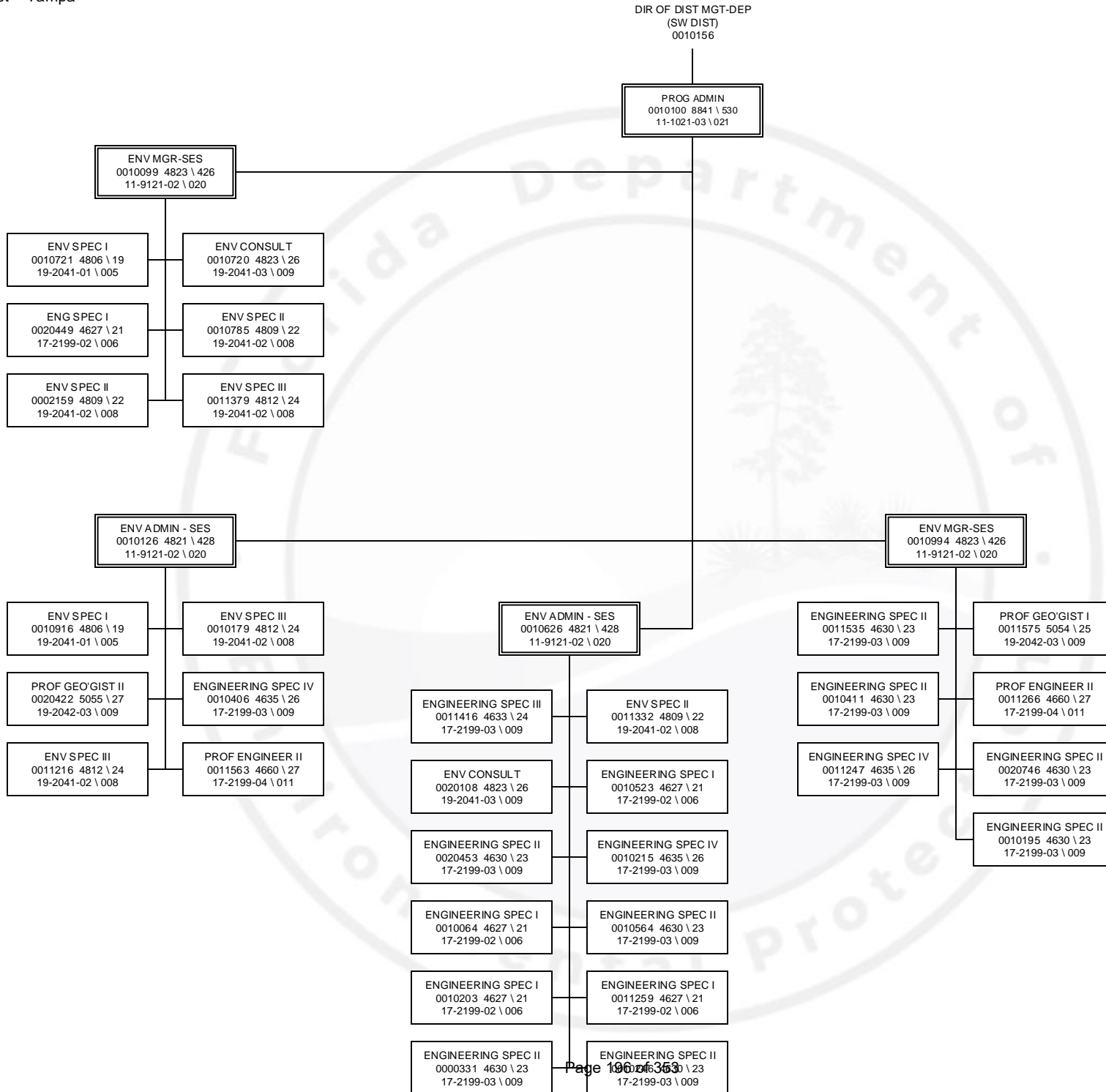
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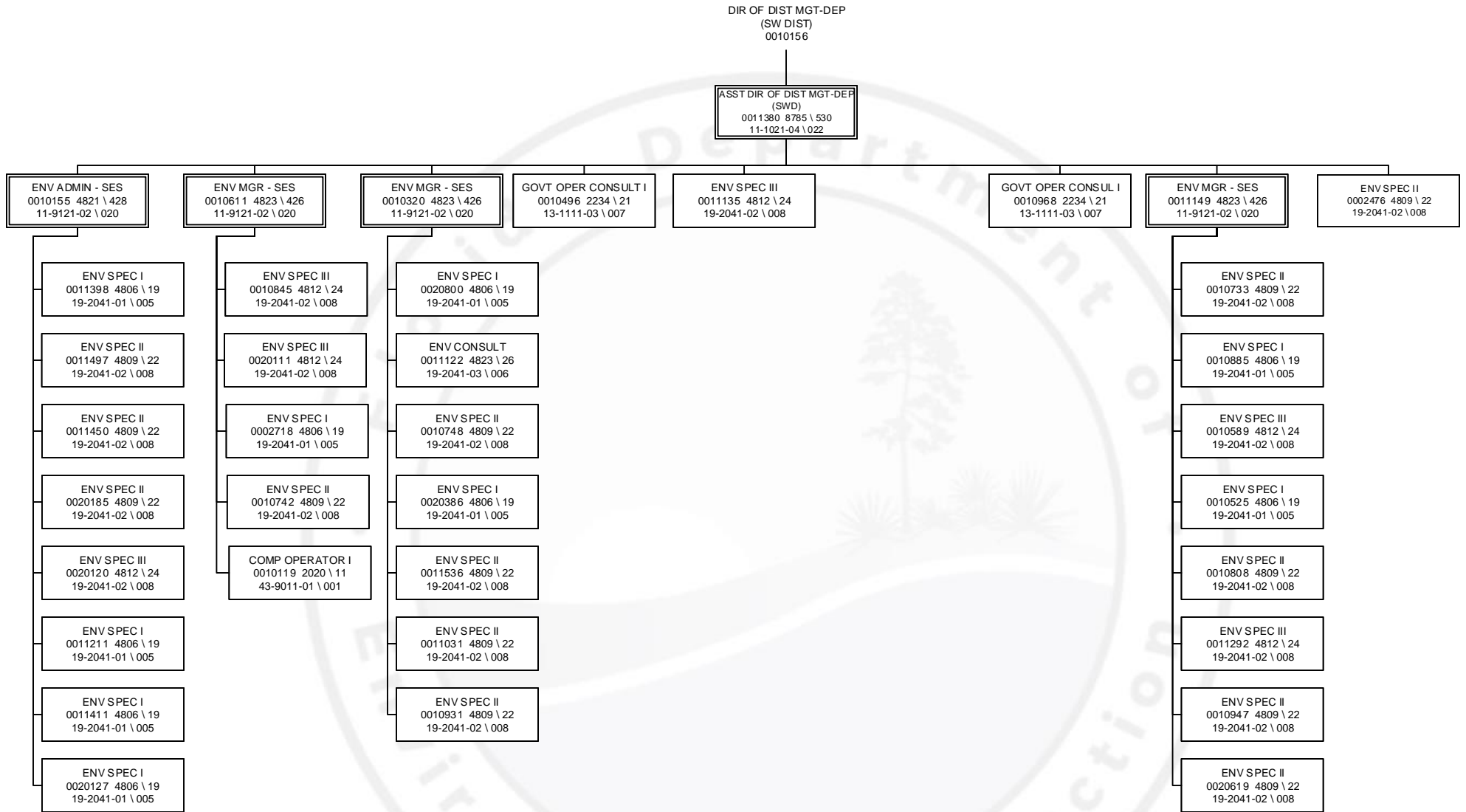












| ENVIRONMENTAL PROTECTION, DEPARTMENT OF | | FISCAL YEAR 2019-20 | | | |
|--|--|---------------------|---------------|------------------------------|---------------|
| SECTION I: BUDGET | | OPERATING | | FIXED CAPITAL OUTLAY | |
| TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT | | 438,122,242 | | 1,388,805,486 | |
| ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.) | | 241,468 | | 77,781,325 | |
| FINAL BUDGET FOR AGENCY | | 438,363,710 | | 1,466,586,811 | |
| SECTION II: ACTIVITIES * MEASURES | | Number of Units | (1) Unit Cost | (2) Expenditures (Allocated) | (3) FCO |
| Executive Direction, Administrative Support and Information Technology (2) | | | | | 750,000 |
| Coordinate Outreach For Conservation Land Management Plans *Number of messages to managers regarding upcoming and past due Conservation Land Management Plans | | 45 | 156,713.27 | 7,052,097 | 25,496,899 |
| Evaluate Conservation Land Management Plans For Statutory Compliance *Number of Conservation Land Management Plans approved for BOT by ARC or administrative process | | 53 | 133,075.49 | 7,053,001 | 25,023,804 |
| Measure Percentage Of Land Use Plans In Compliance *Number of Land Use Plans received and approved | | 53 | 133,075.47 | 7,053,000 | 23,996,730 |
| Measure Percentage Of Land Use Plans Not In Compliance With Statutory Requirements *Number of land use plans unapproved or not recieved per statutory requirements. | | 86 | 81,767.44 | 7,032,000 | 23,996,730 |
| Coordinate And Conduct On-site Land Management Reviews On Sites Exceeding 1,000 Acres *Number of Conservation Land Management Reviews conducted | | 24 | 293,848.04 | 7,052,353 | 25,496,730 |
| 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 | 7,032,000.00 | 7,032,000 | 23,996,730 |
| 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. | | 68 | 103,676.93 | 7,050,031 | 23,996,730 |
| Fund Priority Beach Projects * | | 423 | 2,260.07 | 956,009 | 50,746,640 |
| Execute Priority Water Quality And Drinking Water Improvement Projects *PERCENT OF AGREEMENTS EXECUTED THAT MAINTAIN/IMPROVE WATER QUALITY | | 267 | 28,933.58 | 7,725,267 | 528,815,816 |
| Oversee Responsible Party Cleanups Through Enforcement * | | 804 | 4,963.89 | 3,990,965 | |
| Process Water Resource Permits * | | 24,325 | 2,596.79 | 63,166,990 | 400,250,630 |
| Assure Compliance With Statutory Requirements * | | 15,319 | 1,100.31 | 16,855,619 | |
| Provide Technical Assistance, Public Education And Outreach * | | 49,843 | 32.90 | 1,639,790 | 12,000,000 |
| Fund Priority Public Health And Water Resource Protection And Restoration Projects *Number of projects funded | | 40 | 279,843.53 | 11,193,741 | 26,000,000 |
| Establish Water Quality Criteria And Standards *Number of water quality standards established | | 1 | 4,156,676.00 | 4,156,676 | |
| Monitor, Assess And Prioritize Impaired Surface And Ground Waters * | | 648 | 8,264.60 | 5,355,463 | |
| Develop Total Maximum Daily Load Determinations For Impaired Waters *Number of total maximum daily loads adopted | | 28 | 151,553.29 | 4,243,492 | 3,000,000 |
| Fund Mine Reclamation Projects *Number of mine reclamation projects underway | | 12 | 149,102.50 | 1,789,230 | |
| 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 | | 3,514 | 28.15 | 98,918 | |
| Fund Eligible Alternative Water Supply Projects *Reclaimed water capacity in average millions of gallons per day | | 41 | 8,607.54 | 352,909 | 40,000,000 |
| Manage Government-funded Cleanups Of Hazardous Waste Contaminated Sites *Number of known contaminated sites being cleaned up | | 444 | 6,341.30 | 2,815,538 | 6,100,000 |
| Manage Government-funded Cleanups Of Drycleaning Contaminated Sites *Number of known contaminated sites being cleaned up | | 291 | 2,673.56 | 778,006 | 8,500,000 |
| Manage Government-funded Cleanups Of Petroleum Contaminated Sites *Number of known contaminated sites being cleaned up | | 6,106 | 4,033.40 | 24,627,970 | 116,990,843 |
| Process Solid And Hazardous Waste Permit Applications, Variances, Exemptions, Certifications And Registrations * | | 29,257 | 120.67 | 3,530,513 | |
| Conduct Solid And Hazardous Waste Compliance Assurance * | | 1,290 | 6,561.98 | 8,464,948 | |
| Conduct Petroleum Storage Systems Compliance Assurance * | | 8,711 | 1,191.60 | 10,380,002 | |
| Reduce Waste * Number of local household hazardous waste collection center grants funded | | 5 | 382,739.20 | 1,913,696 | |
| Conduct Site Investigations *Number of site investigations conducted annually | | 474 | 2,012.78 | 954,058 | |
| Conduct Site Technical Reviews *Number of technical reviews conducted annually | | 1,240 | 1,632.91 | 2,024,813 | |
| Fund Waste Management Projects *Number of projects funded | | 33 | 14,238.58 | 469,873 | 9,000,000 |
| Monitor Ambient Air Quality * | | 994 | 8,889.71 | 8,836,372 | |
| Analyze Air Quality And Emissions * Number of emission points reviewed and analyzed | | 4,514 | 245.72 | 1,109,187 | |
| Implement The Federal Clean Air Act *Number of Clean Air Act plans produced | | 2 | 220,979.50 | 441,959 | |
| Review And Approve Air Resource Permits * | | 1,138 | 6,312.04 | 7,183,106 | |
| Air Compliance Assurance * | | 3,328 | 2,373.25 | 7,898,168 | |
| Small Business Assistance * Number of Small Business Assistance Program contacts per year | | 10,133 | 6.85 | 69,400 | 10,000,000 |
| Coordination Of Siting Acts, Other Certifications And Report Reviews *Number of certifications and follow-ups of specified facilities | | 102 | 3,072.96 | 313,442 | |
| Conduct Geologic Research Projects * Number of projects completed | | 423 | 7,531.80 | 3,185,951 | |
| Analyze Biological And Chemical Samples *Number of analyses completed | | 143,288 | 27.90 | 3,997,276 | |
| Interpret Environmental Data * Number of man hours expended | | 23,517 | 7.67 | 180,481 | |
| Resource Management * Number of acres treated with controlled burns and exotic species removal. | | 800,553 | 73.06 | 58,491,197 | 21,902,554 |
| Visitor Services/Recreation * Number of visitors | | 25,474,171 | 2.69 | 68,651,159 | 56,127,751 |
| On-site Emergency Response, Off-site Coordination And Assistance And Cost Recovery *Number of incidents reported | | 2,335 | 612.01 | 1,429,051 | |
| Total Number Of Investigations Conducted *Percent of environmental law investigations to 100,000 Florida population | | 2,401 | 807.67 | 1,939,227 | |
| TOTAL | | | | 390,534,944 | 1,462,188,587 |
| SECTION III: RECONCILIATION TO BUDGET | | | | | |
| PASS THROUGHS | | | | | |
| TRANSFER - STATE AGENCIES | | | | 16,792,855 | |
| AID TO LOCAL GOVERNMENTS | | | | | |
| PAYMENT OF PENSIONS, BENEFITS AND CLAIMS | | | | | |
| OTHER | | | | | |
| REVERSIONS | | | | 31,035,982 | 4,398,223 |
| TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4) | | | | 438,363,781 | 1,466,586,810 |

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 report historical unit costs.
(4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

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

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

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2020 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 2021-2022 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 2021-2022 Estimate/Request Amount | |
|---|---|------|--------------------------------------|----------------------------|
| | | | Long Range Financial Outlook | Legislative Budget Request |
| a | Water and Land Conservation | | 443.9 | 712.6 |
| b | Other Agricultural and Environmental Programs | | 86.2 | 31.87 |
| c | Debt Service | | No New Series | **151.1 |
| 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.

**New bonding for Save Our Everglades (Everglades Restoration) and continued 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 2021 - 2022**
Budget Entity: Land Administration and Management - 37100400

| (1) | (2) | (3) | (4) |
|--------------------------------|--------------------|--------------------|--------------------|
| | ACTUAL | ESTIMATED | REQUEST |
| SECTION I | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 |
| Interest on Debt (A) | 33,175,350 | 28,088,600 | 22,747,100 |
| Principal (B) | 101,735,000 | 106,830,000 | 90,630,000 |
| Repayment of Loans (C) | 0 | 0 | 0 |
| Fiscal Agent or Other Fees (D) | 66,929 | 56,755 | 46,072 |
| Other Debt Service (E) | (472,926) | 0 | 0 |
| Total Debt Service (F) | 134,504,353 | 134,975,355 | 113,423,172 |

Explanation: _____

SECTION II

ISSUE: Florida Forever Revenue Bonds - Series 2011A

| (1) | (2) | (3) | (4) | (5) |
|--------------------------------|---------------|-------------------|-------------------|----------------|
| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | June 30, 2021 | June 30, 2022 |
| 3.00% -5.00% | July 1, 2021 | 127,920,000 | 0 | 0 |
| (6) | | (7) | (8) | (9) |
| | | ACTUAL | ESTIMATED | REQUEST |
| | | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 |
| Interest on Debt (G) | | 971,250 | 498,000 | 0 |
| Principal (H) | | 9,465,000 | 9,960,000 | 0 |
| Fiscal Agent or Other Fees (I) | | 8,366 | 996 | 0 |
| Other (J) | | 0 | 0 | 0 |
| Total Debt Service (K) | | 10,444,616 | 10,458,996 | 0 |

ISSUE: Florida Forever Revenue Bonds - Series 2011B

| (1) | (2) | (3) | (4) | (5) |
|--------------------------------|---------------|-------------------|-------------------|-------------------|
| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | June 30, 2021 | June 30, 2022 |
| 4.00% -5.00% | July 1, 2022 | 164,010,000 | 10,500,000 | 0 |
| (6) | | (7) | (8) | (9) |
| | | ACTUAL | ESTIMATED | REQUEST |
| | | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 |
| Interest on Debt (G) | | 2,531,250 | 1,552,500 | 525,000 |
| Principal (H) | | 19,575,000 | 20,550,000 | 10,500,000 |
| Fiscal Agent or Other Fees (I) | | 8,366 | 3,105 | 1,050 |
| Other (J) | | 0 | 0 | 0 |
| Total Debt Service (K) | | 22,114,616 | 22,105,605 | 11,026,050 |

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2021 - 2022**
Budget Entity: Land Administration and Management - 37100400

| (1) | (2) | (3) | (4) |
|--------------------------------|----------------|----------------|----------------|
| | ACTUAL | ESTIMATED | REQUEST |
| SECTION I | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 |
| 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, 2021 | June 30, 2022 |
| 4.00%-5.00% | July 1, 2023 | 156,620,000 | 37,500,000 | 19,205,000 |
| (6) | (7) | (8) | (9) | |
| | ACTUAL | ESTIMATED | REQUEST | |
| | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 | |
| Interest on Debt (G) | 3,575,500 | 2,746,000 | 1,875,000 | |
| Principal (H) | 16,590,000 | 17,420,000 | 18,295,000 | |
| Fiscal Agent or Other Fees (I) | 8,366 | 5,492 | 3,750 | |
| Other (J) | 0 | 0 | 0 | |
| Total Debt Service (K) | 20,173,866 | 20,171,492 | 20,173,750 | |

ISSUE: Florida Forever Revenue Bonds - Series 2014A

| (1) | (2) | (3) | (4) | (5) |
|--------------------------------|----------------|----------------|----------------|---------------|
| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | June 30, 2021 | June 30, 2022 |
| 5.00% | July 1, 2026 | 215,515,000 | 104,230,000 | 82,305,000 |
| (6) | (7) | (8) | (9) | |
| | ACTUAL | ESTIMATED | REQUEST | |
| | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 | |
| Interest on Debt (G) | 7,249,500 | 6,255,500 | 5,211,500 | |
| Principal (H) | 19,880,000 | 20,880,000 | 21,925,000 | |
| Fiscal Agent or Other Fees (I) | 8,366 | 12,511 | 10,423 | |
| Other (J) | 0 | 0 | 0 | |
| Total Debt Service (K) | 27,137,866 | 27,148,011 | 27,146,923 | |

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2021 - 2022**
Budget Entity: Land Administration and Management - 37100400

| (1) | (2) | (3) | (4) |
|--------------------------------|----------------|----------------|----------------|
| | ACTUAL | ESTIMATED | REQUEST |
| SECTION I | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 |
| 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, 2021 | June 30, 2022 |
| 5.0% | July 1, 2026 | 78,725,000 | 44,135,000 | 36,150,000 |
| (6) | (7) | (8) | (9) | |
| | ACTUAL | ESTIMATED | REQUEST | |
| | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 | |
| Interest on Debt (G) | 2,949,500 | 2,587,250 | 2,206,750 | |
| Principal (H) | 7,245,000 | 7,610,000 | 7,985,000 | |
| Fiscal Agent or Other Fees (I) | 8,366 | 5,175 | 4,414 | |
| Other (J) | 0 | 0 | 0 | |
| Total Debt Service (K) | 10,202,866 | 10,202,425 | 10,196,164 | |

ISSUE: Florida Forever Revenue Bonds - Series 2016A

| (1) | (2) | (3) | (4) | (5) |
|--------------------------------|-------------------|-------------------|-------------------|---------------|
| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | June 30, 2021 | June 30, 2022 |
| 2.000-5.000% | July 1, 2028 | 159,765,000 | 108,315,000 | 93,805,000 |
| (6) | (7) | (8) | (9) | |
| | ACTUAL | ESTIMATED | REQUEST | |
| | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 | |
| Interest on Debt (G) | 6,475,600 | 5,817,600 | 5,126,850 | |
| Principal (H) | 13,160,000 | 13,815,000 | 14,510,000 | |
| Fiscal Agent or Other Fees (I) | 8,366 | 12,213 | 10,832 | |
| Other (J) | 0 | 0 | 0 | |
| Total Debt Service (K) | 19,643,966 | 19,644,813 | 19,647,682 | |

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2021 - 2022**
Budget Entity: Land Administration and Management - 37100400

| (1) | (2) | (3) | (4) |
|--------------------------------|----------------------|----------------------|----------------------|
| | ACTUAL | ESTIMATED | REQUEST |
| <u>SECTION I</u> | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 |
| 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, 2021 | June 30, 2022 |
| 5.000% | July 1, 2028 | 75,125,000 | 56,290,000 | 49,375,000 |
| (6) | (7) | (8) | (9) | |
| | ACTUAL | ESTIMATED | REQUEST | |
| | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 | |
| Interest on Debt (G) | 3,457,500 | 3,143,750 | 2,814,500 | |
| Principal (H) | 6,275,000 | 6,585,000 | 6,915,000 | |
| Fiscal Agent or Other Fees (I) | 8,366 | 6,288 | 5,629 | |
| Other (J) | 0 | 0 | 0 | |
| Total Debt Service (K) | 9,740,866 | 9,735,038 | 9,735,129 | |

ISSUE: Florida Forever Revenue Bonds - Series 2018A

| (1) | (2) | (3) | (4) | (5) |
|--------------------------------|----------------|----------------|----------------|---------------|
| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | June 30, 2021 | June 30, 2022 |
| 5.000% | July 1, 2029 | 119,305,000 | 99,750,000 | 89,250,000 |
| (6) | (7) | (8) | (9) | |
| | ACTUAL | ESTIMATED | REQUEST | |
| | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 | |
| Interest on Debt (G) | 5,965,250 | 5,488,000 | 4,987,500 | |
| Principal (H) | 9,545,000 | 10,010,000 | 10,500,000 | |
| Fiscal Agent or Other Fees (I) | 8,366 | 10,976 | 9,975 | |
| Other (J) | 0 | 0 | 0 | |
| Total Debt Service (K) | 15,518,616 | 15,508,976 | 15,497,475 | |

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2021- 2022**
Budget Entity: Water Policy & Ecosystem Restoration - 37200100

| (1) | (2) | (3) | (4) |
|----------------------------|-----------------------|-----------------------|-----------------------|
| SECTION I | ACTUAL | ESTIMATED | REQUEST |
| | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 |
| Interest on Debt | (A) 7,767,198 | 7,089,312 | 6,309,563 |
| Principal | (B) 14,070,000 | 15,595,000 | 16,385,000 |
| Repayment of Loans | (C) 0 | 0 | 0 |
| Fiscal Agent or Other Fees | (D) 76,074 | 15,742 | 14,182 |
| Other Debt Service | (E) (63,772) | 0 | 0 |
| Total Debt Service | (F) 21,849,500 | 22,700,054 | 22,708,745 |

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 - Issue Refunded Series 2019B

| (1) | (2) | (3) | (4) | (5) |
|----------------------------|----------------------|-----------------------|-----------------------|-----------------------|
| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | June 30, 2021 | June 30, 2022 |
| 5.00% - 5.16% | July 1, 2027 | 50,000,000 | 0 | 0 |
| (6) | | (7) | (8) | (9) |
| | | ACTUAL | ESTIMATED | REQUEST |
| | | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 |
| Interest on Debt | | (G) 174,981 | 0 | 0 |
| Principal | | (H) | 0 | 0 |
| Fiscal Agent or Other Fees | | (I) 10,867 | 0 | 0 |
| Other | | (J) (9,110) | 0 | 0 |
| Total Debt Service | | (K) 176,738 | 0 | 0 |

ISSUE: Save Our Everglades Restoration Bonds 2007B - Issue Refunded Series 2019B

| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | June 30, 2021 | June 30, 2022 |
|----------------------------|----------------------|-----------------------|-----------------------|-----------------------|
| 5.16% | July 1, 2027 | 50,000,000 | 0 | 0 |
| | | ACTUAL | ESTIMATED | REQUEST |
| | | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 |
| Interest on Debt | | (G) | 0 | 0 |
| Principal | | (H) 174,740 | 0 | 0 |
| Fiscal Agent or Other Fees | | (I) 10,867 | 0 | 0 |
| Other | | (J) (9,110) | 0 | 0 |
| Total Debt Service | | (K) 176,497 | 0 | 0 |

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2021- 2022**
Budget Entity: Water Policy & Ecosystem Restoration - 37200100

| (1) | (2) | (3) | (4) |
|--------------------------------|-----------------------|-----------------------|-----------------------|
| SECTION I | ACTUAL | ESTIMATED | REQUEST |
| | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 |
| 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: _____

| (1) | (2) | (3) | (4) | (5) |
|--------------------------------|----------------------|--------------------------------|--------------------------------|--------------------------------|
| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | June 30, 2021 | June 30, 2022 |
| (6) | | (7) | (8) | (9) |
| | | ACTUAL | ESTIMATED | REQUEST |
| | | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 |
| Interest on Debt (G) | | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> |
| Principal (H) | | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> |
| Fiscal Agent or Other Fees (I) | | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> |
| Other (J) | | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> |
| Total Debt Service (K) | | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> |

ISSUE: Save Our Everglades Restoration Bonds 2013A

| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | June 30, 2021 | June 30, 2022 |
|--------------------------------|----------------------|--|--|--|
| | | ACTUAL | ESTIMATED | REQUEST |
| | | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 |
| 3.00%-5.00% | July 1, 2032 | 46,445,000 | 31,245,000 | 28,925,000 |
| Interest on Debt (G) | | <input type="text" value="1,396,750"/> | <input type="text" value="1,291,750"/> | <input type="text" value="1,181,500"/> |
| Principal (H) | | <input type="text" value="2,100,000"/> | <input type="text" value="2,205,000"/> | <input type="text" value="2,320,000"/> |
| Fiscal Agent or Other Fees (I) | | <input type="text" value="10,868"/> | <input type="text" value="3,148"/> | <input type="text" value="2,525"/> |
| Other (J) | | <input type="text" value="(9,110)"/> | <input type="text" value="0"/> | <input type="text" value="0"/> |
| Total Debt Service (K) | | <input type="text" value="3,498,508"/> | <input type="text" value="3,499,898"/> | <input type="text" value="3,504,025"/> |

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2021- 2022**
Budget Entity: Water Policy & Ecosystem Restoration - 37200100

| (1) | (2) | (3) | (4) |
|----------------------------|-------------------------------|-----------------------|-----------------------|
| SECTION I | ACTUAL | ESTIMATED | REQUEST |
| | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 |
| 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: | <hr/> <hr/> <hr/> <hr/> <hr/> | | |

SECTION II

ISSUE: Save Our Everglades Restoration Bonds 2015A

| (1) | (2) | (3) | (4) | (5) |
|----------------------------|----------------------|-----------------------|-----------------------|-----------------------|
| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | June 30, 2021 | June 30, 2022 |
| 3.00% - 5.00% | July 1, 2035 | 46,740,000 | 37,125,000 | 35,150,000 |
| (6) | | (7) | (8) | (9) |
| | | ACTUAL | ESTIMATED | REQUEST |
| | | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 |
| Interest on Debt | (G) | 1,639,062 | 1,549,562 | 1,455,563 |
| Principal | (H) | 1,790,000 | 1,880,000 | 1,975,000 |
| Fiscal Agent or Other Fees | (I) | 10,868 | 3,148 | 2,524 |
| Other | (J) | (9,110) | 0 | 0 |
| Total Debt Service | (K) | 3,430,820 | 3,432,710 | 3,433,087 |

ISSUE: Save Our Everglades Restoration Bonds 2017A

| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | June 30, 2021 | June 30, 2022 |
|----------------------------|----------------------|-----------------------|-----------------------|-----------------------|
| 5.00% | July 1, 2025 | 42,465,000 | 23,300,000 | 17,895,000 |
| | | ACTUAL | ESTIMATED | REQUEST |
| | | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 |
| Interest on Debt | (G) | 1,667,500 | 1,422,250 | 1,165,000 |
| Principal | (H) | 4,905,000 | 5,145,000 | 5,405,000 |
| Fiscal Agent or Other Fees | (I) | 10,868 | 3,148 | 2,525 |
| Other | (J) | (9,110) | 0 | 0 |
| Total Debt Service | (K) | 6,574,258 | 6,570,398 | 6,572,525 |

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2021- 2022**
Budget Entity: Water Policy & Ecosystem Restoration - 37200100

| (1) | (2) | (3) | (4) |
|----------------------------|--------------------------|----------------------|----------------------|
| | ACTUAL | ESTIMATED | REQUEST |
| SECTION I | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 |
| Interest on Debt | (A) <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Principal | (B) <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Repayment of Loans | (C) <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Fiscal Agent or Other Fees | (D) <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Other Debt Service | (E) <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Total Debt Service | (F) <input type="text"/> | <input type="text"/> | <input type="text"/> |

Explanation: _____

SECTION II

ISSUE: Save Our Everglades Restoration Bonds 2019A (Series 2010B Refunded)

| (1) | (2) | (3) | (4) | (5) |
|----------------------------|---------------|----------------|----------------|----------------|
| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | June 30, 2021 | June 30, 2022 |
| 5.00% | July 1, 2029 | 19,570,000 | 16,380,000 | 14,665,000 |
| (6) | | (7) | (8) | (9) |
| | | ACTUAL | ESTIMATED | REQUEST |
| | | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 |
| Interest on Debt | (G) | 978,500 | 900,750 | 819,000 |
| Principal | (H) | 1,555,000 | 1,635,000 | 1,715,000 |
| Fiscal Agent or Other Fees | (I) | 10,868 | 3,149 | 2,525 |
| Other | (J) | (9,111) | 0 | 0 |
| Total Debt Service | (K) | 2,544,368 | 2,538,899 | 2,536,525 |

ISSUE: Save Our Everglades Restoration Bonds 2019B (Series 2007A- 2007B Refunded)

| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | June 30, 2021 | June 30, 2022 |
|----------------------------|---------------|----------------|----------------|----------------|
| 5.00% | July 1, 2027 | 42,220,000 | 33,770,000 | 28,800,000 |
| | | ACTUAL | ESTIMATED | REQUEST |
| | | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 |
| Interest on Debt | (G) | 1,735,664 | 1,925,000 | 1,688,500 |
| Principal | (H) | 3,720,000 | 4,730,000 | 4,970,000 |
| Fiscal Agent or Other Fees | (I) | 10,868 | 3,149 | 2,525 |
| Other | (J) | (9,111) | 0 | 0 |
| Total Debt Service | (K) | 5,457,421 | 6,658,149 | 6,661,025 |

SCHEDULE VI: DETAIL OF DEBT SERVICE

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

Budget Period 2021 - 2022

| (1) | (2) | (3) | (4) |
|--------------------------------|----------------------------------|-------------------------------------|-----------------------------------|
| SECTION I | ACTUAL FY 2019 - 2020 | ESTIMATED FY 2020 - 2021 | REQUEST FY 2021 - 2022 |
| Interest on Debt (A) | 830,725 | 1,078,750 | 828,500 |
| Principal (B) | 3,245,000 | 5,005,000 | 5,255,000 |
| Repayment of Loans (C) | 0 | 0 | 0 |
| Fiscal Agent or Other Fees (D) | 2,975 | 2,158 | 1,657 |
| Other Debt Service (E) | 2,912,143 | 3,240,245 | 0 |
| Total Debt Service (F) | 6,990,843 | 9,326,153 | 6,085,157 |

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

Inland Protection Financing Corporation Revenue Bonds 2010B (Transferred to Refunding Bonds, Series 2019A)

| (1) | (2) | (3) | (4) | (5) |
|--------------------------------|----------------------------------|-------------------------------------|-----------------------------------|----------------------|
| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | June 30, 2020 | June 30, 2021 |
| 4.260% - 5.400% | October 31, 2019 | 60,615,000 | 0 | 0 |
| (6) | (7) | (8) | (9) | |
| | ACTUAL FY 2019 - 2020 | ESTIMATED FY 2020 - 2021 | REQUEST FY 2021 - 2022 | |
| Interest on Debt (G) | 0 | 0 | 0 | |
| Principal (H) | 0 | 0 | 0 | |
| Fiscal Agent or Other Fees (I) | 1,487 | 0 | 0 | |
| Other (J) | 2,912,143 | 3,240,245 | 0 | |
| Total Debt Service (K) | 2,913,630 | 3,240,245 | 0 | |

Inland Protection Financing Corporation Revenue Bonds Refunding Bonds, Series 2019A

| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | June 30, 2020 | June 30, 2021 |
|--------------------------------|----------------------------------|-------------------------------------|-----------------------------------|----------------------|
| 5.00% | July 1, 2024 | 24,820,000 | 21,575,000 | 21,575,000 |
| | ACTUAL FY 2019 - 2020 | ESTIMATED FY 2020 - 2021 | REQUEST FY 2021 - 2022 | |
| Interest on Debt (G) | 830,725 | 1,078,750 | 828,500 | |
| Principal (H) | 3,245,000 | 5,005,000 | 5,255,000 | |
| Fiscal Agent or Other Fees (I) | 1,488 | 2,158 | 1,657 | |
| Other (J) | 0 | 0 | 0 | |
| Total Debt Service (K) | 4,077,213 | 6,085,908 | 6,085,157 | |

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2021 - 2022

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-1718DEP-005 | 8/2/2018 | Division of Waste Management | <p>FINDING #1</p> <p>Contract GC726 (Contract) with Ecology and Environment, Inc., (Contractor) was procured under the authority of Section 287.055 , Florida Statutes (F.S.), through Solicitation 2009017C. According to Section 287.055(4)(a), F.S., <i>for each proposed project, the agency shall evaluate current statements of qualifications and performance data on file with the agency, together with those that may be submitted by other firms regarding the proposed project, and shall conduct discussions with, and may require presentations by, no fewer than three firms regarding their qualifications, approach to the project, and ability to furnish the required services.</i> Under the solicitation, the Department received responses and statements of qualifications from two firms and awarded contracts to both. Section 287.055(5)(a), F.S., states, <i>the agency shall negotiate a contract with the most qualified firm for professional services at compensation which the agency determines is fair, competitive, and reasonable. In making such determination, the agency shall conduct a detailed analysis of the cost of the professional services required in addition to considering their scope and complexity.</i> Based on information obtained from the Division, a detailed cost analysis was not conducted for the award of this Contract. According to paragraph 8.B.2., of the Contract, <i>All multipliers used (i.e. fringe benefits, overhead, and/or general administrative rates) shall be supported by audit. If the Department determines that multipliers charged by the Contractor exceed the rates supported by audit, the Contractor shall be required to reimburse such funds to the Department within thirty (30) days of written notification.</i> The Contractor did not provide an audit of these rates or access to financial information for the purposes of our audit. Paragraph 8.D., of the Contract states, <i>all rates contained herein shall be subject to renegotiation on the anniversary date of the Contract each year of the Contract.</i> Per correspondence with the Contractor, there has been no adjustment in contracted rates since the Contract was executed. Based on our review, the Contract was not awarded in compliance with requirements under Section 287.055, F.S., and the agreed-upon multipliers have not been supported by audit as required under the Contract. As a result, the Division has no assurance or support that compensation under the Contract is fair, competitive, or reasonable.</p> <p>RECOMMENDATION</p> <p>We recommended the Division renegotiate rates under the Contract. This negotiation should incorporate review of the Contractor's multipliers which are supported by audit as required under the Contract, as well as a detailed cost analysis to support any adjustment. Based on this cost analysis, if the Division determines that multipliers charged by the Contractor exceed the rates supported by audit, we recommended the Division request reimbursement for the amounts in excess as required under the Contract.</p> | (1) The Department is not pursuing audits of the Contractor's multipliers. This support would be necessary to for a detailed cost analysis. We confirmed with the Department Deputy Secretary that management accepted the risk of not requiring audit support for agreed-upon multipliers. | |
| A-1718DEP-005 | 8/2/2018 | Division of Waste Management | <p>FINDING #2</p> <p>The Contractor is tasked on the basis of a combination of fee schedule/fixed price/cost reimbursement plus fixed fee as outlined in each Task Assignment. Successful completion of required activities specified in the Task Assignment Scope of Services and Performance Criteria are not directly tied to these costs. According to the TA001GG Performance Criteria, tracking the performance of mission critical topics performed by the Contractor will be on a monthly basis. This information will be used to assess the effectiveness of their work processes, review times for technical reports, work order or task assignment generation, and processing of invoices. During fiscal year 2016-2017, the Contract Manager notified the Contractor that the monthly invoice review timeframe had been temporarily suspended due to needed corrections each month. Areas identified included inconsistencies in reported information, illegible information, incorrect travel vouchers, missing deliverables from the tracking spreadsheet, and timesheet errors. Once the noted errors were corrected, invoices were approved for payment. The majority of the Petroleum Restoration Program (PRP) sites eligible for Low Scored Site Initiative (LSSI) are assigned to either the Contractor or the other contracted team. Management of these sites is described in the Scope of Services. However, there are no performance metrics to assess the Contractor's effective oversight of work in adherence to LSSI statutory requirements. In contrast to the Division's current local program contracts, there are no performance incentives tied to efficient site management. Financial consequences contained in the Performance Criteria only apply to PRP required document turnaround timeframes. In addition, there are no required performance standards or metrics related to the technical support functions for which staff have been increasingly added.</p> <p>RECOMMENDATION</p> <p>We recommended the Division revise the Scope of Services and Performance Criteria. This revision should incorporate performance metrics, incentives, and retainage specific to the Contractor's expectations to promote accountability for efficient site cleanup and effective performance in all areas of the Contractor's responsibility.</p> | (2) The Division drafted a new Contract and Scope of Work, adding incentives and updated performance metrics and retainage specific to the Scope of Work required under the Contract. The new Task Assignment includes performance metrics, incentives and retainage specific to the Contractor's expectations to promote accountability for efficient site cleanup and effective performance in all areas of the Contractor's responsibility. | |

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| A-1718DEP-005 | 8/2/2018 | Division of Waste Management | <p>FINDING #3 Contract staff have been added to supplement other PRP teams and provide technical support. Change order TA001GG-3 provided funds for an additional full-time Environmental Specialist II to assist the PRP with task assignment reviews, change order reviews, and metrics. This staff member, as well as other staff under the Contract are responsible for the review of local program contract invoices and deliverables. The Contractor and contracted local programs provide PRP the same site management support services. Tasking Contract staff duties associated with the management oversight of local program contracts creates a potential conflict, or the appearance thereof, that could impact PRP's objective management of the local program contracts. Additionally, a portion of staff working under the Contract are located in the Contractor's Offices in West Palm Beach. The Division also has a local program contract that provides site management services in the area. In general, the cost for site management staff provided under the Contract exceeds the cost of staff provided under the Division's local program contracts.</p> <p>RECOMMENDATION We recommended the Division review Contract staff activities and take steps to ensure PRP does not engage these staff in a management oversight capacity of contracts which share competing interests. The Division should also review workloads to determine whether the level of Contract staff is necessary to meet the current needs of PRP. Based on this analysis, the Division should seek to meet resource needs in the most cost effective manner.</p> | <p>(3) The Division reviews the workloads of Team 5, Team 6 and local Programs to ensure the Division is meeting resource needs in the most cost-effective manner. PRP first assigns sites to local programs that are within their contractual jurisdiction (excepting LSSI sites). Once a local program is at full time employee (FTE) capacity a site may be assigned to Team 6. Many local programs have recently indicated that they are unable to add additional FTEs, are at capacity, or are requesting assistance from the PRP with current work assignments. Per a report generated in July 2019, local program Site Managers manage an average of 31 sites. Team 5 and 6 manage an average of 27 sites. Disparity in assignment can be attributed to:</p> <p>1) A portion of local program sites are non-program which involves technical management only and does not include fiscal or contract management. 2) The private teams have other duties in addition to site management a) Review of Limited Contamination Assessment Reports for Advanced Cleanup applications b) Site Rehabilitation Funding Allocation technical reviews c) Assist with updating guidance such as LSSI guidance d) Assist with equipment divestiture</p> | |
| A-1718DEP-005 | 8/2/2018 | Division of Waste Management | <p>FINDING #4 According to Attachment C of the Contract, the Contractor shall be responsible for ongoing training of their personnel in regard to State law, DEP rules and guidance and preapproval Program Standard Operating Procedures. Change order TA001GG-4 provided reallocation of funds budgeted for travel in February to March for staff training. Under TA001GG, budgeted travel is designated for site visits and project coordination. There was no other documented support for the use of travel funds for training as an exception to the Contract.</p> <p>RECOMMENDATION We recommended the Division discontinue funding and the issuance of change orders which allow task assignment funds to be used for activities that are the Contractor's responsibility under the Contract.</p> | <p>(4) The Division agreed with the recommendation and has discontinued funding any travel change orders or other change orders for activities that are the Contractor's responsibility under the Contract.</p> | |
| A-1718DEP-005 | 8/2/2018 | Division of Waste Management | <p>FINDING #5 The Contract specifies minimum qualifications for classifications of staff in Attachment D, Rate Schedule of the Contract. The Contractor provided qualification documentation for 51 employees working under TA001GG. Of the 51 employee qualification documents reviewed, five did not provide information sufficient to demonstrate the employee met the position's required minimum qualifications.</p> <p>RECOMMENDATION We recommended the Division review the documented qualifications of current staff funded under the Contract to ensure staff serving in funded positions meet the required minimum qualifications. For the staff in which the Contractor can not provide qualification documentation that meets the Contract's required minimums, the Division should take appropriate steps to ensure the Contractor provides staff with documented qualifications that meet the position minimum requirements.</p> | <p>(5) The Division agreed with the recommendation and obtained additional information from the Contractor confirming that staff currently meet the education and experience requirements of the Contract or are no longer employed.</p> | |
| A-1718DEP-008 | 8/7/2018 | Division of Waste Management | <p>FINDING #1 Contract GC725 (Contract) with Northstar Consulting Group, Inc., (Contractor) was procured under the authority of Section 287.055 F.S., through Solicitation 2009017C. According to Section 287.055(4)(a), F.S., <i>for each proposed project, the agency shall evaluate current statements of qualifications and performance data on file with the agency, together with those that may be submitted by other firms regarding the proposed project, and shall conduct discussions with, and may require presentations by, no fewer than three firms regarding their qualifications, approach to the project, and ability to furnish the required services.</i> Under the solicitation, the Department received responses and statements of qualifications from two firms, and awarded contracts to both. Section 287.055(5)(a), F.S., states, <i>the agency shall negotiate a contract with the most qualified firm for professional services at compensation which the agency determines is fair, competitive, and reasonable. In making such determination, the agency shall conduct a detailed analysis of the cost of the professional services required in addition to considering their scope and complexity.</i> Based on information obtained from the Division, a detailed cost analysis was not conducted for the award of this Contract. According to paragraph 8.B.2., of the Contract, <i>all multipliers used (i.e. fringe benefits, overhead, and/or general administrative rates) shall be supported by audit. If the Department determines that multipliers charged by the Contractor exceed the rates supported by audit, the Contractor shall be required to reimburse such funds to the Department within thirty (30) days of written notification.</i> The Contractor did not provide an audit of these rates or access to financial information for the purpose of our audit. Paragraph 8.D., of the Contract states, <i>all rates contained herein shall be subject to renegotiation on the anniversary date of the Contract each year of the Contract.</i> Per correspondence with the Contractor, there has been no adjustment in contracted rates since the Contract was executed. Based on our review, the Contract was not awarded in compliance with requirements under Section 287.055, F.S., and the agreed-upon multipliers have not been supported by audit as required under the Contract. As a result, the Division has no assurance or support that compensation under the Contract is fair, competitive, or reasonable.</p> <p>RECOMMENDATION We recommended the Division conduct a detailed cost analysis of all multipliers in accordance with Section 287.055, F.S., as a basis for determining whether the compensation under the Contract is fair, competitive, and reasonable, and as a basis for adjusting the multipliers for the final two years of the Contract. We also recommended the Division obtain audits of the multipliers from the Contractor. If the Division determines that multipliers charged by the Contractor exceed the rates supported by audit, we recommended that the Division request reimbursement for the amounts in excess as required under the Contract.</p> | <p>(1) The Department is not pursuing audits of the Contractor's multipliers. This support would be necessary to for a detailed cost analysis. We confirmed with the Department Deputy Secretary that management accepted the risk of not requiring audit support for agreed-upon multipliers.</p> | |

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| A-1718DEP-008 | 8/7/2018 | Division of Waste Management | <p>FINDING #2 Under the original Solicitation 2009017C, the Division addressed concerns regarding the appearance of a conflict of interest related to the Petroleum Cleanup Preapproval Program. The Division provided clarification in the solicitation that, the consultant, their parent company, affiliates or subsidiaries are prohibited from being involved in any state funded petroleum cleanup work, including preapproval work. The Contractor is currently under a separate contract with Florida Department of Transportation (FDOT) for Contamination Assessment, Remediation, and Environmental Support Services which includes assessment and remediation due to petroleum contamination.</p> <p>RECOMMENDATION We recommended the Division address the Contractor's involvement in state funded petroleum cleanup work under external contracts. Per Solicitation 2009017C, this activity presents the appearance of a conflict of interest and is prohibited under the Contract. As such, the Division should ensure it is discontinued.</p> | (2) The Division agreed with the recommendation; however, the Division subsequently maintained it was not PRP's intent that a Contractor under these contracts be prohibited from holding a contract with FDOT. The Department Deputy Secretary confirmed that management accepted the risk of allowing the Contractor to engage in activities that are prohibited under the Contract. | |
| A-1718DEP-008 | 8/7/2018 | Division of Waste Management | <p>FINDING #3 The Contractor is tasked on the basis of a combination of fee schedule/fixed price/cost reimbursement plus fixed fee as outlined in each Task Assignment. Successful completion of required activities specified in the Task Assignment Scope of Services and Performance Criteria are not directly tied to these costs. According to the TA001AF Performance Criteria, tracking the performance of mission critical topics performed by the Contractor will be on a monthly basis. This information will be used to assess the effectiveness of their work processes, review times for technical reports, work order or task assignment generation, site inspections and processing invoices. During our review, we noted the following circumstances with respect to the Task Assignment Scope of Services and monthly deliverables.</p> <ul style="list-style-type: none"> • Monthly deliverable summaries did not contain activity detail as required in the TA001AF Scope of Services. The required detail was subsequently added to recent monthly deliverables during the course of our audit. • Based on the Contract Manager's quarterly review, the Contractor's average turnaround time for purchase orders exceeded the average for PRP during five of the six quarters reviewed under TA001AF and TA001AG. According to the TA001AF fourth quarter review letter, PRP recommended the Contractor improve the average number of days to issue purchase orders. • From invoices reviewed under TA001AF, the Contract Manager notified the Contractor that the monthly invoice review timeframe had been temporarily suspended due to needed corrections each month. Areas identified included inconsistencies in reported information, incorrect travel vouchers, missing deliverables from the tracking spreadsheet, and timesheet errors. Once the noted errors were corrected, invoices were approved for payment. • While the Contractor had maintained inventory records of the Division's remediation equipment in its internal tracking system, the Contractor had not inventoried equipment via scanners or reconciled the inventory records to ensure inventory matches Department records as required under TA001AG Scope of Services. <p>The majority of PRP sites eligible for LSSI are assigned to either the Contractor or the other contracted team. Management of these sites is described in the Scope of Services. However, there are no performance metrics to assess the Contractor's effective oversight of work in adherence to LSSI statutory requirements. In contrast to the Division's current local Program Contracts, there are no performance incentives tied to efficient site management. Financial consequences contained in the Performance Criteria only apply to PRP required document turnaround timeframes. In addition, there are no required performance standards or metrics related to the administrative, procurement, or technical support functions for which staff have been increasingly added.</p> <p>RECOMMENDATION We recommended the Division revise the Scope of Services and Performance Criteria. This revision should incorporate performance metrics, incentives, and retainage specific to the Contractor's expectations to promote accountability for efficient site cleanup and effective performance in all areas of the Contractor's responsibility.</p> | (3) The Division drafted a new Contract and Scope of Work, adding incentives and updated performance metrics and retainage specific to the Scope of Work required under the Contract. The new Task Assignment includes performance metrics, incentives and retainage specific to the Contractor's expectations to promote accountability for efficient site cleanup and effective performance in all areas of the Contractor's responsibility. | |

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| A-1718DEP-008 | 8/7/2018 | Division of Waste Management | <p>FINDING #4 Since fiscal year (FY) 2012-2013, Contract funding has increased each year. However, site workload documented in the Contractor's end of year monthly deliverable has generally decreased since FY 2015-2016. Of the 49 staff funded under TA001AG, sites are assigned to 33 (67%) per the February 2018 deliverable, for an average of 26 assigned sites per staff. This is lower than the average sites assigned per staff in the contracted local programs. Staff have been added under the Contract to supplement other PRP teams and provide administrative, procurement, and technical support. Under TA001AF, three change orders were issued to add administrative staff, and one was issued to add a Staff Scientist. Based on discussions with PRP management, these additional staff were requested by PRP. Other than the statement included on the change order, there was no documented support or justification for the additional workload. The hourly cost of administrative staff provided under the Contract exceeds rates for administrative staff provided under the Division's Administrative Services Contract. Since FY 2015-2016, a portion of staff working under the Contract have been located in the Contractor's offices in Tampa and Orlando. Several of the Division's local program contracts also provide site management services in these areas. In general, the cost for site management staff provided under the Contract exceeds the cost of staff provided under the Division's local program contracts. According to Attachment C, Scope of Services of the Contract, Contract staff are to be provided on a dedicated full-time basis for the work described in the Task Assignment. The Contractor also holds separate Contracts with external agencies as well as the Department. Under the FDOT Contract, representations made by the Contractor regarding percentages of staff availability included staff also budgeted on a full-time basis under TA001AF and TA001AG. Based on staff qualification documents obtained from the Contractor, one staff member budgeted as full-time indicated that the employee serves as an Assistant Contract Manager for a separate Contract with FDOT and as a Senior Project Geologist for a separate Department Contract. Given the multiple locations from which Contract staff are housed, the Contract Manager has limited oversight of activities represented by Contract staff timesheets. While the actual involvement of Contract staff on other projects is unknown due to differences in Contract structures, the noted activities and duplicative Contracts for site management service areas provide an indication of risk of inefficient or external use of PRP funding.</p> <p>RECOMMENDATION We recommended the Division review the Contract staff activity and workload to determine whether the level of Contract staff is necessary to meet the current needs of PRP. Based on this analysis, the Division should seek to meet resource needs in the most cost-effective manner. We also recommended the Division address the potential use of staff budgeted full-time under the Contract for external projects with the Contractor. If the Contractor uses staff on multiple Contracts, this practice and the level of staff availability for this Contract should be documented and submitted to the Division for review in order to determine an appropriate course of action.</p> | <p>(4) The Division carefully reviews and continues to review the workloads of Team 5, Team 6 and local programs to ensure that the Division is meeting resource needs in the most cost-effective manner. PRP first assigns sites to local Programs that are within their contractual jurisdiction (except for LSSI sites). Once a local program is at FTE capacity, a site may be assigned to Team 5. Many local programs have recently indicated that they are unable to add additional FTEs, are at capacity, or are requesting assistance from PRP with current work assignments. PRP will strive to maintain a balance between the local programs' inability to quickly increase capacity and the private teams' higher costs. In addition, the Division will require any staff that work on multiple Contracts (which will only be allowed under limited exceptions and approved in writing) provide the Division with timesheets in the monthly invoice clearly showing what Contracts staff worked on and the time spent on each Contract. Per a report generated in July 2019, local program Site Managers manage an average of 31 sites. Team 5 and 6 manage an average of 27 sites. Disparity in assignment can be attributed to:</p> <ol style="list-style-type: none"> 1) A portion of local Program sites are non-program which involves technical management only and does not include fiscal or Contract management. 2) The private teams have other duties in addition to site management: <ol style="list-style-type: none"> a) Review of Limited Contamination Assessment Reports for Advanced Cleanup applications b) Site Rehabilitation Funding Allocation technical reviews c) Assist with updating guidance such as LSSI guidance d) Assist with equipment divestiture | |
| A-1718DEP-008 | 8/7/2018 | Division of Waste Management | <p>FINDING #5 According to Attachment C of the Contract, the Contractor shall be responsible for ongoing training of their personnel in regard to State law, DEP rules and guidance and preapproval Program standard operating procedures. Change order TA001AF-5 was issued April 7, 2017, to provide \$6,582.39 in additional funds for mandatory staff training. According to the Contract Manager and PRP staff, the training was not mandatory and no documentation could be provided to support the funding as an exception to the Contract.</p> <p>RECOMMENDATION We recommended the Division discontinue issuing change orders which provide additional funding for activities that are the Contractor's responsibility under the Contract.</p> | <p>(5) The Division agreed with the recommendation and has discontinued funding any travel change orders or other change orders for activities that are the Contractor's responsibility under the Contract.</p> | |
| A-1718DEP-008 | 8/7/2018 | Division of Waste Management | <p>FINDING #6 The Contract specifies minimum qualifications for classifications of staff in Attachment D, Rate Schedule of the Contract. The Contractor provided qualification documentation for 48 of the 51 employees working under TA001AF, as well as qualification documents for an additional three employees currently on staff under TA001AG. Of the 51 employee qualification documents reviewed, 13 did not provide information sufficient to demonstrate the employee met the position's required minimum qualifications.</p> <p>RECOMMENDATION We recommended the Division review the documented qualifications of current staff funded under the Contract to ensure staff serving in funded positions meet the required minimum qualifications. For the staff in which the Contractor can not provide qualification documentation that meets the Contract's required minimums, the Division should take appropriate steps to ensure the Contractor provides staff with documented qualifications that meet the position minimum requirements.</p> | <p>(6) The Division agreed with the recommendation and obtained from the Contractor additional information confirming the staff currently meet the education and experience requirements of the Contract or are no longer employed.</p> | |
| A-1718DEP-012 | 11/2/2018 | Division of Recreation and Parks | <p>FINDING #1 According to the Division's Operations Manual, if daily receipts exceed \$2,000, a night bank deposit is mandatory when security and employee safety can be assured. We compared reported daily cash receipts to the bank deposit dates. Of the 61 days in the sampled months, 12 deposits were not made timely as required. According to Hillsborough River State Park (Park) staff, delays were due in part to limited availability of management and staff to make deposits consistently.</p> <p>RECOMMENDATION We recommended the Division work with Park staff to ensure bank deposits are made timely, as required in the Operations Manual.</p> | <p>(1) The Division agreed with the recommendation. Park management implemented an increase in the frequency of bank deposits and is requiring bank deposits every Monday, Wednesday and Sunday, or as needed (more than \$1,500 per shift on a single day).</p> | |
| A-1718DEP-012 | 11/2/2018 | Division of Recreation and Parks | <p>FINDING #2 Under the Division's Firearm Use Standard, Park employees using firearms are required to complete range and classroom training and obtain approval for firearm use from the District Bureau Chief. Employees must requalify on the range every two years. Although the Park maintained documentation of the District Director's approval for the employees' firearm use, which included employees' certification that training requirements were met, the Park had not maintained documentation of the referenced training. Based on discussions with the Park Manager, the required training had been completed, but the training records had not been maintained.</p> <p>RECOMMENDATION We recommended the Division work with Park management to ensure that documentation of required firearms training is maintained on file for each Park employee that is authorized to use firearms by the District.</p> | <p>(2) The Division agreed with the recommendation. Park management ensured staff on the firearm approval list have qualified and required training documentation is recorded properly.</p> | |

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| A-1718DEP-032 | 1/28/2019 | 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, Florida Administrative Code (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. If less than two quotes are received, a statement must be provided as to why additional quotes were not received. For one purchase exceeding \$2,500, Myakka River State Park (Park) issued a solicitation for quotes through My Florida Market Place to multiple vendors, but only received a quote from one. The Purchase Order was awarded to the vendor for which the quote was received. The Department Procurement Guide states, <i>if the minimum quotes cannot be obtained, an Emergency/Single Source/Contract Exception Procurement Form DEP 55-201 signed up through the Bureau Chief must be submitted with the Purchase Requisition</i>. Form DEP 55-201 was submitted by the Park and approved by the District documenting justification for the purchase of a utility vehicle outside of the Department of Management Services state term contract. However, the Park did not provide justification as to why the vendor was the only source available for the vehicle purchased or the reason that additional quotes were not received.</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 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 Park should document justification as to why the vendor was the only source available for the vehicle purchased or the reason that additional quotes were not received.</p> | The Division agreed with the recommendation and will ensure the Park and District document efforts to obtain more than one quote on any purchase of \$2,500 or more and will provide a statement of justification in the event the Park is unable to obtain more than one quote. | |
| A-1819DEP-005 | 10/31/2019 | Division of Recreation and Parks | <p>FINDING #1</p> <p>According to Chapter 60A-1.002, F.A.C., purchases which meet or exceed \$2,500 require two written quotes. If less than two quotes are received, agencies must provide justification as to why additional quotes could not be obtained. If commodities or contractual services are available from a single source, the agency must document the conditions and circumstances. During our review of Purchase Orders exceeding \$2,500, two quotes were not obtained for one purchase for tractor repairs. Wakulla Springs State Park (Park) included form DEP 55-201 with the purchase as required for the exception; however, the form did not include justification as to why the vendor was the only source available for the service. The Park has also not obtained two quotes for a Purchase Order for elevator repair but had included form DEP 55-201 for the exception with justification that the Park had a contract with the vendor. The Contract referenced was a Purchase Order for on-going elevator maintenance. The Purchase Order had been approved after the invoice date; however, the DEP 55-201 form did not document justification for use of the vendor as a single source for repairs and did not indicate that the purchase was an after the fact contract exception. An after the fact exception requires documentation of the reason and steps taken to prevent future occurrences. Two P-Card transactions reviewed were for tree service removal to a single vendor. Payment for these services was processed through two separate P-Cards transactions which were made five days apart in June 2018. The expenditures amounts collectively totaled \$4,025.00. Per Chapter 60A-1.002(5), F.A.C., <i>When determining the amount or amounts of purchases for the purpose of applying the threshold categories, [established under Chapter 60A-1.002(2)-(4)] agencies shall follow the definitions and classes and groups of commodities for contractual services established by the Department. A purchasing office shall not divide its purchases or its purchasing operations to circumvent these requirements</i>. Per Section 1.4 of the Department's P-Card training, <i>the Department had set a \$2,499.99 limit for all purchases with a P-Card</i>. According to the Department's P-Card training, <i>a cardholder may not split transactions to stay within their limits</i>.</p> <p>RECOMMENDATION</p> <p>We recommended the Division ensure that Park procurement practices comply with Chapter 60A-1.002(5), F.A.C. and Department P-Card training. To promote cost-effective use of resources, the Division should ensure that purchases for Park projects are procured in a competitive manner consistent with the project's expected cost.</p> | (1) The Division agreed with the recommendation. The Division ensured that Park procurement practices complied with Chapter 60A-1.002(5), F.A.C. and Department P-Card training. To promote cost-effective use of resources, the Division ensured that purchases for Park projects were procured in a competitive manner consistent with the project's expected cost. A sample of expenditures that occurred after the audit that exceed \$2,500 were reviewed. It was verified that two quotes were obtained for each. Single source documentation was also obtained. | |
| A-1819DEP-005 | 10/31/2019 | Division of Recreation and Parks | <p>FINDING #2</p> <p>Based on our review of estimated attendance during the sampled months, reported estimates were not always supported by visitor counts recorded on Honor Envelope Documentation Reports. In addition, the Park's approved Attendance Reporting Plan did not include an estimation calculation method for the Park's Emerald Sink location, which was part of the reported estimated attendance.</p> <p>RECOMMENDATION</p> <p>We recommended that the Division work with the Park to ensure reported estimated counts are calculated and supported consistent with the Park's Attendance Reporting Plan and Operations Manual. Additionally, we recommend the Division work with the District and Park to update the Park's Attendance Reporting Plan to include methodology for estimating attendance at the Emerald Sink location.</p> | (2) The Division agreed with the recommendation. The Division worked with the Park to ensure that visitor estimated counts were calculated and supported consistent with the Park's Attendance Reporting Plan and Operations Manual. As of August 2, 2019, the Park's Attendance Reporting Plan has been updated to include methodology for estimating attendance at the Emerald Sink location. Estimated count documentation was provided and demonstrates the updated plan is being followed and was reported accurately. | |
| A-1819DEP-005 | 10/31/2019 | Division of Recreation and Parks | <p>FINDING #3</p> <p>Chapter 1.8(n) of the Operations Manual requires that each time there is a change in Park Managers, both the outgoing and incoming Managers are required to conduct a property inventory and audit no more than 30 days before departure of the outgoing Manager and within 30 days of arrival of the incoming Manager. We verified that the Park Manager Audit was signed by both the outgoing and incoming Managers on November 16, 2017, and was submitted to the District. However, the property inventory was not conducted.</p> <p>RECOMMENDATION</p> <p>Going forward, we recommended the Division work with the Park and District to ensure property inventories are conducted as required under the Operations Manual when there is a change in the Park Manager position.</p> | (3) The Division agreed with the recommendation. The Division will work with the Park and District to ensure property inventories are conducted as required under the Operations Manual when there is a change in the Park Manager position. Subsequent to the field work the District provided documentation that they are conducting property inventories as required when there is a change in the Park Manager position. It was verified that there have been no changes in Park Managers since documentation was provided. | |

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| A-1819DEP-005 | 10/31/2019 | Division of Recreation and Parks | <p>FINDING #4 Chapter 1.6(d)(1) of the Operations Manual requires that a Volunteer Agreement be completed annually for all regular service volunteers. The Agreement should be completed in VSys. Of the 17 regular service volunteers documented during the audit period, Agreements for ten had not been updated annually consistent with the volunteers' documented service hours. In addition, ten volunteer profiles in VSys did not include the Agreements. According to Chapter 1.5 of the Operations Manual, all regular service volunteers must have searches conducted through the U.S. Department of Justice National Sexual Offender Public Website and Florida Department of Law Enforcement Sexual Offenders and Predators and these searches must be recorded in VSys by electronic documentation maintained in the volunteer's VSys profile. While these searches had been conducted for the regular service volunteers, four were not documented in VSys.</p> <p>RECOMMENDATION We recommended the Division work with the Park to ensure that all Volunteer Agreements are completed annually and volunteer profiles in VSys contain documentation as required in the Operations Manual.</p> | (4) The Division agreed with the recommendation. The Division worked with the Park to ensure that all Volunteer Agreements were completed annually and volunteer profiles in VSys contain documentation as required in the Operations Manual. Of the 17 regular service volunteers documented during the original audit period one is no longer listed as a volunteer and four did not have current Volunteer Agreements in VSys. However, the Volunteer Agreements for those four were active during the period in which the volunteers recorded service hours and did not record service hours past the expiration date of the Volunteer Agreement. | |
| A-1819DEP-006 | 6/21/2019 | Division of Recreation and Parks | <p>FINDING #1 Per the Florida State Parks and Coastal Aquatic Managed Areas Revenue Collection Procedures (Revenue Procedures), deposit slips should be initialed by the staff preparing the slip as well as a second staff for verification of the deposit amount. Of the 69 deposits reviewed, 10 were not initialed by two staff as required. According to discussions with Silver Springs State Park (Park) management, this was due to clerical oversight. According to the Division's Operations Manual, if daily receipts exceed \$2,000, a night bank deposit is required. For the two sampled months, deposits totaled \$184,476.06. Of the 60 days during the months sampled, documented revenue collected for 29 days was not made timely as required. This was primarily due to inconsistencies between the requirements in the Agreement with the Concessionaire and the deposit requirements outlined in the Division's Operations Manual.</p> <p>RECOMMENDATION We recommended the Division work with the Park to ensure deposit slips are signed by two staff as required in the Revenue Procedures. In addition, consistent with our finding and recommendation in the prior audit of the Agreement, we recommended the Division work with the Park to ensure deposits are made timely as required in the Operations Manual.</p> | (1) The Division agreed with the recommendation. Park management discussed the audit finding with Park staff. Deposit slips are now verified to have two staff signatures prior to being deposited. Deposits are being made in a timely manner as required in the Operations Manual. | |
| A-1819DEP-006 | 6/21/2019 | Division of Recreation and Parks | <p>FINDING #2 Under the Division's Firearm Use Standard, Park employees using firearms are required to complete range and classroom training and obtain approval for firearm use from the District Bureau Chief. Employees must requalify on the range every two years. Although the Park maintained documentation of the District Director's approval for the one employee who had firearm use in the audit period, which included employee certification that training requirements were met, the Park had not maintained documentation of the referenced training. After discussions with Park Management, the required training had been completed, but the training records were not maintained.</p> <p>RECOMMENDATION We recommended the Division work with Park management to ensure documentation of required firearms training is maintained on file for each Park employee that is authorized to use firearms by the District.</p> | (2) The Division agreed with the recommendation. We verified Park management now maintains documentation of required firearms training for each Park employee authorized by the District to use firearms. | |
| A-1819DEP-006 | 6/21/2019 | Division of Recreation and Parks | <p>FINDING #3 The Housing Policy in the Division's Operations Manual states that a request for Housing Perquisite Change and Residency Agreement (DRP-013), and either an Agreement of Occupancy for State-owned Residence form (DRP-028) or an Agreement of Occupancy for Employee-owned Mobile Home Site form (DRP-029), must be executed by the recommended/approved resident and approved by the Bureau Chief, per DEP Directive 150, prior to any recommended resident residing on Park property. For the audit period, we verified the required Agreement of Occupancy for all Park staff residents were completed and approved as required in the Operations Manual, with the exception of one. Subsequent to our request, the required Agreement of Occupancy was completed by the Park resident and approved by the District.</p> <p>RECOMMENDATION We recommended the Division work with the Park to ensure the required Agreements of Occupancy are signed and approved at the time Park staff occupy residences, as required in the Operations Manual.</p> | (3) The Division agreed with the recommendation. Park management will ensure all housing documents are up to date, signed as appropriate and maintained in a Park file according to the Operations Manual. Paper copies of perquisite and housing agreements will be maintained in the personnel files of individuals living on property in addition to electronic copies. | |
| A-1819DEP-006 | 6/21/2019 | Division of Recreation and Parks | <p>FINDING #4 Based on our review of documentation for 11 resident volunteers during the audit period, we verified Volunteer Agreements and Applications were completed as required. According to the Division's Operations Manual, all regular service volunteers must have searches conducted through the U.S. Department of Justice National Sexual Offender Public Website and Florida Department of Law Enforcement Sexual Offenders and Predators and must be recorded in VSys by electronic documentation maintained in the volunteer's VSys profile. Of the 11, two volunteer files did not include U.S. Department of Justice National Sexual Offender searches and two volunteer files did not include Florida Department of Law Enforcement's Sexual Offenders and Predators searches as required.</p> <p>RECOMMENDATION We recommended the Division work with the Park to ensure all U.S Department of Justice National Sexual Offender Public Website and Florida Department of Law Enforcement Sexual Offenders and Predators searches are completed at the time the volunteer begins service at the Park and are maintained in the volunteer's Volunteer Service Tracking System (V Sys) file.</p> | (4) The Division agreed with the recommendation. Silver Springs Volunteer Coordinator attended volunteer training to gain knowledge for record keeping according to the Operations Manual. Park management provided documentation that verified volunteer records are maintained according to the Operations Manual. | |

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| A-1819DEP-007 | 3/28/2019 | Division of Recreation and Parks | <p>FINDING #1</p> <p>According to the Division's Operations Manual Chapter 5.2 Concessions, the Park Manager is responsible for daily on-site management of the Agreement. Paragraph 17 of Agreement CA-0617 (Agreement) states, <i>the monthly commission fee, plus the State Use Tax and any other fees or payments due shall be submitted to the Department, through the Park Manager, along with the monthly report of Total Gross Sales, so that the Park Manager shall receive such funds and report(s) not later than the 20th day of each month. Payments received on or after the 21st day of each month shall result in a late fee being assessed in the amount of 1% of the current amount due for each day the payment is late. At the Department's sole discretion, late payment fees may be waived based on documented circumstances beyond reasonable control of the Concessionaire.</i> During the audit period, five monthly commission fees were received past the due date. In May 2018, the Division's Bureau of Operational Services notified Cape Leisure Silver Springs, LLC (Concessionaire) directly that late fees were waived for three months. The other two late monthly commission fees were received as part of a lump sum payment that included outstanding commission fees owed from the Concessionaire's other Concession Agreements. This lump sum payment was made to, and at the direction of, the Bureau of Operational Services staff. The portion of the lump sum payment applicable to this Agreement was subsequently corrected by the Division of Administrative Services for Silver Springs State Park's (Park) report of revenue. Division communications with the Concessionaire regarding the remaining two month's late fees alternated between the Bureau of Operational Services and the Park Manager. Based on documented correspondence, the Concessionaire was given inconsistent direction from the Division due to the direct involvement of the Bureau of Operational Services. The Concessionaire sent a formal request to the Bureau of Operational Services for waiver of the late fees. Although this request documented circumstances related to the impact of the prior hurricane event, the Park Manager subsequently sent the Concessionaire a notice of the required late fee payment due by November 12, 2018. These fees have not been received by the Department.</p> <p>RECOMMENDATION</p> <p>We recommended the Division take steps to ensure effective and consistent oversight of the Agreement through the Park Manager. Division communications with the Concessionaire and decisions regarding performance under the Agreement should be coordinated through the Park Manager. In addition, in accordance with the Agreement, payment of monthly commission fees should be collected consistently by the Park Manager. We also recommended the Division, through the Park Manager, work with the Concessionaire to resolve collection of the current outstanding late fees.</p> | (1) The Division agreed with the recommendation. Division communications and oversight was supported by correspondence obtained between with the Park Manager and Concessionaire. We verified that monthly commission payments are now collected consistently by the Park Manager as required in the Agreement. Communication with the Division through the Park Manager and Concessionaire verified that outstanding late fees were collected, which was supported by receipt of payment. | |
| A-1819DEP-007 | 3/28/2019 | Division of Recreation and Parks | <p>FINDING #2</p> <p>According to the Minimum Accounting Requirements, <i>customer refunds shall be documented by customer signed sales slips indicating the receipt of the refund; the document shall state the reason for the refund; identify the cashier making the refund; date stamp and time of the refund; and be maintained electronically within the Point of Sale system.</i> Concessionaire refunds are maintained electronically through the Point of Sale system. Of the 38 issued refunds and voids in our sample, 17 were not signed by the customer as required. According to the Concessionaire, the lack of documentation was due to oversight limitations during peak seasons as well as staff turnover.</p> <p>RECOMMENDATION</p> <p>We recommended the Division ensure the Concessionaire maintains records supporting all refund transactions with customer signed sales slips indicating the receipt and reason for the refund.</p> | (2) The Division agreed with the recommendation. The Concessionaire made improvements to refund processes and trained concession staff to ensure records are maintained for all refund transactions with customer signed sales slips indicating the receipt and reason for the refund as required. | |

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| A-1819DEP-007 | 3/28/2019 | Division of Recreation and Parks | <p>FINDING #3</p> <p>Under the Agreement, the Concessionaire is required to meet financial, service, and reporting obligations beyond expectations common in other Concession Agreements. These include requirements for marketing the Park (\$130,000 annually), Capital Improvement Account funding (3% of monthly gross sales), collection of admission fees on behalf of the Park, and daily reports of Park attendance. The requirement for marketing under the Agreement states, <i>the Concessionaire shall provide at least \$130,000 annually for marketing Silver Springs State Park, which shall be directed and expended by a marketing department of a dedicated marketing staff not less than three employees.</i> Required funding for marketing a Park is not common in other Agreements, as marketing efforts are generally for the purpose of the Concessionaire's business within the Park. The Agreement did not specify expectations for this funding beyond direction for dedicated marketing staff. As such, the Concessionaire provided a general listing of expenses totaling \$132,000, which included payroll costs associated with nine staff. The Agreement's requirement for the Concessionaire to establish and make monthly deposits (3% of gross sales) to a Capital Improvement Account for future capital improvements is in addition to the Concessionaire's 13% monthly commission fee and \$570,000 capital improvement funding commitment. The Concessionaire did not make the required monthly Capital Improvement Account deposits during the audit period. The Concessionaire indicated that this was due to financial hardships and the need for funds in the Concessionaire's operating account. The Agreement also requires the Concessionaire to collect Park entrance fees and report daily attendance, which is uncommon in concession agreements where the Concessionaire operates within the Park. As written, the requirement lacks conformance with the Division's Operations Manual. The Agreement states, <i>exact money handling protocol shall be preapproved, in writing, by the Department or its designee.</i> However, it provides no indication of fee amounts, no requirements for timely deposits or necessary security over undeposited funds. For the Concessionaire's collection of \$366,412 in Park fees and reported attendance of 206,080 during the audit period, the Concessionaire received no compensation aside from operating revenues for activities provided under the Agreement. Staffing of the Historic Ticket Booth for collection of Park admission fees required staff beyond the Concessionaire's normal operating hours. The Park Manager sent a letter of deficiency to the Concessionaire on September 7, 2018, regarding reports that visitors had not been greeted or asked to pay an admission fee or present a Park pass. However, specific protocols regarding these deficiencies were not outlined in the Agreement and had been a result of Park management's discussions with the Concessionaire.</p> <p>RECOMMENDATION</p> <p>We recommended the Division take steps to amend the Agreement to ensure that Division expectations do not warrant the Concessionaire's performance beyond requirements commonly included in Concession Agreements for similar services. Required funding commitments for marketing the Park and required deposits to the Concessionaire's Capital Improvement Account should be addressed. With respect to noted risks regarding the Concessionaire's collection of Park admission fees, the Division should either direct the Park to assume this function or provide the Concessionaire specific direction through Agreement amendment as well as incentive for enhanced controls. Either way, the collection of Park fees and reports of attendance should follow standard requirements in the Division's Operations Manual.</p> | (3) The Division agreed with the recommendation. The Division will review terms within the Agreement to consider future enhancements related to the Concessionaire's performance. We verified that the Park Manager addressed the required deposit deficiencies with the Capital Improvement Account, which is now in compliance with the Agreement. Capital improvement deficiencies were also verified with the Concessionaire and were current according to the Agreement. Regarding collection procedures, the Division and Park provided written guidelines for the Concessionaire's collection of Park admission fees and attendance reporting procedures, which was discussed and signed by the Park Manager and Concessionaire. | |
| A-1819DEP-011 | 3/28/2019 | Division of Recreation and Parks | <p>FINDING #1</p> <p>According to the Division's Operations Manual Chapter 5.2 Concessions, the Park Manager is responsible for daily on-site management of Agreement CA-0617 (Agreement). Paragraph 17 of the Agreement states, <i>the monthly commission fee, plus the State Use Tax and any other fees or payments due shall be submitted to the Department, through the Park Manager, along with the monthly report of Total Gross Sales, so that the Park Manager shall receive such funds and report(s) not later than the 20th day of each month. Payments received on or after the 21st day of each month shall result in a late fee being assessed in the amount of 1% of the current amount due for each day the payment is late. At the Department's sole discretion, late payment fees may be waived based on documented circumstances beyond reasonable control of Cape Leisure Ichetucknee, LLC (Concessionaire).</i> During the audit period, three monthly commission fees were received past the due date. In May 2018, the Division's Bureau of Operational Services notified the Concessionaire directly that late fees were waived for one month. The other two late monthly commission fees were received as part of a lump sum payment that included outstanding commission fees owed from the Concessionaire's other concession agreements. This lump sum payment was made to, and at the direction of, Bureau of Operational Services staff. The portion of the lump sum payment applicable to this Agreement was subsequently corrected by the Division of Administrative Services for the Ichetucknee State Park (Park)'s report of revenue. Division communications with the Concessionaire regarding the remaining two month's late fees alternated between the Bureau of Operational Services and the Park Manager. Based on documented correspondence, the Concessionaire was given inconsistent direction from the Division due to the direct involvement of the Bureau of Operational Services. The Concessionaire sent a formal request to the Bureau of Operational Services for waiver of the late fees. Although this request documented circumstances related to the impact of the prior hurricane event, the Park Manager subsequently sent the Concessionaire a notice of the required late fee payment due by November 12, 2018.</p> <p>RECOMMENDATION</p> <p>We recommended the Division take steps to ensure effective and consistent oversight of the Agreement through the Park Manager. Division communications with the Concessionaire and decisions regarding performance under the Agreement should be coordinated through the Park Manager. In addition, in accordance with the Agreement, payment of monthly commission fees should be collected consistently by the Park Manager. We also recommended the Division, through the Park Manager, work with the Concessionaire to resolve collection of the current outstanding late fees.</p> | (1) The Division agreed with the recommendation and will ensure communications and Agreement oversight are coordinated through the Park Manager. The Concessionaire has made all required commission payments through the Park. Further, the required late fee for the months of March and April 2018 were paid to the Park May 29, 2019. The Park Manager is working effectively with the Concessionaire to ensure required payments are made on time. | |

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| A-1819DEP-011 | 3/28/2019 | Division of Recreation and Parks | <p>FINDING #2 Under the Agreement, the Concessionaire is required to submit a draft Maintenance and Repair Plan, Environmental Protection Plan, and Safety Plan for review and approval by the Department prior to initial operations under the Agreement. The Agreement required that the Concessionaires' Accessibility and Inclusion Policy be available at the beginning of operations. We obtained copies of all required documents dated July 2018. The Park Manager could not provide prior copies of the plans and policy demonstrating they had been obtained and approved as required. The Agreement requires a tax exempt certification form be submitted contemporaneously with the executed Agreement. While we obtained a certification form dated April 2018, the Park Manager was unable to provide a prior form. According to the Agreement, the Concessionaire is required to pay a monthly fee to the Park for water and vending services. Payment of these fees was not included on the Monthly Report of Gross Sales during the audit period. Based on our inquiry of the unpaid fees, the Park Manager sent the Concessionaire notice of Agreement deficiency and requested \$795.00 in payment for the prior unpaid utility fees. The Concessionaire subsequently paid this amount. However, the amount requested for water service during the period beginning April 2016 through June 2018 (\$375.00) was not an accurate calculation of the amount due. Based on a calculation of these fees for the 27-month period, the outstanding amount due was \$675.00 (\$25 X 27 months). Further, needed repairs to the tram shelter roof and painting of the concession building were documented in the 2018 Concessionaire Quarterly Evaluations. Repair and maintenance of these external and structural elements are the Department's responsibility under the Agreement.</p> <p>RECOMMENDATION We recommended the Division work with Park management to ensure effective oversight of the Concessionaire's performance, including the review of required documentation demonstrating compliance with the Agreement. The Division should also address the prior outstanding utility fees required and collect the correct amount due. In addition, Quarterly Evaluations should address only those items for which the Concessionaire is responsible under the Agreement.</p> | (2) The Division agreed with the recommendation and has worked with the Park Manager to ensure effective management and oversight of the Concession Agreement. The Park Manager reviews all Agreement deliverables and ensures they are met, including collecting the correct utility fees. The Concessionaire made the payment of outstanding utility fees to the Park on March 19, 2019. The Concessionaire has also made the correct utility payments going forward from our audit period. The Quarterly Evaluation for April, May, and June 2019, dated August 2, 2019, shows the Concessionaire is only being evaluated on items designated as the Concessionaire's responsibility per the Agreement. | |
| A-1819DEP-011 | 3/28/2019 | Division of Recreation and Parks | <p>FINDING #3 According to the Minimum Accounting Requirements, customer refunds shall be documented by customer signed sales slips indicating the receipt of the refund; the document shall state the reason for the refund; identify the cashier making the refund; date stamp and time of the refund; and be maintained electronically within the Point of Sale system. Concessionaire refunds are maintained electronically through the Point of Sale system. Of the 38 refunds issued for the daily transactions sampled during the audit period, 15 were documented as required. Of the remaining 23, seven documented the reason for the refund. According to the Concessionaire, the lack of documentation was due to oversight during peak season operations as well as staff turnover.</p> <p>RECOMMENDATION We recommended the Division ensure the Concessionaire maintains records supporting all refund transactions with customer signed sales slips indicating the receipt and reason for the refund.</p> | (3) The Division agreed with the recommendation. A review of sample refund documentation shows the Concessionaire maintains records supporting all refund transactions with customer signed sales slips indicating the receipt and reason for the refund. | |
| A-1819DEP-014 | 3/29/2019 | Division of Recreation and Parks | <p>FINDING #1 According to the Minimum Accounting Requirements, <i>if receipts exceed \$2,000, they shall be deposited intact daily. If receipts do not exceed \$2,000 a day, they shall be deposited intact periodically, which shall be no more than a five-day working period. Un-deposited receipts shall be stored in a secure manner- a safe is preferable. Daily entries to account for gross sales and sales tax collections by point of sales and/or collection station, shall be made to a ledger, an automated ledger, a journal, or by an automated entry. Entries shall equal amounts deposited by period.</i> Based on our audit, receipts from cash sales were not always deposited. According to monthly sales summaries for the sampled months of March and April 2018, cash sales were \$2,203 and \$2,262 respectively. Although cash sales for both months did not meet the threshold for daily deposit, receipts were either not deposited or were deposited past five working days.</p> <p>RECOMMENDATION We recommended the Division work with Kelly Ranch, Inc. (Concessionaire), at Amelia Island State Park (Park) to ensure daily sales are deposited as required under the Minimum Accounting Requirements.</p> | (1) The Division agreed with the recommendation. The Park Manager directed the Concessionaire, in writing, to complete deposits which meet or exceed the \$2,000 threshold and to ensure all deposits are made within five working days as outlined in the Concession Agreement. The Park Manager issued a Memorandum to the Concessionaire regarding non-compliance with deposit requirements and the actions needed to ensure daily sales are deposited as required under the Minimum Accounting Requirements. The Park Manager periodically performed audits on deposits to ensure compliance with deposit requirements were being met. The Division completed an onsite examination of the Concessionaire's bank statements in January and found the Concessionaire was non-compliant with deposit requirements. The Division directed the Concessionaire to ensure that cash deposit requirements are followed. The Division will continue periodic reviews of bank statements as part of monitoring the Concessionaire's compliance under the new Concession Agreement. Further noncompliance will lead to termination of the Agreement. | |
| A-1819DEP-014 | 3/29/2019 | Division of Recreation and Parks | <p>FINDING #2 Based on our audit, the Concessionaire did not meet certain requirements of the Minimum Operational Requirements including being open seven days per week, providing 24-hour security for livestock, maintenance of a pest control contract, and an annual revision of the Safety Plan. The Concessionaire's operations are closed on Mondays. This deviation of the required operations had not been pre-approved in writing by the Park Manager as required. In addition, although the Concessionaire's facilities are locked after hours, the Concessionaire had not provided a consistent means of 24-hour security. Under Agreement MY-0310 (Agreement), the Department provides a mobile home resident site at no fee to the Concessionaire for this purpose. During our site visit, the Concessionaire's stables appeared clean and well maintained. However, the Concessionaire had not secured a pest control contract for the stable building and equestrian restroom as required under the Agreement. The Concessionaire provided the current Safety Plan for Fiscal Year 2017-2018. However, the plan had not been revised once per year as required. Prior to the audit, the Concessionaire's most recent Safety Plan was dated 2016.</p> <p>RECOMMENDATION Given the Agreement expired April 30, 2019, we recommended the Division address the noted areas of noncompliance as it applies to the new Agreement under development. Going forward, as applicable to the new Agreement, we recommended the Division ensure the Concessionaire adheres to the required days of operations under the Agreement. Any deviations from operating requirements should be approved by the Park Manager. The Division should also work with the Concessionaire to establish 24-hour security as required under the Agreement. In addition, the Division should direct the Concessionaire to establish a contracted pest control service for the stable building and equestrian restrooms. In addition, the Division should ensure that the Safety Plan is revised annually as required.</p> | (2) The Division agreed with the recommendation. Amendment #5 of the Concession Agreement was set to expire on November 30, 2019. The Division addressed the noted areas of non-compliance within the new Concession Agreement and instructed the Park Manager to ensure all provisions are followed in accordance with the Agreement. In January 2020, the Department replaced the expired Agreement with Concession Agreement CA-0519. The new Agreement corrected the issue by eliminating the 24-hour security requirement because it was deemed unnecessary. The Concessionaire manages the entrance to the authorized facilities with an external gate. The Department also eliminated the pest control policy requirement because of the specialized nature of operating an equestrian facility, following industry standards (such as not using pest control chemicals). Additionally, the Concessionaire uses a sealed food storage room. Adjusted minimum operating hours to reflect actual practice of having a rest day for the horses and allowing a maintenance day for operations. The safety plan was updated by the Concessionaire and approved by the Department. | |

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| A-1819DEP-016 | 5/16/2019 | Division of Waste Management | <p>FINDING</p> <p>According to Task Assignment 1, Hillsborough County (County) was required to conduct routine inspections in order from the exhibit of 761 facilities. Based on our review of monthly invoice activity reports, the County did not conduct inspections in the listed order. While none of the County's assigned facilities with Underground Storage Tanks exceeded the three-year inspection requirement under Title XV, Section B of the Energy Policy Act of 2005, the order in which inspections should be conducted is a requirement under the Task Assignment for consistency with the Division's ongoing schedule and annual assignment of facility inspections.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with the County to ensure routine compliance inspections are being conducted in the order listed on the exhibit as required under the Task Assignments.</p> | <p>The Division agreed with the recommendation and revised the Task Assignment to replace the words "in order" with the words "the facilities". This action reflects the Division's intent to allow Contractors to make the most efficient use of their resources when scheduling inspections to minimize travel costs and time. Future exhibits will contain information about priority of inspections as needed. These efforts will help ensure Underground Storage Tank facilities are inspected within the time period required under Title XV, Section B of the Federal Energy Policy Act of 2005.</p> | |
| A-1819DEP-017 | 5/16/2019 | Division of Waste Management | <p>FINDING #1</p> <p>According to Task Assignment 1, Lee County (County) was required to conduct routine inspections in order from the exhibit of 436 facilities. Based on our review of monthly invoice activity reports, the County did not conduct inspections in the listed order. While none of the County's assigned facilities with Underground Storage Tanks exceeded the three-year inspection requirement under Title XV, Section B of the Energy Policy Act of 2005, the order in which inspections should be conducted is a requirement under the Task Assignment for consistency with the Division's ongoing schedule and annual assignment of facility inspections.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with the County to ensure routine compliance inspections are being conducted in the order listed on the exhibit as required under the Task Assignments.</p> | <p>(1) The Division agreed with the recommendation and revised the Task Assignment to replace the words "in order" with the words "the facilities". This action reflects the Division's intent to allow Contractors to make the most efficient use of their resources when scheduling inspections to minimize travel costs and time. Future exhibits will contain information about priority of inspections as needed. These efforts will help ensure Underground Storage Tank facilities are inspected within the time period required under Title XV, Section B of the Federal Energy Policy Act of 2005.</p> | |
| A-1819DEP-017 | 5/16/2019 | Division of Waste Management | <p>FINDING #2</p> <p>According to the Scope of Work, Section 32 of Contract GC927 (Contract), <i>the County shall provide a written response within 45 days to the Program Review findings and at a minimum, provide details on any corrective actions that will be implemented.</i> In the FY 2017-2018 Program Review, the District provided the County comments and findings regarding the County's performance. However, the County did not respond to the findings as required. According to Section 3.B. of the Contract, <i>the Contractor shall perform the services in a proper and satisfactory manner as determined by the Department.</i> Section 17.A. of the Contract states, <i>no payment will be made for deliverables deemed unsatisfactory by the Department. In the event that a deliverable is deemed unsatisfactory by the Department, the Contractor shall re-perform the services needed for submittal of a satisfactory deliverable, at no additional cost to the Department, within thirty (30) days of being notified of the unsatisfactory deliverable.</i> The District provided the County monthly invoice review memos which cited concerns with inspection report documentation and oversight of violations. The County did not respond to the District's comments. According to Section 8 of the Contract's Scope of Work, <i>if there is any indication that other required inspections or activities are not being performed, the Department Task Manager may request the submission of a Corrective Action Plan (CAP) and may recommend to the Department Contract Manager to hold invoices until such actions are being performed to the satisfaction of the Department Task Manager.</i> Based on correspondence from the District and Division, efforts were being made to address concerns with the County's performance. However, there had been no request for submission of a CAP, nor had invoices been withheld for unsatisfactory deliverables.</p> <p>RECOMMENDATION</p> <p>We recommended the Division ensure that the County documents inspection activities and demonstrates performance as required under the Contract. If there is an indication that inspection activities are not being documented or performed as required, the Division should request that a CAP be submitted by the County and withhold invoices until such actions are demonstrated to the satisfaction of the District's Task Manager.</p> | <p>(2) The Division agreed with the recommendation and the County has improved their performance, communication and response to the District Manager. For the current fiscal year, the Division has implemented new ways to request approval for all variable inspections and swap of facilities by creating specific emails; once approved the approval email must be included in the submittal of the invoice, this allows us to have better control and approval of variable inspections and swaps of facilities on all contracts. The County has been complying with the new requirements. In fiscal year 2019-2020, the Task Assignment requires the County to complete 33% of Routine Inspections by the fourth month, the County did complete the required 33% of Routine Inspections.</p> | |
| A-1819DEP-018 | 4/25/2019 | Division of Recreation and Parks | <p>FINDING #1</p> <p>According to the Division's Operations Manual, Daily Shift Reports require the signature of the shift operator as well as a second signature for verification. The Revenue Procedures require that deposit slips be initiated by the person preparing the slip as well as a second person for verification of the deposit amount. Of the 124 shifts, we verified that Daily Shift Reports and deposit slips were not signed or initiated by two DeLeon Springs State Park (Park) staff as required. The Operations Manual also requires that when an error is made on a completed transaction on the Point of Sale system, the reason for the void will be written on the original receipt, marked void, and then the original receipt and the voided transaction will be placed in the cash drawer. Of the 51 voided transactions documented during the sampled months in the Point of Sale system, 29 were maintained with the original receipt, and marked as void. However, none included a documented reason for the void. Based on discussions with Park management, the lack of documentation was due to Park staffs' inconsistent understanding of the requirements.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with Park staff to ensure revenue collection is verified and signed by two staff as required in the Division's Operations Manual and Revenue Procedures. We also recommended the Division work with Park staff to ensure that transaction voids are documented with the reason for the void and maintained with daily sale summaries.</p> | <p>(1) All revenue collections are now verified and signed by two staff as required in the Operations Manual and Revenue Procedures. Transaction voids are documented with the reason for the void and maintained with daily sale summaries. The Park now has two Rangers and their Administrative Assistant verifying and signing the Daily Reports. Variances in the reports, including balancing of daily revenue, required signatures, and voided items, are now reported to the Park Manager. The Park also verifies that each deposit slip is initiated by two Park staff as required.</p> | |

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| A-1819DEP-018 | 4/25/2019 | Division of Recreation and Parks | <p>FINDING #2 According to Chapter 60A-1.002(5), F.A.C., <i>when determining the amount or amounts of purchases for the purpose of applying the threshold categories, [established under Chapter 60A-1.002(2)-(4)] agencies shall follow the definitions and classes and groups of commodities or contractual services established by the Department. A purchasing office shall not divide its purchases or its purchasing operations to circumvent these requirements.</i> In addition, per Section 1.4 of the Department's P-Card training, <i>the Department has set a \$2,499.99 limit for all purchases with a P-Card.</i> Of the 13 P-Card transactions reviewed, two were for cleaning services to a single vendor using two separate P-Cards in June 2018. The expenditures were \$2,250.00 and \$267.15, and collectively totaled \$2,517.15. According to the Department's P-Card training, <i>a cardholder may not split transactions to stay within their limits.</i> According to the Park Manager, both transactions were for the cleaning and carpet removal in houses on Park property. Of the seven Purchase Orders reviewed during the audit period, three were issued consecutively to a single vendor for janitorial services over a continuous period between May and November 2017. Collectively the three consecutive purchase orders totaled \$4,825.00. While issued at different times, the three Purchase Orders were used to procure a continuing service. Based on discussions with Park staff, janitorial services were used to clean restrooms in the absence of volunteers.</p> <p>RECOMMENDATION We recommended the Division ensure that Park procurement practices comply with Chapter 60A-1.002(5), F.A.C. and Department P-Card training. To promote cost-effective use of resources, the Division should ensure that purchases for Park projects are procured in a competitive manner consistent with the project's expected cost.</p> | (2) Park procurement practices now comply with Chapter 60A-1.002(5), F.A.C. and Department P-Card training as referenced within the Operations Manual. In addition, Park projects are now procured in a competitive manner and cost effective manner, consistent with the project's expected cost. The Park Manager will continue to monitor on a periodic basis for Park staff adherence to procurement practices. | |
| A-1819DEP-020 | 6/27/2019 | Division of Water Restoration Assistance | <p>FINDING #1 The Government Accounting Standards Board (GASB) establishes financial reporting standards for state and local governments. GASB Statement No. 34 - <i>Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments</i> provides that the proprietary fund category includes enterprise and internal service funds. The Department has not implemented the financial reporting provisions of GASB Statement No. 34. Instead, the Department uses a format prepared on the modified accrual basis of accounting. Enterprise funds are required for reporting when using the accrual basis of accounting.</p> <p>RECOMMENDATION We recommended the Department prepare the State Revolving and Program's financial statements using an enterprise fund format and the accrual basis of accounting. In preparing the financial statements using an enterprise fund format, the Notes to Financial Statements should include a description of the Program's policy for defining operating and nonoperating revenues in the summary of significant accounting policies.</p> | (1) The Department agreed with the recommendation and procured an outside Certified Public Accountant (CPA) firm to prepare the required program financial statements. The Department secured a Purchase Order (B5CF35) with a CPA to prepare financial statements. The statements were prepared using an enterprise fund format, the accrual basis of accounting and include a description of the Program's policy for defining operating and nonoperating revenues in the summary of significant accounting policies. | |
| A-1819DEP-020 | 6/27/2019 | Division of Water Restoration Assistance | <p>FINDING #2 When an entity is required to issue Generally Accepted Accounting Principles (GAAP)-based financial statements, the use of a special purpose framework is not appropriate. Title 40 of the Code of Federal Regulations, Subpart K - State Water Pollution Control Revolving Funds ss 35.3135(h)(2), provides that, <i>the State must also agree to use accounting, audit, and fiscal procedures conforming to generally accepted government accounting standards as they are promulgated by the Governmental Accounting Board.</i> None of the five special purpose presentations are applicable to the State Revolving Fund Program's financial reporting requirements. To comply with federal regulations, State Revolving Fund financial statements should be presented in accordance with GAAP.</p> <p>RECOMMENDATION We recommended the Department report the State Revolving Fund financial statements in accordance with GAAP.</p> | (2) The Department agreed with the recommendation and procured an outside CPA firm to prepare the required program financial statements. The Department secured a Purchase Order (B5CF35) with a CPA to prepare financial statements. A report documenting the State Revolving Fund financial statements in accordance with GAAP was provided. | |
| A-1819DEP-020 | 6/27/2019 | Division of Water Restoration Assistance | <p>FINDING #3 The Special Purpose Financial Presentation for the State Revolving Fund Program omits one of the financial statements specified under GAAP. In addition, the Measurement Focus and Basis of Accounting disclosed in the Notes to the Special Purpose Financial Presentation is incorrect.</p> <p>RECOMMENDATION We recommended the Department include a Statement of Cash Flows and revise its Notes to the Special Purpose Financial Presentation to state the correct measurement focus of the statements.</p> | (3) The Department agreed with the recommendation and procured an outside CPA firm to prepare the required program financial statements. The Division secured a Purchase Order (B5CF35) with a CPA to prepare financial statements. The Department provided a Governmental Disclosure Checklist that included a statement of cash flows and revised its Notes to state the correct measurement focus of the statements. | |
| A-1819DEP-022 | 5/16/2019 | Division of Waste Management | <p>FINDING #1 Alachua County (County) submits approved monthly invoice packages to the Division of Waste Management's (Division) Contract Manager for processing during the task period. According to Section 10 of Contract GC918 (Contract), <i>the Department's Contract Manager shall have five (5) business days, unless a greater period is specified herein, to inspect and approve an invoice. The Department shall submit a request for payment to DFS within twenty (20) business days; and DFS shall issue a warrant within ten (10) business days. If a warrant in payment of an invoice is not issued within forty (40) business days after receipt of a correct invoice and receipt, inspection and approval of the goods and services, the Department shall pay the Contractor interest at a rate as established by Section 55.031(1), F.S. on the unpaid balance of the invoice.</i> In Task Assignment 2, the May 2018 invoice was originally submitted by the County on June 12, 2018, and was approved by the Division Contract Manager on June 14, 2018. The approved June 14, 2018, invoice was not submitted for payment. As a result of the County's inquiry, the Division submitted an updated Contractual Services Agreement form with an invoice approval date of August 31, 2018. The invoice was then subsequently paid on September 5, 2018. Payment of the invoice on September 5, 2018, did not include calculated interest as required under the Contract due to the altered approval date on the May 2018 Contractual Services Agreement submitted on August 31, 2018. In addition, since there was no request to certify the fiscal year (FY) 2017- 2018 funds forward, the payment of the May invoice was made with FY 2018-2019 funds. Also, due to the late payment, the County did not receive retainage reimbursement for the May 2018 invoice.</p> <p>RECOMMENDATION We recommended the Division ensure monthly invoices are processed in a timely manner and the Division does not alter approval dates on Contractual Services Agreements. We also recommended the Division reimburse the County retainage due for the May 2018 invoice along with applicable interest as required under the Contract.</p> | (1) The Division agreed with the recommendation and created an oversight monitoring scorecard identifying the date the invoice was received in Outlook and the date the invoice was submitted in Livecycle. The County declined pursuing payment of interest and penalties. | |

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| A-1819DEP-022 | 5/16/2019 | Division of Waste Management | <p>FINDING #2 According to the Task Assignments, the County was required to conduct routine inspections in order from the exhibit of 533 facilities in Task Assignment 1 and 191 facilities in Task Assignment 2. Based on our review of the monthly invoice activity reports, the County did not conduct inspections listed in order. Of the assigned Underground Storage Tank facilities, ten were not inspected within the three-years as required under Title XV, Section B of the Energy Policy Act of 2005. While a portion of these were facilities adopted from a prior Division Contract, they were not given scheduling priority order consistent with the order listed in the Task Assignment exhibits.</p> <p>RECOMMENDATION We recommended the Division work with the County to ensure routine compliance inspections are being conducted in the order listed on the exhibits as required under the Task Assignments.</p> | (2) The Division agreed with the recommendation and revised the Task Assignment to replace the words "in order" with the words "the facilities". This action reflects the Division's intent to allow Contractors to make the most efficient use of their resources when scheduling inspections to minimize travel costs and time. Future exhibits will contain information about priority of inspections as needed. These efforts will also help ensure Underground Storage Tank facilities are inspected within the time period required under Title XV, Section B of the Federal Energy Policy Act of 2005. | |
| A-1819DEP-023 | 10/6/2019 | Division of Waste Management | <p>FINDING #1 According to Section 376.3071(6)(h), F.S., Advanced Environmental Technologies, LLC (Contractor) is required to make prompt payment to subcontractors and suppliers for costs pursuant to Section 287.0585, F.S. Paragraph 1 of Amendment 4 of the Agency Term Contracts GC728, GC785, and GC833 (Contract) states, Contemporaneous with all payments from the Department, excluding final payment for a Work Assignment, Contractors shall pay all subcontractors and vendors under this Contract within thirty (30) working days from the date of receipt of payment from Department pursuant to 376.3071(6), F.S. For the nine Purchase Orders reviewed, we noted 14 payments where the Contractor's check date and seven payments where the check cleared dates exceeded 30 working days. The Contractor indicated that some of the late payments were due to common ownership between the Contractor and subcontractors. Since PRP does not require documentation from the Contractor which would demonstrate the date payments were sent, the Department has no assurance of timely payment in circumstances where the check cleared the bank past 30 working days of the Contractor's payment by the Department. Paragraph 7A of the Contracts states that the Contractor shall complete and submit a Subcontractor Utilization form with each invoice. We noted 14 additional subcontractors or vendors that provided services under the Purchase Orders that were not listed on the invoice Subcontractor Utilization Forms. Of these, we noted the following circumstances:</p> <ul style="list-style-type: none"> •Eight were subcontractors or vendors whose invoices were included in the Contractor's invoices but were not listed on the form. The invoices had been approved by Site Managers without ensuring that the Subcontractor Utilization Forms contained a complete listing of all subcontractors used during the service period. •Four were subcontractors or vendors which were not listed or included in any of the Contractor's invoice documents. Invoices for these vendors were obtained as a result of our direct inquiry. •Two were subcontractors or vendors which had not been listed on the Subcontractor Utilization Form and did not appear in any of the Contractor's invoice documents but were identified in Purchase Order activity documents available to Site Managers. <p>RECOMMENDATION Due to the noted risk of subcontractor omission and potential for late payment, we recommended the Division work with the PRP to put added controls in place to ensure all subcontractors used for funded Purchase Order activities are documented on the Subcontractor Utilization Forms and paid in a timely manner. Prior to approval for payment, Site Managers should verify that the form includes subcontractors whose invoices are submitted with payment requests as well as subcontractors documented in Purchase Order reports, correspondence, and other activity documents. Further, since PRP's process of using contracted administrative staff to audit subcontractor payments covers a minimal number of Purchase Orders annually with no third-party inquiry or follow-up for corrective action, we recommended the Division discontinue this practice and revise PRP practices of verifying subcontractor payments. This revision should include the requirement for Contractors to supply sufficient subcontractor payment documentation with each Purchase Order invoice to demonstrate subcontractor payments were made from the previous Purchase Order invoice payment. If Contractor's make payments by check, this should include documented confirmation of the date payment was sent. In addition, for the payments made past 30 working days, as noted in this report, PRP should obtain sufficient documentation from the Contractor to demonstrate resolution of applicable penalties in compliance with Section 287.0585(1), F.S.</p> | (1) The Division agreed with the recommendation and PRP has established and implemented the Agency Term Contract Subcontractor Payment Documentation Procedure and Form. This is used to submit a list of subcontractor payments and proof of payment documentation within 60 days of the final invoice submittal for all Purchase Orders issued under the Agency Term Contract. These documents are available in Oculus under Storage Tanks Restricted- Subcontractor Payment Documentation. Agency Term Contracts are required to submit proof of penalty payments to the Division Contract Manager within 30 days of payment required pursuant to Section 287.0585(1) F.S. | |

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| A-1819DEP-023 | 10/2/2019 | Division of Waste Management | <p>FINDING #2</p> <p>Paragraph 30.A. of the Contract states that the <i>Contractor covenants that it presently has no interest, and shall not acquire any interest which would conflict in any manner or degree with its performance of this Restated Contract or Services required hereunder.</i> According to Section 10 of the PRP Standard Operating Procedures, Subcontractor Procedures, <i>The subcontractor cannot have a conflict of interest with the Agency Term Contract or to the project being worked on.</i> In addition, the PRP Subcontractor Request Form contains the statement: <i>On behalf of the Contractor, Agency Term Contract Contract Manager hereby acknowledges and attests to the following: Subcontractors identified in this request are not a related party to the Contractor, as defined by the Financial Accounting Standards Board.</i> Per correspondence between the Contractor and the Program Administrator, using related party subcontractors has been common knowledge and practice by the Contractor and has been allowed by PRP despite the restriction included in the Standard Operating Procedures. During our review, we noted the consistent use of three subcontractors under the Purchase Orders which were related parties with the Contractor. Section V Technical Specifications of the Contract Scope of Services allows the Contractor to purchase goods and services not covered by the fixed price schedule. Records supporting procurement of these goods and services must contain sufficient detail to demonstrate that the Contractor meets Division requirements in obtaining price quotations or proposals for said goods and services. According to Section V.A.11.b., of the Scope of Services, <i>if the reimbursable purchase is \$2,500 and above, the Contractor, wherever possible, must obtain a minimum of three (3) responsive quotes or proposals, and select the one that best represents a reasonable price from a vendor of demonstrated competence and qualifications.</i> For the three quotes, Section 10 of the PRP Standard Operating Procedures allows that one of the quotes may be from the Contractor (in-house). In review of nine reimbursable items with costs over \$2,500, the Contractor submitted the low quote for three. Of the three, a competing quote for one item was submitted by a company that is a related party to the Contractor. A competing quote for a separate reimbursable item was from a company that had filed for corporate status with the Department of State 13 days prior to submitting the quote. The name of the Manager listed for this company was included in Purchase Order activities on the site under a different subcontracting company. Of the nine reimbursable items, one was awarded to a related party business of the Contractor. Of the two other quotes submitted for the item, one was a quote from another related party business. Section V.A.11.b., of the Scope of Services states, <i>The solicitation for quotes or proposals should specify the factors that will be used to determine demonstrated competence and qualifications.</i> Several of the quotes for specific services under the nine items did not appear to come from companies with demonstrated qualifications for the activities specified under the Scope of Work. Based on discussions with Site Managers, as well as review of facility documentation available in MFMP and OCULUS, quotes for services were obtained by PRP Site Managers without documentation of the factors that the Contractor used to determine demonstrated competence and qualifications. Per Section 10 of the PRP Standard Operating Procedures, <i>multiple quotes for the same item(s) should represent the same Scope of Work.</i> Several of the quotes submitted under the nine items represented varying differences from the winning quote that may have impacted price. Further, the Scope of Work outlined in the Purchase Order or change order did not always provide sufficient detail to support the specific activities listed in the quotes received. Despite requirements contained in the Contract and the Standard Operating Procedures, as well as information available to PRP Site Managers, PRP did not provide effective procurement and oversight of Purchase Order subcontracting activities included in this review.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with PRP to prohibit the addition of subcontractors which are related parties to the Contractor. For reimbursable activities, PRP should put controls in place to ensure that all subcontractors who submit quotes are companies which have proven competency and qualification in the area for the services needed and are not related parties to the Contractor. We also recommend the Division work with the PRP to ensure Site Managers obtain Contractor solicitations for quotes or proposals, and verify the solicitation specifies factors that will be used to determine demonstrated competence and qualifications. In reviewing quotes, the PRP should also ensure quotes received represent the same Scope of Work and are consistent with the services outlined in the Purchase Order. These added controls should include the Site Manager's documented verification, review, and supervisory approval prior to Purchase Order authorization.</p> | (2) The PRP implemented a mandatory Standardized Quote Form effective January 1, 2020. The form is required for all quotes submitted to the PRP. Subcontractors must copy the Site Manager on submittals, and through submittal of the form they attest that they are not a related party to the PRP Contractor that requested the quote. | |
| A-1819DEP-027 | 2/14/2020 | Division of Waste Management | <p>FINDING #1</p> <p>According to the Small County Consolidated Waste Grant Agreement SC807 (Agreement) between the Division and Flagler County (County), payment requests were to be submitted within 30 calendar days following the completion of the quarter. In the Program Specific Requirements of the Agreement, the County was required to submit status reports describing work performed during the reporting period. These reports were required to be submitted to the Department's Grant Manager no later than 30 calendar days following the completion of the invoice period. Of the three payment requests and associated status reports submitted by the County for the Agreement period, one was submitted within 30 days as required.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with the County to ensure invoices and required status reports are submitted to the Department in a timely manner as required under the Agreement.</p> | (1) The Division agreed with the recommendation and will contact each Grantee and remind them to ensure invoices and required status reports are submitted to the Department in a timely manner as required under the Agreement. | |

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| A-1819DEP-027 | 2/14/2020 | Division of Waste Management | <p>FINDING #2 According to the Agreement Grant Work Plan, <i>required deliverables included a copy of the County's subcontract, paid subcontractor invoices, the subcontractor's engineering plan, testing, and status reports.</i> The Grant Manager had not obtained a copy of the County's subcontract which outlined issuance of Work Authorizations for annual monitoring activities. The Grant Manager had also not obtained Work Authorizations 10 and 11 outlining activities and costs for subcontract activities during the Agreement period. These documents were obtained from the County during our audit. Both Work Authorizations were issued in November 2017, prior to the execution of the Agreement, and included tasks totaling \$63,700. Since the Work Authorizations issued by the County were not obtained prior to the execution of the Agreement, the Grant Manager was not aware of the funding discrepancy between the Agreement and County subcontract. As a result, \$27,209 of the available funding under the Agreement was unused. According to article (9.2) (A) of the County's subcontract, <i>the design services provided to the county by the Consultant shall be certified by the appropriate architect, professional engineer and/or landscape architect registered to practice and in good standing in the State of Florida. Any project inspection services also shall be reviewed and shall be approved by such professionals.</i> Based on our review, one of the monitoring reports submitted with the County's third payment request had not been certified by a Professional Engineer as required. Subsequently, we obtained a revised report with the required certification. Since the County's subcontract had not been obtained and reviewed, the Grant Manager's ability to effectively review deliverables was limited.</p> <p>RECOMMENDATION We recommended the Division work with the Grant Manager to ensure deliverables are obtained as required under the Agreement. Going forward, the Grant Manager should obtain both the County's subcontract and Work Authorizations applicable to the Agreement period prior to executing Agreements to ensure that available funding aligns with the County's planned activities.</p> | (2) The Division agreed with the recommendation and will obtain copies of both the County's subcontract and Work Authorizations applicable to the Agreement period as soon as possible as required by the Agreement and its attachments. Grantees will be asked to submit copies of the documents to the Division Grant Manager upon their execution when the sub-agreement negotiations will be completed after October 1st. The new Grant Manager is also reaching out to all Grantees to monitor progress in meeting Work Plan milestones and helping them modify their Work Plans when necessary to conduct additional tasks or improve ability to complete planned ones. The new Division Grant Manager will be reporting quarterly to the Program Administrator on the progress of each Grantee in meeting its Work Plan commitments. Should unforeseen circumstances result in funding not being used the Grant Manager will work with the Grantee to revise the Work Plan to ensure funds are used. | |
| A-1819DEP-032 | 5/5/2020 | Division of Water Restoration Assistance | <p>FINDING #1 Paragraph 8 of Agreement S0771 (Agreement) with the City of Riviera Beach (Grantee) states that <i>no payment will be made for deliverables deemed unsatisfactory by the Department.</i> The deliverables for Subtask A required submission of copies of completed surveys, detailed final designs, all required permits, bid packages, names of selected Contractors, and the executed subcontract. According to the Subtask A performance measures, the Department's Grant Manager will review all deliverables to ensure their completeness and compliance with state and federal laws specific to this Agreement. Based on our review, the following Subtask A deliverables had not been obtained prior to approval for payment:</p> <ul style="list-style-type: none"> •Completed surveys for the Tasks 1 and 2 projects •Detailed final designs for the Task 1 project •Bid packages for the Tasks 14 and 3 projects •Executed subcontract for Task 15 <p>The deliverables for Subtask B required submission of dated color photographs of the site prior to, during, and immediately following completion of the Task; as built certification; and a signed statement from a Florida Licensed Professional Engineer indicating construction had been completed in accordance with the design. According to the Subtask B performance measures, the Department Grant Manager will assure that the task's construction is completed as depicted in the design plans by reviewing submitted photographs of the project and other required deliverables from the Grantee. Based on our review, the following Subtask B deliverables had not been obtained prior to approval for payment:</p> <ul style="list-style-type: none"> •Dated photographs of the Task 1 project prior to and during construction •Final as built documentation for the Task 1 project •Certification from a Florida Licensed Professional Engineer indicating construction had been completed in accordance with the design for the Task 1 project. <p>As a result, the Department paid for Grant Work Plan project costs without verification of all deliverables and assurance that payments were made for completed projects. During the audit, we obtained and verified documentation supporting the majority of required deliverables not previously obtained. Documents were obtained from either the Grantee or the Grantee's Contractors. However, documentation of dated preconstruction photographs and the Professional Engineer's certification of project completion for Task 1 were requested from the Grantee, but not provided.</p> <p>RECOMMENDATION Going forward, we recommended the Division work with Grant Managers to ensure documented deliverables required under the Grant Work Plan are obtained and reviewed prior to Department approval for payment. Documented deliverables obtained by the Grant Manager should demonstrate an accurate representation of the final work completed on Task projects consistent with the Grant Work Plan.</p> | (1) The Division acknowledged the recommendation and will work with the Division Grant Managers to improve their knowledge and experience with managing the Grant Agreements, including obtaining and verifying Agreement-related task deliverables prior to Department approval of payment. To that end, the Division's Staff Director sent a document to the Division Grant Managers summarizing the audits findings and recommendations and noting the opportunity for improvement. | |

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| A-1819DEP-032 | 5/5/2020 | Division of Water Restoration Assistance | <p>Finding #2 The Department approved three payment requests for costs submitted by the Grantee. According to the Contract Payment Requirements outlined in Attachment C of the Agreement, <i>invoices for cost reimbursement contracts must be supported by an itemized listing of expenditures by category. Only expenditures for categories in the approved contract budget should be reimbursed.</i> The project identified in the Agreement Grant Work Plan for Task 1 was part of a larger Neighborhood Improvement Project. The Task 1 payment request included documentation of eight payments made by the Grantee to the Contractor totaling \$7,018,115.80 and included a copy of the Contractor's Schedule of Values that was not legible. A portion of three of the eight payments totaling \$425,000.00 was requested by the Grantee for reimbursement. We obtained a legible copy of the Contractor's Schedule of Values; however, since the Task 1 project was part of the Grantee's larger Neighborhood Improvement Project, the Schedule of Values did not provide sufficient support to demonstrate the portion of expenditures dedicated to cost for the project as described in the Agreement Grant Work Plan for Task 1. Paragraph 3(E)(i) of the Agreement states that <i>the accounting systems for all Grantees must ensure that these funds are not commingled with funds from other agencies. Funds from each agency must be accounted for separately. Grantees are prohibited from commingling funds on either a program-by-program basis or a project-by-project basis. Funds specifically budgeted and/or received for one project may not be used to support another project. Where a Grantee's, or subrecipient's accounting system cannot comply with this requirement, the Grantee, or subrecipient shall establish a system to provide adequate fund accountability for each project it has been awarded.</i> The Grantee's Contract did not require an account for Task 1 project funds separate from the larger Neighborhood Improvement Project. Based on our inquiry, the Grantee was unable to provide a record of cost specifically allocated to the Task 1 project.</p> <p>RECOMMENDATION We recommended the Division ensure that approved payments are supported by legible documentation which documents costs directly related to the Agreement Grant Work Plan projects. If the Grantee's subcontract demonstrates that a Department funded project is part of a larger local project, the Division Grant Managers should work with the Grantee to ensure a system of fund accountability is established to separately document and support costs directly related to projects specified in the Department's Agreements.</p> | (2)The Division acknowledged the recommendation and will work with Division Grant Managers to improve their knowledge and experience with managing the grant agreements, including ensuring that approved payments are supported by legible documentation which documents agreement-related costs. We will also work to ensure the Grantees have a system in place to account for agreement-related costs that are distinguishable from the Grantees other project costs. | |
| A-1920DEP-002 | 3/25/2020 | Division of Air Resource Management | <p>FINDING #1 Task 1 was titled <i>Certify Eligibility of Marine Vessel Diesel Engine to be Replaced. As required under Task 1, Worksheet 1 states, The Grantee must certify the eligibility of the engine(s) that will be replaced by providing proof of the following information as described in the [Diesel Emissions Reduction Act] (DERA) Grant Program Guide. Information proving eligibility will be submitted by completing this worksheet.</i> However, Worksheet 1 did not include a certification statement nor signature requirement from the Grantee. In addition, there was no other form of documentation available in which the Grantee certified the eligibility of the engines being replaced. As a result, it is unclear where the information in Worksheet 1 originated. In addition, the Division lacks documented assurance from Yacht Starship Dining Cruises, LLC (Grantee) that the engines being replaced were eligible under the DERA Grant Program</p> <p>RECOMMENDATION Going forward, we recommended the Division ensure that Agreements contain supporting forms and worksheets which are consistent with task requirements. In addition, the Division should ensure that certifications required under an Agreement are obtained from the recipient prior to approving payment.</p> | (1) The Division agreed with the recommendation. For future projects, the Division will provide a statement for certifying the accuracy and project eligibility at the bottom of Worksheet 1 and require a signature from the Grantee. | |
| A-1920DEP-002 | 3/25/2020 | Division of Air Resource Management | <p>FINDING #2 The DERA Grant requires the Department to submit quarterly progress reports and a detailed final report to the Environmental Protection Agency (EPA) within 90 days of the DERA Grant end date. In the final report, the Department is required to include a narrative summary of the project or activity, project results including final emissions benefit calculations, and the successes and lessons learned for the entire project. Paragraph C. Final Report of DERA Grant states, <i>To the extent possible, final emission benefit calculations should be based on the actual number and type of technologies, vehicles, equipment and engines implemented under the award and actual vehicle miles traveled, idling and/or operating hours, and fuel use. If actual vehicle miles traveled, idling and/or operating hours, and fuel use are not available, the final report will include a detailed explanation of how these values are derived, as well as any assumptions or default values used, for the purposes of emissions benefit calculation.</i> In Worksheet 1, the Grantee reported the annual operation for the three engines to be 1,100, 1,100, and 1,500 hours respectively. While Task 1 required that the Grantee be able to prove a minimum of 1,000 annual operating hours for each marine diesel engine being replaced, submission of this documentation was not required. Without this documentation, the Department lacks support for final emissions benefit calculations included in the final report due to EPA. We requested support for annual operating hours of the engines being replaced. In response, the Grantee provided detailed vessel logs for a sampled month and a supporting summary which reported operating hours annually for each engine as follows (Annualized Hour Totals): Port Main - 1212, Starboard Main - 1236, Starboard Generator - 1812. For projects involving vehicle, engine, or equipment replacement, Paragraph C. Final Report of DERA Grant requires that the Department provide, <i>evidence that the replacement activity is an "early replacement," and would not have occurred through normal attrition/fleet turnover (i.e. without the financial assistance provided by EPA) within three years of the project period start date. Supporting evidence can include verification that the vehicles or equipment being replaced have useful life left and fleet characterization showing fleet age ranges and average turnover rates per the vehicle or fleet owner's budget plan, operating plan, standard procedures, or retirement schedule.</i> In Worksheet 1, the Grantee estimated the remaining useful life for two of the engines to be 10 years and for the remaining engine to be five years. Justification for this estimate was not required under Agreement DG001 (Agreement). Per the EPA State Clean Diesel Grant Program Information Guide, <i>normal attrition is typically defined by the vehicle or fleet owner's budget plan, operating plan, standard procedures, or retirement schedule.</i> In response to our request for support of the estimated remaining engine useful life, the Grantee provided a letter confirming that none of the three engines were budgeted to be replaced within the next three years. Since the Agreement contained no requirement for supporting evidence that the replacement would not have occurred through normal attrition/fleet turnover within three years, the Department lacks this justification as support for the DERA Grant final report due to EPA.</p> | (2) The Division agreed with the recommendation. For future projects, the Division will require the Grantee to provide proof of the engine's operating hours and that the replacement is being performed at least three years prior to the Grantee's scheduled plans to replace the engine with appropriate documentation. The Grantee will also be required to verify with a signature that the unit replacement is occurring before normal attrition. | |

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| | | | <p>RECOMMENDATION</p> <p>We recommended the Division obtain information necessary from the Grantee for the accurate completion of the final report to EPA. Going forward, we recommended the Division ensure that Agreements contain requirements for emission benefit calculation support, such as actual number and type of technologies, vehicles, equipment and engines implemented under the award and actual vehicle miles traveled, idling and/or operating hours, and fuel use. If this information is not available, the recipient should be required to provide a detailed explanation of how these values are derived, as well as any assumptions or default values used. In any agreement which involves vehicle, engine, or equipment replacement, we also recommended the Division include requirements for evidential support that the replacement would not have occurred through normal attrition/fleet turnover. Under the EPA State Clean Diesel Grant Program Information Guide, normal attrition could be supported by the vehicle or fleet owner's budget plan, operating plan, standard procedures, or retirement schedule.</p> | | |
| A-1920DEP-002 | 3/25/2020 | Division of Air Resource Management | <p>FINDING #3</p> <p>For entities awarded funding on a noncompetitive basis, Section 216.3475, F.S. states, <i>each agency shall maintain records to support a cost analysis, which includes a detailed budget submitted by the person or entity awarded funding and the agency's documented review of individual cost elements from the submitted budget for allowability, reasonableness, and necessity.</i> Funding for the Project was awarded to the Grantee on a noncompetitive basis. The Grantee provided an estimated budget for the project. The Division's Grant Manager completed the Budget Cost Analysis Form (DEP 55-229) allocating the budgeted costs under equipment to the three engines. Per the DEP 55-229 Cost Analysis Instructions, <i>Documentation must be maintained in the Contract/Grant Manager's files to support the conclusions reached as shown on this form.</i> The costs were documented to be reasonable, allowable, and necessary. However, there was no documentation available to support conclusions reached on the Department Budget Cost Analysis Form. In addition, the form was not signed by the Division's Grant Manager as required.</p> <p>RECOMMENDATION</p> <p>On future Agreements awarded on a noncompetitive basis, we recommended the Division ensure Grant Managers sign and maintain documentation to support the completion of a cost analysis as required under Section 216.3475, F.S.</p> | (3) The Division agreed with the recommendation. For future projects, the Division will require the Division Grant Manager to approve the completion of a cost analysis accompanied by evidence of the analysis in Worksheet 2 in the same manner as the approval of the worksheets. | |
| A-1920DEP-002 | 3/25/2020 | Division of Air Resource Management | <p>FINDING #4</p> <p>According to Paragraph 9 of the Standard Terms and Conditions Applicable to Grant Agreements, if cost reimbursement or match is authorized in the Special Terms and Conditions of the Agreement, supporting documentation must be provided to substantiate cost reimbursement or match in accordance with the budget category. For salary and wages, this includes a list of personnel involved, position classification, direct salary rates, and hours spent on the project in accordance with the Grant Work Plan. For equipment purchases, this includes copies of invoices or receipts to document purchases, and a properly completed property reporting form. For miscellaneous or other expenses, this includes copies of receipts or invoices. Under Paragraph 4 of the Special Terms and Conditions of the Agreement, reimbursement for costs or availability for costs to meet matching requirements were limited to the budget category for equipment. However, the Budget Detail included in the Grant Work Plan included cost per engine with the inclusion of labor. Under Task 2, the Grantee was required to submit detailed information for the replacement engines using Worksheet 2. Worksheet 2 required that the Grantee <i>insert copies of the receipts of purchase for each new marine diesel engine in this document or attach copies with the submittal of this worksheet.</i> Worksheet 2, as submitted, included a written description of the engine type, manufacturer and model, and projected usage. The Grantee's Grant Manager also provided a list of transactions by account supporting costs under the Agreement. The listing detailed costs for the three engines purchased and other expenses associated with removal of the existing engines and installation of the new engines, including Grantee labor. However, the Division's Grant Manager did not obtain support for costs or receipts for purchases as required. Based on our inquiry, the Grantee's Grant Manager provided a preliminary invoice document and canceled checks to a vendor for the cost of the engines. The Grantee's Grant Manager also provided a listing of personnel costs associated with Grantee labor, which accounted for \$27,507.97 of the total project cost. We obtained the final invoice and confirmation of payment for the engines from the vendor.</p> <p>RECOMMENDATION</p> <p>We recommended the Division ensure that budgeted costs under Agreements reflect budget categories consistent with the anticipated costs. In addition, the Division should ensure that receipts and other required support for reported costs are obtained prior to approving payment.</p> | (4) The Division agreed with the recommendation. For future projects, the Division will require the Grantee to provide a schedule of values completed and submitted with Worksheet 1 in addition to a copy of the original receipt(s) provided by the distributor/manufacturer of the replaced unit in Worksheet 2. | |
| A-1920DEP-002 | 3/25/2020 | Division of Air Resource Management | <p>FINDING #5</p> <p>The serial number for each of the replacement engines purchased was required as part of Task 2, Worksheet 2. Upon submission of the document, engine serial numbers were not included. Worksheet 2 states, <i>If the Grantee is unable to provide the marine diesel engine serial number at the time of purchase, the Grantee may submit Worksheet 2 without the serial number. The grantee shall submit an updated Worksheet 2 when the marine diesel engine serial number is available.</i> The Division Grant Manager did not obtain an updated Worksheet 2. As a result, the Division lacked verifiable identification of the engines purchased. The serial numbers for the three engines purchased were included on the final paid invoice we obtained from the vendor.</p> <p>RECOMMENDATION</p> <p>Going forward, for Agreements which involve vehicle, engine, or equipment replacement, we recommended the Division ensure that verifiable identification of the items purchased is obtained prior to approving payment.</p> | (5) The Division agreed with the recommendation. For future projects, the Division will require the Grantee to provide certified serial numbers of the new vehicles, engines, or equipment being replaced prior to approving the partial cost reimbursement payment. | |

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| A-1920DEP-002 | 3/25/2020 | Division of Air Resource Management | <p>FINDING #6 Tasks 1 and 2 of the Agreement Grant Work Plan included Performance Standards which stated, <i>The Department's Grant Manager will review the documentation to verify that the deliverables are provided as described above. Upon review and written acceptance by the Department's Grant Manager of all deliverables under this task, the Grantee may proceed with the remaining tasks.</i> A Performance Standard was not included under Task 3. The Grant Work Plan also stated, <i>With the approval of all three Tasks, the Grantee shall submit to the Department's Grant Manager the Payment Request Summary Form.</i> According to the Project Timeline, the tasks were required to be completed and the Payment Request Summary Form submitted by June 1, 2019. The Division's Grant Manager provided e-mail correspondence documenting that the Grantee's Grant Manager submitted the required worksheets. The Payment Request Summary Form was received June 17, 2019. The Division's Grant Manager could not provide documented approval of the tasks which would have authorized the Grantee to proceed with subsequent tasks and submission of the Payment Request Summary Form.</p> <p>RECOMMENDATION We recommended the Division work with Grant Managers to ensure deliverables required under Grant Work Plan tasks are submitted, reviewed, and approved as required prior to proceeding with activities under subsequent tasks and submission of payment requests. In addition, the Division should ensure that performance standards are included for each task under the Grant Work Plan.</p> | (6) The Division agreed with the recommendation. For future projects, the Division will include performance standards for all tasks (e.g., scragpage documentation for Task 3) and provide written approvals as stated in the work plan. | |
| A-1920DEP-006 | 11/13/2019 | Division of Recreation and Parks | <p>FINDING #1 According to Paragraph 1.8(i) of the Operations Manua, Park safes must be secured to a wall or structure and have an inner compartment that can be locked to provide additional access restrictions. During our site visit, we observed that the safe used by Jonathan Dickinson State Park (Park) does not contain the required inner compartment and is not secured on a daily basis.</p> <p>RECOMMENDATION We recommended the Division ensure that the Park maintains a safe with an inner compartment that can be locked to provide additional access restrictions. Further, the Park should take added steps to ensure the safe is maintained in a secured manner.</p> | (1) The Division agreed with the recommendation. As of June 2020, the Park has installed a secure safe with an inner compartment during the recent remodel of the Ranger Station. | |
| A-1920DEP-006 | 11/13/2019 | Division of Recreation and Parks | <p>FINDING #2 For reported revenue reviewed during the sampled months, adjustments reported monthly on the Park's Daily Deposit Worksheets (DDW) were not consistent with differences between financial session reports and credit/cash receipts for nine out of 61 days. Per the Florida State Parks and CAMA Revenue Collection Procedures, an explanation for any differences should be included in the Comments Section of the DDW. There was insufficient documentation to explain a majority of the documented adjustments. This was due, in part, to the Park's decision to submit a weekly deposit summary, rather than documenting shift adjustments on a daily basis.</p> <p>RECOMMENDATION We recommended the Division work with the Park to ensure all adjustments between reported revenue and daily receipts are documented to provide an explanation for the difference. To promote better accountability for daily adjustments, this should be documented daily for each shift.</p> | (2) The Division agreed with the recommendation. The Park now documents and provides justification for variances and adjustments between reported revenue and daily receipts. In addition, the new Park Revenue Application system provides daily adjustment language. | |
| A-1920DEP-006 | 11/13/2019 | Division of Recreation and Parks | <p>FINDING #3 According to Chapter 60A-1.002, F.A.C., <i>purchases \$2,500 or greater require two written quotes. If less than two quotes are received, agencies must provide justification as to why additional quotes could not be obtained. If commodities or contractual services are available from a single source, the agency must document the conditions and circumstances.</i> Of the five reviewed Purchase Orders exceeding \$2,500, four were issued to one vendor for cabin and resident lift station pump services. The Park did not obtain two quotes for services under any of the four Purchase Orders and submitted a contract exception form with each. One exception was documented as a single source service provider, and three were documented as emergency purchases. Under the Purchase Order with single source exception, Form DEP 55-201 included documentation that the Park had used the vendor in the past and was satisfied with the work quality and price. However, there was no justification which documented the vendor was the only source available to provide the service. Justification for the emergency purchases included documented time limitations and health and safety. Based on discussions with Park staff, the Park did not have processes in place to ensure these pumps were being maintained. While it is imperative that the Park maintain the health and safety of all Park visitors and residents, repetitive emergency repair purchases do not demonstrate effective on-going management of equipment nor adherence with Chapter 60A-1.002, F.A.C. The remaining Purchase Order was for the Park's annual purchase of rental cabin linen services. The Park has used the same vendor each year for these services since FY 2014-2015. For services during FY 2018-2019, the Park documented solicitation of quotes from three vendors and obtained a quote from one. Of the two other vendors invited to submit a quote, one appeared to be a dry-cleaning business and the Park's Administrative Assistant indicated that the other had previously advised the work would not be cost effective. Despite these known factors, the annual solicitation consistently documented a request for quotes from the same three vendors, with the sole quote obtained from the same vendor. All the purchases reviewed were approved by the District and subsequently through the Procurement Section in the Bureau of General Services.</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 Procurement Guide. For purchases that exceed \$2,500, a minimum of two quotes should be obtained. If the minimum quotes cannot be obtained and due diligent procurement efforts have been demonstrated, the circumstances for the single source purchase should be documented as required. Further, the Division should work with the District and Park to address equipment maintenance practices to minimize circumstances that put the Park at risk of paying inflated costs due to emergency repairs.</p> | (3) The Division agreed with the recommendation. The District and Park procurement practices now comply with Section 287, F.S., Chapter 60A-1.002, F.A.C, and the Department Procurement Guide. Further, the Division will recommend to the Department implementation of an annual refresher training on P-Card limits and procurement thresholds in accordance with Chapter 60A-1.002(5), F.A.C. | |

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| A-1920DEP-006 | 11/13/2019 | Division of Recreation and Parks | <p>FINDING #4 The Park maintains two 500-gallon tanks for unleaded and diesel bulk fuel. Per Paragraph 1.8(j) of the Operations Manual, <i>a Bulk Fuel and Oil Issue Log is to be used to track the use of bulk fuel and oil.</i> The Park maintains a Monthly Bulk Gas and Oil Issue Log which documents beginning inventory, purchases, use, and a reconciliation between the ending fuel balance and actual quantity on hand at the end of the month. Based on a comparison of these logs to purchases during the audit period for unleaded fuel, the Park documented receiving 34 gallons less on the log than purchased during the month of July 2018. Based on measurements of fuel taken during our site visit on June 18, 2019, the actual quantity on hand was an additional 30 gallons less than supported by record. For diesel fuel, the Park documented receiving 67 gallons more on the log than purchased during the month of November 2018. From our measurement of the diesel fuel tank, the actual quantity on hand was only 30 gallons more than the amount supported by record. From discussions with Park staff, there is limited access to the fuel tanks; however, Park management has historically not verified information recorded by maintenance staff on the Monthly Bulk Gas and Oil Issue Logs.</p> <p>RECOMMENDATION We recommended that the Division work with the Park to put additional controls in place to reconcile purchases with recorded amounts received. Park management should verify the level of fuel on hand at the end of each month to ensure the accuracy of recorded amounts.</p> | (4) The Division agreed with the recommendation. Park management now verifies the level of fuel on hand at the end of each month to ensure the accuracy of recorded amounts. Locks have been changed to ensure limited access to fuel transfer pumps. | |
| A-1920DEP-006 | 11/13/2019 | Division of Recreation and Parks | <p>FINDING #5 The Park is required to maintain a firearm activity log for each firearm in accordance with the Firearm Use Standard. Further, the nuisance and exotic animal removal standard requires the Disposition of Feral Hogs form to be completed each time. We reviewed the Firearm Activity Logs for March 26, 2019, through June 2, 2019, and found eight instances of recorded Disposition of Feral Hogs forms that were not noted on the log and nine activity log entries were noted to not have the required disposal sheet. According to the Firearm Use Standard, employees and volunteers must complete classroom training, Division in-house training, and range qualification. We received documentation for nine staff members. Of those nine, three were missing documentation. One did not have a firearm approval memo on file, one did not have documentation of completing the Division in-house training, and the classroom training certificate and firearms qualification was not on file for all three. Of the three, one was listed as a volunteer for the Park. The remaining two of the three employees are former Park management and no longer with the Park.</p> <p>RECOMMENDATION We recommended the Division work with the Park to ensure that proper procedures are in place documenting firearm use activity and staff training in accordance with standards.</p> | (5) The Division agreed with the recommendation. Corrective action has been taken to ensure that proper procedures are in place and followed to document firearm use activity and staff training in accordance with standards. | |
| A-1920DEP-006 | 11/13/2019 | Division of Recreation and Parks | <p>FINDING #6 We reviewed the Agreements of Occupancy for employees residing at the Park. Section 1 of the Agreement of Occupancy for Employee-Owned Mobile Home Sites states <i>This site is provided to the employee subject to all provisions and restrictions noted in the Florida Park Service Housing Policy contained in Chapter 2, Operations Manual.</i> However, the housing policy is in Section 1.5(c) of the Operations Manual. Section 11 of the Agreements require the resident of State-Owned or Employee-Owned sites to pay utilities directly through the provider, unless they share a meter with another residence, which they would pay the Department directly. The base rate for the residences that fall under this exception is \$125 per month for one bedroom, and \$25 for each additional bedroom. Three employees residing in housing at the STOP Camp are being charged and paying \$50 per month. Based on conversation with Park management, the previous Park Manager and District Manager agreed to a flat fee of \$50 per month for utilities for STOP Camp residences.</p> <p>RECOMMENDATION We recommended the Division work with the Park to review and correct any inconsistencies with the Agreement language referencing the Operations Manual. Further, the Division should determine an accurate amount to be charged to STOP camp residents and correct Agreements accordingly.</p> | (6) The Division agreed with the recommendation. The Operations Manual is being revised for statewide consistency. All Occupancy Agreements are being reviewed and the Occupancy Agreements for this Park will be updated. | |
| A-1920DEP-006 | 11/13/2019 | Division of Recreation and Parks | <p>FINDING #7 Based on the Agreements of Occupancy, the employee is required to notify the Department of all occupants, which must be approved by the Department. Section 1.5(c)(8)(b) of the Operations Manual requires individuals occupying the residence with the employee who are not considered immediate family pay a rental fee based on the approved Florida Park Service housing rental schedule. According to Section 1.5(c)(8)(a) of the Operations Manual, <i>immediate family is defined as the spouse of the approved resident, lawful dependent children and parents of the approved resident and spouse and any other persons in custodial care of the approved resident and spouse. The rental rate for additional occupants is \$100 per person, per month.</i> We verified that two residents had additional occupants, and that one had not paid the required rental fee per the Operations Manual. Based on conversation with the Resident, they were unaware that their granddaughter was not considered immediate family. The additional occupant resided with the employee from June 2018 to May 2019.</p> <p>RECOMMENDATION We recommended the Division work with the Park and the employee to determine the amount owed to the Park for the additional occupant rent.</p> | (7) The Division agreed with the recommendation. The Operations Manual is being modified to limit non-family residents. The Bureau Chief will either demonstrate the need to provide residency to the non-family occupants and determine, consistent with state rules, a basis for fees or cause non-staff residents to be removed. The non-family resident is no longer residing in the Park and the District approved the fees be waived due to initial misinterpretations. | |
| A-1920DEP-006 | 11/13/2019 | Division of Recreation and Parks | <p>FINDING #8 According to the Operations Manual, Section 1.5(c)(11), <i>an annual inspection of all park residences should be performed by the Park Manager utilizing the Residence Inspection Report.</i> Based on documentation provided, eight of the 16 sites had completed inspection reports for FY 2017-2018, and five had an inspection completed in FY 2018-2019. The remaining three did not have an inspection report on file. Further, Chapter 1.2(h) of the Operations Manual requires an annual Park inspection be performed by District Management. The District is required to complete the Park Management Summary. The District was unable to provide a completed Summary for the scope of our audit; however, the District was able to provide a Summary completed August 1, 2019.</p> <p>RECOMMENDATION We recommended the Division work with Park and District management to ensure that all inspection reports are completed accurately and timely.</p> | (8) The Division agreed with the recommendation. Inspection reports are required to be complete, accurate and timely. The Park Manager is working with the District management to complete all inspection reports and then follow an annual inspection schedule. Annual inspections were completed in FY 2019-2020. | |

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| A-1920DEP-006 | 11/13/2019 | Division of Recreation and Parks | <p>FINDING #9 Division requirements for Permits are addressed in the Operations Manual in Chapter 1.2 as well as Chapter 5.2. We reviewed a sample of five Permits with events occurring between March 2019 and June 2019. One Permit was signed two days after the event ended, and one was signed one month after the event ended. In addition, the Permits documentation included a Department Contract/Grant Review Form, which had been used only for Department contracts and grants and is no longer a valid Department form. According to Park and District staff, this form was used for routing purposes. There were noted inconsistencies of District approval on four out of five Permits. The Permit included a fee structure that is not consistent with the Division fees for individual entry. Three of the five Permits required the Permittee to pay per participant for Park entry fees and include a per participant donation to the CSO. The events were not sponsored by the Friends of Jonathan Dickinson State Park, Inc. Citizen Support Organization. From event information available online, alcohol was provided at one event. However, the Permit did not include sufficient documentation of Park Manager approval as required under Chapter 5.5(j) of the Operations Manual, and there is no documentation of required liability insurance for the event.</p> <p>RECOMMENDATION We recommended the Division work with the District and the Park to ensure proper approval procedures are in place regarding Permits. The Division should review the Operations Manual to ensure that there are concise guidelines for the Park in regards to fee structure, allowable items, and sufficient documentation.</p> | (9) The Division agreed with the recommendation. The Division is reviewing the Operations Manual to ensure that there are clear guidelines for the Permit fees and requiring specific documentation. Park management has honored previous fees for previous executed events. Since this time, the Park is now ensuring that event Permits are completed prior to the event, approvals are documented, and correct Permit fees are collected. | |
| A-1920DEP-006 | 11/13/2019 | Division of Recreation and Parks | <p>FINDING #10 The Citizen Support Organization's (CSO) fiscal year begins on January 1 and ends on December 31. According to the Agreement, the CSO is required to submit an Annual Program Plan on or before the end of the CSO's fiscal year. The Annual Program Plans for 2018 and 2019 were not submitted by the end of the CSO's fiscal year. The 2019 Annual Program Plan reflected Park Manager approval prior to the date signed by the CSO President. According to paragraph 5(b) of the Agreement, <i>the Annual Program Plan must include a complete plan of Park improvement projects, activities, and fundraisers, and events. All activities must include designation of location, facilities, and time of use.</i> Paragraph 7 of the Agreement gives the CSO authorization to sell merchandise in the Park ranger's station. The CSO collects funds from coin-operated laundry machines located in the campground area and sells merchandise at the Visitor Center. However, the locations, facilities, and times associated with the activities were not designated in the Annual Program Plan approved by the Park Manager.</p> <p>RECOMMENDATION We recommended the Division work with the Park to provide additional oversight of CSO activities to ensure the Annual Program Plans are submitted on or before the end of the CSO's fiscal year. The Division should work with the Park to ensure that all CSO fundraising activities are designated in the Annual Program Plan, and approved by the Park Manager.</p> | (10) The Division agreed with the recommendation. It is now the Park Manager's responsibility to ensure that all CSO fundraising activities are designated in the approved Annual Program Plan. | |
| A-1920DEP-006 | 11/13/2019 | Division of Recreation and Parks | <p>FINDING #11 According to the Financial Policy, <i>The CSO shall have a safe at Park headquarters designated for the receipt and temporary holding of any monies received at the Park. The safe shall be kept locked except when accessing to deposit or remove money. All movement of monies to and from the safe shall be documented on a "safe log".</i> Based on observations during our site visit, the CSO does not have a separate safe designated at the Park for CSO funds. The CSO uses the Park's safe for temporarily holding funds collected by Park staff for operation of the coin-operated laundry machines in the campground area. This safe is not secured as required. Funds collected for merchandise sales were not maintained in the safe as described in the Financial Policy. Section 1.4(11) of the Operations Manual requires that Park employees handling CSO funds on behalf of the CSO must follow guidelines established in the CSO's financial policies. According to the CSO's Financial Policy, <i>individuals responsible for receipt of CSO revenue must be approved by the Board. The District Bureau Chief must approve Park staff collecting funds on behalf of the CSO.</i> Based on our inquiry, the District Bureau Chief was unable to provide documentation of written approval for Park staff to collect CSO funds. According to the Financial Policy, <i>the Treasurer shall approve any expenditures up to \$100 and the President shall approve up to \$250 for direct support of Park system activities. All other expenditures, that are not budgeted must be approved by the Board of Directors.</i> The CSO's Club Scrub committee Board Members have access to a separate CSO Club Scrub bank account, credit cards and on-line payment accounts. During the audit period, Club Scrub Committee Board Members did not appear to have spending limits and many expenditures were not approved in writing by the Board. Specifically, we noted the following control weaknesses: <ul style="list-style-type: none"> •Club Scrub committee expenditures during the audit period included payments to a business owned by one Board member for equipment rental. While additional service quotes had been obtained prior to using the business, there was no documentation of Board approval for using the Board member's business, or that the Board voted on using the business with the Board member abstaining as outlined in the CSO's Code of Ethics. Several of the expenditures to the business were through the use of the Board member's CSO credit card. •Two Club Scrub Committee expenditures were not supported by invoices or receipts. Documentation associated with these expenditures included an e-mail to a Club Scrub Committee Board member and a record of hours with no name or description of services. •According to Chapter 4.3 of the CSO Handbook, Spending must be consistent with the CSO Agreement or in support of the CSO's purposes as stated in the Articles of Incorporation. Any other proposed use of CSO funds must be pre-approved in writing by the Park Manager (e.g., donations to other organizations, memberships in other organizations, etc.). During the sampled month of April 2019, a check for \$1,000 was written by a Club Scrub Committee Board member to an external trail association as a donation. The CSO could not provide documentation that the donation was pre-approved in writing by the Park Manager. </p> <p>RECOMMENDATION We recommended the Division work with the Park to strengthen controls over CSO activities consistent with the CSO's Financial Policy, Code of Ethics, and the CSO Handbook. These controls should include documented financial oversight, review, and written approval of CSO expenditures and activities. The Division should review whether the current practices of Park staff collecting CSO funds is appropriate use of Park resources. Any use of Park staff should be approved in writing by the District Bureau Chief and consistent with requirements in the Operations Manual.</p> | (11) The Division agreed with the recommendation. The Division will work with the Park to strengthen controls over CSO activities consistent with the CSO's Financial Policy, Code of Ethics, and the CSO Handbook. Current resolutions to the Finding include the following: <ul style="list-style-type: none"> •The Park is working with the CSO to achieve compliance. •The CSO has removed vending machine revenues from the Ranger Station safe and the CSO quarter exchange fund has been dissolved with signs directing visitors to the concession for change. •The CSO has purchased its own safe with an internal compartment and the safe is located at the Kimbell Center. •Park staff involvement has been limited. •The CSO Board members are assisting with vending machine revenue collection and are trying to recruit a volunteer to handle. •The Club Scrub Committee Chair who had undocumented purchases and Board member with business conflicts have resigned from the Board. •Club Scrub no longer maintains a separate PayPal account. •All purchases not pre-approved in the annual budget are being approved by the Friends Board. By-laws are being updated to remove language approving Club Scrub to make large purchases from select businesses. •The Club Scrub bank account has been dissolved and funds were deposited into the CSO's account. | |

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| A-1920DEP-006 | 11/13/2019 | Division of Recreation and Parks | <p>FINDING #12</p> <p>During the audit period, the CSO held a Club Scrub Growler event. For this event, the CSO had not obtained written approval from the Park Manager/District Bureau Chief to charge a separate fee or donation in lieu of the usual Park entrance fee as required under Paragraph 5.b. of the CSO Agreement. A copy of the written Essential Event Criteria for the event was not submitted to the Park as required under Chapter 4.5.1 of the CSO Handbook. In addition, the CSO had not obtained written approval for publicity released about the event from the Park Manager as required under Chapter 4.5.3 of the CSO Handbook and had not obtained written Park Manager approval for the CSO to serve alcohol at the event as required under Chapter 4.6 of the CSO Handbook. Based on discussions with CSO and Park staff, most of these activities resulted from verbal discussion with prior Park management. For the event, the CSO paid the Park \$670.41 in entrance fee payments for 357 participants calculated at \$1.88 per individual. The CSO's Board Meeting minutes documented 750 event participants. The CSO did not provide a listing of event participants to justify the difference in fee payment but indicated that not all participants at the event entered the Park. The CSO also could not provide authority or written approval to pay the Park individual entrance fee amounts less than the Division's statewide fee schedule. Several of the expenditures reviewed during the audit period were in preparation for the Club Scrub committee's Endless Summer Paddle Event in June 2019. This event was not included on the CSO's Annual Program Plan for 2019 and had not been approved in writing by the Park Manager.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with the Park to strengthen controls and provide additional oversight of CSO events. All events and event publicity should be approved in advance in writing, including written approval from the Park Manager/District Bureau Chief to charge a separate fee or donation in lieu of the usual Park entrance fee. Prior to events, the Park should ensure the event Essential Event Criteria is submitted to the Park Manager and published for event participation. The Park should ensure that written Park Manager approval is provided in advance if alcohol will be served at an event. The Park should also require documentation to support the number of participants included in CSO fees for individual Park entrance and ensure the fee payment is consistent with the Division's standard fee for individual entry.</p> | (12) The Division agreed with the recommendation. Corrective action has been taken and all new events are following the approved fee schedule. | |
| A-1920DEP-006 | 11/13/2019 | Division of Recreation and Parks | <p>FINDING #13</p> <p>According to Chapter 1.4.(c)(3) of the Operations Manual, <i>a spouse, relative, or dependent who resides with a park employee must not serve as a CSO Officer (President, Vice President, Secretary, Treasurer, etc.) with that park's CSO.</i> The CSO's 2019 Annual Report filed with the Department of State Division of Corporations listed the spouse of a Park employee as the CSO Treasurer.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with the Park to ensure that no Park employee, spouse, relative, or dependent who resides with a Park employee serve as an Officer on the CSO Board.</p> | (13) The Division agreed with the recommendation. Now, no park employee, spouse, relative, or dependent who resides with a park employee serves or may serve as an Officer on the CSO Board. The CSO Board Members have been verified on their new website and Division of Corporations' annual filing. | |
| A-1920DEP-007 | 12/3/2019 | Division of Recreation and Parks | <p>FINDING #1</p> <p>According to Paragraph 5 Agreement MY-0612 (Agreement) with National and State Park Concessions Jonathan Dickinson, Inc. (Concessionaire) at Jonathan Dickinson State Park (Park), <i>the Concessionaire is provided the use of two resident sites located in the Park. The fee for each site is \$100 each, paid monthly.</i> One site was being occupied full time by the Concessionaire Manager, and the other was used seasonally. Based on review of the Monthly Report of Gross Sales, the Concessionaire had only been paying the required fees for one site.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with the Park and the Concessionaire to ensure the Concessionaire pays fees as required when the sites are occupied. Further, the Division should work with the Park and Concessionaire to determine the outstanding amount owed for past unpaid site fees.</p> | (1) The Division agreed with the recommendation. The Park Manager determined the amount owed for the unpaid outstanding site fees to be \$500 from November 18, 2018, through April 21, 2019. This amount has been paid by the Concessionaire. | |
| A-1920DEP-007 | 12/3/2019 | Division of Recreation and Parks | <p>FINDING #2</p> <p>Paragraph 2 of the Agreement Minimum Operations Requirements outlines the minimum and maximum rental equipment that the Concessionaire may provide. This includes a maximum combination of 50 canoes and kayaks, a maximum of five small outboard powered skiffs, a minimum of six bicycles, and other similar rental equipment which shall be pre-approved, in writing, by the Park Manager. Paragraphs 2.c-d. states, <i>The Concessionaire shall obtain approval, in writing, from the Park Manager prior to placing passenger vehicles, vessels and rental equipment in use. Approval of the equipment will be based on public safety, resource protection, design and capacity of the vehicle or equipment, compatibility with other activities, compliance with the Americans with Disabilities Act, and aesthetic factors, such as compatible colors. The Concessionaire shall not change the vessels or the number of vessels without receiving pre-approval, in writing, from the Park Manager.</i> During our site visit, the Concessionaire indicated that 80 canoes and kayaks are available for rental, exceeding the 50-maximum outlined in the agreement. The Concessionaire also offers stand-up paddleboards, which are not listed in the Agreement. Neither have documentation of approval by Park management.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with Park management to review the Concessionaire's current rental inventory and determine whether current equipment offerings meet Division expectations with respect to public safety, resource protection, design and capacity, compatibility with other activities, compliance with the Americans with Disabilities Act, and other Division requirements. The rental equipment and level of inventory should be approved by the Park Manager as required per the Agreement.</p> | (2) The Division agreed with the recommendation. The Division has worked with the Park Manager to review the Concessionaire's rental inventory with respect to the named criteria and to provide written approval of equipment types and inventory levels as required by the Agreement. | |

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| A-1920DEP-007 | 12/3/2019 | Division of Recreation and Parks | <p>FINDING #3 Paragraph 7 of the Agreement Minimum Operational Requirements states, <i>Within the first thirty (30) days of operation under this Agreement, the Concessionaire shall provide a draft Safety Plan which will be evaluated by the Park Manager. A final Safety Plan which incorporates the District and Park Manager's comments and shall be approved by the Park Manager; shall be implemented within the first sixty (60) days of operation under this Agreement. The Safety Plan shall be revised once a year, thereafter by the Agreement execution anniversary date.</i> The Environmental Plan obtained from the Division's files was dated June 2013, Version 2014. However, there was no correspondence contained in the files demonstrating that it had been evaluated by the District and approved by the Park Manager. Upon request, the Concessionaire provided the Park Manager and audit staff with an updated Environmental Protection Plan and Safety Plan, which were both labeled as Version 2019. During the course of our audit, the Department's Safety Officer noted boating safety deficiencies regarding the Concessionaire's rental equipment. Upon discovery, the Concessionaire took corrective measures to update the equipment as needed. As written, the Agreement does not require the Concessionaire to submit the Annual Safety Plan revision for Division review and Park Manager approval. This lack of clarity presents a control weakness which hinders continuous accountability for public safety between the Concessionaire and Division. During our review of completed Quarterly Evaluations for activities during the audit period, it was noted that Section E, Other Required Reports and Documentation of the form states, <i>Safety Plan provided to Park Manager is revised and approved annually.</i> This requirement is not consistent with the requirement outlined in the Agreement. During the audit period, all completed Quarterly Evaluations indicated that the Safety Plan had been revised and approved. However, the only revisions that could be located were versions for 2017 and 2019. Neither demonstrated they had been reviewed and approved by the Park Manager.</p> <p>RECOMMENDATION We recommended the Division review the language contained in the Agreement and Quarterly Evaluations to ensure that consistent direction is provided to the Concessionaire and Park management regarding the receipt, review, and approval of annual Safety Plan revisions. Given the noted safety concerns and the lack of Division approval for rental equipment noted in Finding 2, the Division should take steps to strengthen controls and oversight of the Concessionaire's adherence to Division safety requirements.</p> | (3) The Division agreed with the recommendation. The Park Business Development Section will prepare an Amendment which modifies the Concession Agreement's Safety Plan requirements to ensure consistency with routing, reviewing and approving Safety Plans. The Agreement will be amended in FY 2020-2021, pending the implementation of a scheduled update to the Concessions chapter of the Division's Operations Manual. The Department's Safety Officer has approved the Concessionaire's most recent Safety Plan. | |
| A-1920DEP-007 | 12/3/2019 | Division of Recreation and Parks | <p>FINDING #4 According to the Agreement Minimum Accounting Requirements, Paragraph A(5), <i>if receipts exceed \$2,000, they shall be deposited intact daily. Receipts that do not exceed \$2,000 a day shall be deposited intact periodically, which shall be no more than a five-day working period.</i> We reviewed the cash deposits made for the sample months and found 12 of the 63 days were deposited more than five days after receipt. Further, all deposits exceeding \$2,000 were not deposited within one working day.</p> <p>RECOMMENDATION We recommended the Division work with the Park and Concessionaire to ensure proper controls are in place regarding the timeliness of deposits.</p> | (4) The Division agreed with the recommendation. The Park Manager will ensure the proper controls are in place regarding the timeliness of deposits. | |
| A-1920DEP-007 | 12/3/2019 | Division of Recreation and Parks | <p>FINDING #5 According to the Agreement Minimum Accounting Requirements, <i>customer refunds shall be documented by customer signed sales slips indicating the receipt of the refund; the document shall state the reason for the refund; identify the cashier making the refund; date stamp and time the refund; and be maintained electronically within the Point of Sale system. Voided receipts must have documentation identifying the reason for the void.</i> While the Concessionaire demonstrated refunds and voids being maintained electronically through the Point of Sale system, the Concessionaire could not provide documentation explaining the reason for the refund or void. The Concessionaire has since begun implementing a refund process that includes documentation. Further, Park Management failed to report an accurate evaluation of the Concessionaire's process on the Quarterly Evaluations.</p> <p>RECOMMENDATION We recommended the Division work with the Park to ensure the Concessionaire maintains records supporting all refund transactions with customer signed sales slips indicating the receipt and reason for the refund. Further, Park management should ensure that an accurate review of the documentation is being completed for the Quarterly Evaluation.</p> | (5) The Division agreed with the recommendation. Corrective action has been taken and the Concessionaire is utilizing a receipt signature stamp. The Park Manager has further directed the Concessionaire to maintain the appropriate documentation for refunds and the Park Manager will accurately report the review of documentation in future Quarterly Evaluations. | |
| A-1920DEP-007 | 12/3/2019 | Division of Recreation and Parks | <p>FINDING #6 Paragraph 5(n)(2) of the agreement states, <i>an Agreement of Occupancy shall be signed by both the Department and the Concessionaire for each of the occupied resident sites prior to the Concessionaire's occupancy of such sites.</i> Based on documentation from the Park Manager, there was a completed Agreement for the Concessionaire Manager, but there was not a completed agreement for the staff that stay seasonally in the Equestrian area.</p> <p>RECOMMENDATION We recommended the Division work with the Park and the Concessionaire to ensure that a proper Occupancy Agreement is signed for the time frame that the rental site is occupied.</p> | (6) The Division agreed with the recommendation. The Park Manager has confirmed that the Equestrian area is no longer needed by the Concessionaire. An Occupancy Agreement has been executed for a site occupancy at the Park. | |

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| A-1920DEP-007 | 12/3/2019 | Division of Recreation and Parks | <p>FINDING #7 According to the Schedule and Scope of Capital Improvements in the Agreement, the Concessionaire was required to provide at least \$171,000 in funding for capital improvements. Improvements included replacing the roof and siding on the River Store Building, upgrading the electrical system, and construction of a food and beverage garden. The food and beverage garden shall include a dining patio, fencing, tables and chairs, a mobile kitchen unit, as well as a 26' x 30' canvas awning covering the patio. The Department acknowledged completion of the capital improvements in 2017. However, during our site visit it was noted that a canvas awning does not cover the patio area. An amendment to the Agreement was executed in November 2017 to include an additional \$200,000 in capital improvements to be completed no later than March 30, 2018. This included construction of a bathhouse/concession building at the Camp Murphy location. As of October 2019, the capital improvement has not been completed. The Concessionaire provided significant documentation of attempts to correct the noted issues since December of 2017. The correspondence provided also included notices to the Park Manager as well as the District of reasons for delays, changes, and updates of activity. However, there has been no formal Division approval or Agreement amendment modifying the Agreement terms or extending the required construction completion date.</p> <p>RECOMMENDATION We recommended the Division work with the Park and Concessionaire to ensure that any agreed upon modifications to the capital improvements or required completion dates are formally established and approved by the Division.</p> | (7) The Division agreed with the recommendation. The Park Business Development Section will prepare an amendment which modifies the Concession Agreement's capital improvement deadlines. The Agreement will be amended in FY 2020-2021, pending the implementation of a scheduled update to the Concessions chapter of the Division's Operations Manual. | |
| A-1920DEP-008 | 2/20/2020 | Division of Recreation and Parks | <p>FINDING #1 Chapter 1.8(c)(2) of the Division's Operations Manual states that the <i>Park Manager or designee will clear or close all Financial Sessions (FIN Sessions) and credit card machines at the end of the day or prior to opening for business the following morning and account for all receipts, and assure that employees with access over cash are not assigned the responsibility of closing or clearing Point Of Sale Stations and credit card machines. This person should not have served as an operator for that day. Only a supervisor or designee that clears the Point of Sale Station should program the Point Of Sale Station.</i> Based on review of 50 FIN Sessions for the sampled months, 24, which generally represented end of the week and weekends were not closed daily as required. At Ravine Gardens State Park (Park), Park management indicated this was primarily due to weekend staffing limitations. Leaving FIN Sessions open for multiple days reflects a lack of daily supervision over revenue collection.</p> <p>RECOMMENDATION We recommended the Division work with the Park to ensure all FIN Sessions are closed daily as required in the Operations Manual.</p> | (1) The Division agreed with the recommendation. The Park Manager will ensure that all FIN sessions are closed daily as required. | |
| A-1920DEP-008 | 2/20/2020 | Division of Recreation and Parks | <p>FINDING #2 Chapter 287, F.S. establishes statutory procurement requirements. According to Chapter 60A-1.002, F.A.C., <i>purchases \$2,500 or greater require two written quotes. If less than two quotes are received, the Department must provide justification as to why additional quotes could not be obtained.</i> Of the six sampled Purchase Orders exceeding \$2,500, the Park had not obtained two quotes as required for one, which was for stones for needed repairs. According to the Purchase Order, the Park documented efforts to solicit quotes from five vendors. However, the selected vendor was the only business contacted that was a supplier of stones.</p> <p>RECOMMENDATION We recommended the Division ensure that Park procurement practices comply with Section 287, F.S., and Chapter 60A-1.002, F.A.C. For purchases that meet or exceed \$2,500, a minimum of two quotes should be obtained. If the minimum quotes cannot be obtained from providers of the needed commodity or service, and due diligent procurement efforts have been demonstrated, the circumstances for the single source purchase should be documented.</p> | (2) The Division agreed with the recommendation. Park procurement practices will now comply with Section 287, F.S., Chapter 60A-1.002, F.A.C., and the DEP Procurement Guide. The Park Manager will ensure the Park documents efforts to obtain more than one quote on any purchase that meets or exceeds \$2,500 and will provide a statement of justification in the event the Park is unable to obtain more than one quote. | |
| A-1920DEP-008 | 2/20/2020 | Division of Recreation and Parks | <p>FINDING #3 According to Paragraph 5.b. of the Agreement with the Friends of Ravine Gardens State Park, Inc., <i>CSO, the CSO is required to submit an Annual Program Plan on or before the end of the CSO's fiscal year.</i> The Annual Program Plan for 2019 was not submitted by the end of the CSO's fiscal year as required and reflected a submission and approval date of January 16, 2019. On December 14, 2018, Division leadership had communicated to Districts that the required due date for Annual Program Plans was January 25, 2019, which was past the date required under the Agreement. Paragraph 25 of the Agreement states, <i>This Agreement contains all the terms and conditions agreed upon by the parties, which terms and conditions shall govern all transactions between Division/DEP and the CSO. Any alterations, variations, changes, modifications or waivers of provisions of this Agreement shall only be valid when they have been reduced to writing, duly signed by each of the parties hereto, and attached to the original of this Agreement.</i> While the extended due date was authorized in writing by the Division, the change was not signed by both parties and attached to the original Agreement as required.</p> <p>RECOMMENDATION We recommended the Division ensure that Annual Program Plans are submitted on or before the end of the CSO's fiscal year as required under the Agreement. Any alterations, variations, changes, modifications or waivers of provisions of the Agreement should only be valid when they have been reduced to writing, duly signed by both the Division and CSO, and attached to the original Agreement.</p> | (3) The Division agreed with the recommendation and future alterations, variations, changes, modifications, or waivers of provisions of the Agreement will be reduced to writing and duly signed by both the Division and CSO and attached to the original Agreement. The 2020 Annual Program Plan was verified as signed by the CSO President and approved by the Park Manager on December 14, 2019, prior to December 31, 2019, as required. | |

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| A-1920DEP-008 | 2/20/2020 | Division of Recreation and Parks | <p>FINDING #4 The CSO has established Financial Policies in addition to the CSO's By-Laws. However, the most recent Financial Policies were last updated on January 7, 2011. A significant portion of the Financial Policies address financial matters regarding a gift shop for which the CSO no longer operates. According to the Financial Policies, the President and Treasurer are the only Board members authorized to use the bank issued debit card. The Park Manager made a purchase for flowers in April 2019 totaling \$1,127.25 on behalf of the CSO. This purchase was part of the approved Annual Program Plan. While Chapter 1.4(f)(11) of the Operations Manual allows Park employees to utilize debit cards provided by the CSO, the use must follow guidelines established in the CSO's Financial Policies.</p> <p>RECOMMENDATION We recommended the Division work with the Park and CSO to ensure oversight of funds consistent with CSO's Financial Policies. In addition, the Division should work with the Park and CSO to ensure that the CSO's Financial Policies are updated to reflect current practices.</p> | (4) The Division agreed with the recommendation. The CSO updated their Financial Policies to reflect current practices. In addition, the Park Manager will work to ensure that the oversight of funds is consistent with the updated CSO's Financial Policies. | |
| A-1920DEP-008 | 2/20/2020 | Division of Recreation and Parks | <p>FINDING #5 During the audit period, the CSO held an Azalea Days Art and Garden Festival event. According to Chapter 4.5.4 of the CSO Handbook, the CSO is required to execute a Short Term Special Event Permit and vendor and demonstrator authorization with all vendors involved with the special event. The CSO is required to remove all references to the Department and Division and modify the forms so they meet the needs of the CSO and the event. During the sampled months, event Permits were executed with 17 participants. Each Permit contained language indicating the Permit was issued for the Park for the Azalea Days Art and Garden Festival event. The executed Permits were signed by the Park Services Specialist rather than a CSO Officer. This represents a lack of vendor oversight by the CSO for their event and a reliance on Park staff for event administration.</p> <p>RECOMMENDATION We recommended the Division work with the Park and CSO to ensure CSO event permits are executed consistent with direction contained in the CSO Handbook.</p> | (5) The Division agreed with the recommendation. The CSO indicated that the permit has been updated to remove all reference to the Department and Division and eliminated park staff overseeing the permits. Park staff and CSO officers have been trained on the process contained in the CSO Handbook. | |
| A-1920DEP-011 | 5/29/2020 | Division of Waste Management | <p>FINDING #1 Section 376.3071(6), F.S. sets forth required Agency Term Contractor qualifications. Agency Term Contractors must maintain these qualifications in order to enter into contracts or perform rehabilitation work. Under the Department Cleanup Contractor Qualification Processing and Tracking (Task 6) of Contract GC130 (Contract), Northstar Contracting Group, LLC (Contractor) is responsible for reviewing, processing, and updating Agency Term Contractors qualification information and must provide the Contract Manager with a list of qualified Agency Term Contractors each month. Per the deliverable documentation requirement under the Contract Scope for Task 6, the Contractor will send a report to the Contract Manager that includes the number of insurance expiration dates tracked during the month, notices sent to cleanup Contractor 30 calendar days prior to expiration of any qualifications, correspondence sent to cleanup Contractors of any expiration of insurance dates, Contractor qualifications form processed, certificate or insurance reviewed and finalized, number of email conversations between Contractor and DEP cleanup Contractors, and number of times that information is provided by email from the Contractor to interested parties on Contractor qualification requirements. The monthly Qualified Contractor Report provided to the Contract Manager includes a listing of all Agency Term Contractors, along with insurance expiration dates but does not contain all the required information. Upon the Contractor's request for direction in reporting Task 6 deliverables, the Contract Manager advised that only a list of active Contractors was required each month. The Contract Manager also advised that billing for Task 6 is based on the number of active Agency Term Contractors. We reviewed a sample of 14 of the 140 Agency Term Contractors listed on the May 2019 Qualified Contractors Report. Based on our review, insurance documents for several Agency Term Contractors were entered in OCULUS subsequent to our inquiry. We also noted that insurance expiration notices for eight Agency Term Contractors were sent less than 30 days prior to expiration.</p> <p>RECOMMENDATION We recommended the Division work with the PRP to ensure deliverables and documentation required under the Contract Scope of Services Task 6 are obtained and reviewed by the Contract Manager prior to approval for payment. This information should be provided in sufficient detail for the Division to ensure that work is assigned only to Agency Term Contractors which meet qualification requirements under Section 376.3071, F.S.</p> | (1) PRP will ensure that the Contractor submits monthly a report that includes the number of insurance expiration dates tracked during the month, notices sent to the cleanup Contractor 30 calendar days prior to expiration of any qualifications, correspondence sent to cleanup Contractors of any expiration of insurance dates, Contractor qualifications forms processed, certificates or insurance reviewed and finalized, number of email conversations between Contractor and Department cleanup Contractors, and number of times that information is provided by request. | |

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| A-1920DEP-011 | 5/29/2020 | Division of Waste Management | <p>FINDING #2 Under the task for Site Access Agreement (SAA) Letters (Task 7), Northstar Contracting Group, LLC (Contractor) is tasked with sending letters and related correspondence for SAA letters to property owners requesting site access. Task 7 provides funding for letters and related correspondence. Upon request from the Contract Manager or other Department staff, and once efforts have been made to research and properly identify the correct mailing address, the Contractor is to send an initial SAA letter to the property owner requesting access. If after 30 calendar days, an executed SAA or response has not been received, the Contractor is to mail a second follow-up letter. If no response is received within 14 calendar days, a third letter is to be sent via certified mail. For the sampled month of May 2019, the Contractor was reimbursed for the cost of 53 initial SAA letters (7A) and 42 follow-up letters (7B). Of the 53 letters billed at the initial rate, 26 were follow-up letters. Based on correspondence with the Contractor and the PRP management, there had been discussion and allowance of this modification during the initial months of the Contract. We expanded testing to review billing for Task 7 during the month of December 2019. The Contractor was reimbursed for the cost of 38 initial SAA letters (7A) and 65 follow-up letters (7B). Of the 38 letters billed at the initial rate, nine were follow-up letters. Based on our inquiry, the PRP Environmental Administrator directed the Contractor to discontinue billing follow-up letters at the initial rate. Under the December 2019 invoice, we noted that of the 65 follow-up letters, 32 were either duplicate initial letters or duplicate follow-up letters sent to the property owner's registered agent. While not outlined in the Contract, this additional billing had been allowed by PRP, per correspondence from PRP management. According to the Contract Scope of Services, No task shall be assigned to a Contractor which would give rise to a conflict or an appearance of a conflict of interest. During our review of SAA letters included in the May 2019 invoice, we noted that one request to the Contractor to obtain a SAA was initiated directly from contracted staff under a separate Contract held by the Contractor. As such, request for services from the Contractor which are initiated by staff from the same Contractor creates a potential conflict, or the appearance thereof, that could impact the level of work assigned. Once this circumstance was brought to the attention of PRP, the Program Administrator directed the representative from the Contractor's other Contract to discontinue initiating SAA service requests.</p> <p>RECOMMENDATION Going forward, we recommended the Division work with PRP to ensure the initiation and approved payments for SAA letters and activities are consistent with the Contract Scope of Services for Task 7. Reimbursement for SAA letters should only be approved for letters sent to property owners as specified in the Contract. Any process changes in obtaining SAAs that are agreed upon by the Division should be established in the Contract through formal amendment.</p> | (2) On April 6, 2020, PRP notified the Contractor via email that they should discontinue billing 3rd letters sent for site access as initial site access letters, except for situations where the Contractor had no prior involvement with the site access attempts, and instead bill them as follow up site access letters. PRP is preparing an amendment which will clarify the Task 7 subtasks and payments. | |
| A-1920DEP-011 | 5/29/2020 | Division of Waste Management | <p>FINDING #3 The description for the General Administrative and Accounting Support task (Task 15) under the Contract Scope of Services states, <i>On an as-needed basis and when a written request is made by the Contract Manager, the Contractor will provide personnel for general administrative and accounting support for the Division. For Task 15 the Contract states that the deliverable will be determined when the project is assigned. Documentation requirements for Task 15 include an itemized summary report of staff hours and costs for the prior month as well as signed time logs, initiated by supervisors, for each staff reflecting hours worked, location, and the activities performed.</i> The Task Assignment 3 (TA3) description for Task 15 stated, <i>General Administrative and Accounting Support, up to \$842,968 and for Task Assignment 4 (TA4), up to \$1,189,060.</i> While Task 15 represents the largest portion of the Contract costs, neither the Contract Scope of Services, nor TA3 and TA4 included a deliverable. It also did not include any information regarding the number of budgeted positions, position descriptions, performance expectations, position rates, or hours. Based on our inquiry, the Contract Manager provided a spreadsheet which outlined the positions, rates, and hours used to develop the amount budgeted for Task 15 under TA4. A comparison of budgeted information with staffing levels and reimbursed costs as of March 2020 are included in the Final Report. While the Contract Manager budgeted 2,080 hours for the majority of staff under Task 15, the Contract does not specify whether or not the rates include holiday and leave payments. According to monthly invoices and time logs, the Contractor has not billed the Department for staff holiday or leave payments. Based upon review of monthly invoices, the number of budgeted positions and rates were not consistent with the positions funded. In addition, time logs submitted for each staff did not indicate the activities performed, listing only Administrative Services as the project description. Each time log was signed by both the contracted staff and supervisor, with the exception of the time log for the Contract's Database Analyst. Based on interviews with Division and Contract staff, the activities assigned to Contract administrative staff generally support the Division's accounting and administrative functions. One contracted hourly staff member performs the work outlined in the Contract under Scope of Services Task 9: Processing and Tracking of Cleanup Utility Invoices (Task 9). Funding for Task 9 was not included under TA3 and TA4. As such, the Contractor does not provide the Contract Manager with documentation of deliverables that would be expected for activities funded under Task 9. According to the PRP Program Administrator, the current process was changed to better control the tracking of PRP utility payments. However, without the formal establishment of positions, position descriptions, and performance expectations, the Division lacks accountability for activities and services provided by Contract staff under Task 15. Since the funded positions and budgeted hours were not formally established in TA3 or TA4, the Division also lacks assurance that the staffing levels and allocated funding is consistent with the needs of the Division's accounting and administrative functions.</p> <p>RECOMMENDATION Given the circumstances noted regarding the Division's oversight of Task 15, we recommended the following: <ul style="list-style-type: none"> • The Division should establish required deliverables under Task 15 to reflect Contract staff performance expectations consistent with the accounting and administrative needs of the Division. • Any necessary changes associated with activity-based tasks, such as those outlined under Task 9 Processing and Tracking of Cleanup Utility Invoices, should be documented and adopted through formal amendment. • As with other activity-based Tasks, Task Assignments for Task 15 should include detailed information regarding the number and type of budgeted positions, rates, and budgeted hours. • While the Contract and Task Assignments do not address the allowance of payment for holiday and leave hours, the Division should work with Contract management to establish clear and accurate budget expectations. • Any changes in funded positions should be formally documented and adopted through approved Task Assignment change orders. • The Division should work with Contract management to ensure time logs in support of approved invoices contain required documentation of the specific activities performed. All time logs should include documentation of approval. </p> | (3) The Division will establish required deliverables under Task 15 to reflect contracted staff performance. PRP is preparing an amendment which will remove Task 9 from the Contract as this work is being performed under Task 15. Going forward, Task Assignments will contain detailed information regarding the number and type of budgeted positions, rates and budgeted hours. Holiday leave will no longer be included in Task Assignments. The Division will continue to work with PRP leadership and the Contract Manager to establish clear and accurate budget expectations. PRP will also ensure that any changes in funded positions are formally documented and adopted through approved Task Assignment change orders. PRP will ensure that the Contractor submits a monthly summary report that details hours and costs for each staff including hours worked, location, and activities performed. In addition, PRP will ensure that the PRP Contract Manager approves time logs that are for hours submitted from the Northstar Contract Manager (i.e. staff database analyst). | |

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| A-1920DEP-013 | 1/16/2020 | Division of Recreation and Parks | <p>FINDING #1 According to Paragraph F of the Agreement CA-0917 (Agreement) with American Parks of Florida LLC (Concessionaire) at Fort Clinch State Park (Park), <i>total gross sales do not include sales tax collections, gratuities, funds collected on food consumed by employees, processing fees charged to customers for sales of Fort Clinch Tour tickets, pass through fees, or refunds.</i> Reported total gross sales were \$172,673.44. However, total gross sales supported in the monthly Operating Statements were \$156,645.60. The Concessionaire had included processing fees charged to customers for sales of Fort Clinch Tour tickets as part of total gross sales. The Concessionaire had also deducted sales tax in error from the recorded pre-tax sales totals. Further, the Concessionaire had included total sales reported from a coin-operated laundry vendor's monthly statements as subcontractor revenue. This service was not included in the Agreement and had not been formally approved by the Division. As a result, reported gross sales did not represent the Concessionaire's total gross sales as specified in the Agreement.</p> <p>RECOMMENDATION We recommended the Division work with Park management to ensure the Concessionaire's total gross sales are reported consistent with Agreement requirements.</p> | (1) The Division agreed with the recommendation. Beginning in November, the Division corrected the procedure for reporting total gross sales. Additionally, the Division will conduct a full reconciliation of reported total gross sales for the life of the Agreement to date. | |
| A-1920DEP-013 | 1/16/2020 | Division of Recreation and Parks | <p>FINDING #2 Section A.1 of the Minimum Accounting Requirements states, <i>the Concessionaire shall establish and maintain bank accounts (checking, savings, etc.) that are used solely for concession Agreement operations and are separate from any non-concession Agreement operations.</i> Based on review of financial documentation and discussions with the Concessionaire, the bank account used for the Concessionaire's operations at the Park had been used to deposit revenue unrelated to activities under the Agreement.</p> <p>RECOMMENDATION We recommended the Division work with Park management and the Concessionaire to ensure that bank accounts are used solely for the Concessionaire's operations under the Agreement as required.</p> | (2) The Division agreed with the recommendation. The Park Manager directed the Concessionaire to use the bank account(s) solely for the Concessionaire's operations as required by the Agreement. The Division will continue to confirm compliance. | |
| A-1920DEP-013 | 1/16/2020 | Division of Recreation and Parks | <p>FINDING #3 According to Chapter 1.8 (c)(2)(c) of the Division Operations Manual, <i>if Park receipts exceed \$2,000, a night bank deposit is mandatory.</i> Monthly commission payments consistently exceeded \$2,000 during the audit period. However, each month the Park delayed depositing commission payments received beyond the time frame specified in the Operations Manual.</p> <p>RECOMMENDATION We recommended the Division work with Park management to ensure commission payments are deposited in a timely manner as required under the Operations Manual.</p> | (3) The Division agreed with the recommendation. The Park Manager will ensure commission payments are deposited according to the requirements in the Operations Manual. | |
| A-1920DEP-013 | 1/16/2020 | Division of Recreation and Parks | <p>FINDING #4 According to the Minimum Accounting Requirements, <i>Customer refunds shall be supported by customer signed documents, or alternative method for electronic and online transactions.</i> There were no recorded refund transactions during the 12 days sampled for audit testing. However, one voided transaction had been noted as an item return. The noted transaction receipt did not include a customer signature as required under the Agreement.</p> <p>RECOMMENDATION We recommended the Division work with Park management to ensure the Concessionaire's Point of Sale system accurately reflects refund transactions. Any refunds issued should be supported by customer signed documents, or alternative method for electronic and online transactions as required under the Agreement.</p> | (4) The Division agreed with the recommendation. The Park Manager directed the Concessionaire to ensure refunds are accurately reported and documented as required by the Agreement. | |
| A-1920DEP-013 | 1/16/2020 | Division of Recreation and Parks | <p>FINDING #5 Paragraph 35 of the Agreement states, <i>The Concessionaire shall not employ any person within the Park who is listed on either the sexual predator or sexual offender list maintained by the Florida Department of Law Enforcement ("FDLE") or maintained by the U.S. Department of Justice National Sex Offender Public Registry ("NSOPR"). If the Concessionaire or any subcontractor of the Concessionaire employs a sexual predator or sexual offender, either with knowledge or without knowledge due to failure to perform the required research of the FDLE list or the NSOPR, such violation shall be cause for immediate unilateral termination of this Agreement by the Department.</i> While the Concessionaire provided documentation of FDLE searches for the Concessionaire and employees, the NSOPR searches had not been conducted.</p> <p>RECOMMENDATION We recommended the Division work with Park management to ensure that NSOPR sexual predator and sexual offender searches are conducted for the Concessionaire and employees as required.</p> | (5) The Division agreed with the recommendation. The NSOPR sexual predator and sexual offender searches have been conducted and documentation has been maintained on the Department's SharePoint site. | |

| (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-1920DEP-013 | 1/16/2020 | Division of Recreation and Parks | <p>FINDING #6 The Concessionaire uses a laundry service vendor to provide three coin-operated washing machines and three coin-operated dryers for visitor use in the campground under a Laundry Space Lease Agreement (Lease). Provision for this service is not specified in the Agreement. Under the Lease, the Concessionaire leases the exclusive use and possession of premises in the Park's Beach Camp and River Camp areas to the vendor. Under the Lease, the vendor agrees to pay the Concessionaire rent equal to 60% of sales in connection with the use and possession of the leased premises and operation of equipment. The Lease was signed by the Concessionaire on June 16, 2016, for a term of nine years. Part of the Lease was an Extension Addendum whereby the Concessionaire was made the successor of the Lease to the Park's CSO. The original Lease with the CSO was dated July 19, 2013. The Department was not a party to the Lease. Section 253.03, F.S., does not indicate that the Concessionaire has the authority to lease premises in the Park, which operates as state-owned lands vested in the Board of Trustees of the Internal Improvement Trust Funds. Based on discussions with the Concessionaire and Park Manager, the Concessionaire's Lease with the laundry service vendor had been considered a subcontract. Gross collections as reported on the vendor's monthly commission statements had been included as subcontractor gross sales on the Monthly Report of Concessionaire's Total Gross Sales. The Concessionaire had also been paying \$120 per month for vending machine fees for the three washers and three dryers, at \$20 each. During the course of our audit, the Concessionaire submitted a memo to the Park Manager requesting permission to use the laundry service vendor as a subcontractor. The memo was initiated by the Park Manager.</p> <p>RECOMMENDATION We recommend the Division work with the Department's Office of General Counsel to address the Concessionaire's Lease. In addition, the Division should work with Park management to review the Concessionaire's service offerings for consistency with the Agreement. Any request to expand services should be reviewed for approval in writing by the Division. Any approved expansion of services should be incorporated in the Agreement by formal amendment.</p> | (6) The Division agreed with the recommendation. The Division consulted with the Office of General Counsel regarding the Lease. Formal amendment will update the Agreement to incorporate the approved expansion of services. | |
| A-1920DEP-013 | 1/16/2020 | Division of Recreation and Parks | <p>FINDING #7 Exhibit A Minimum Operational Requirements and Procedures section 4 states, <i>The Concessionaire, at its sole cost and expense, shall maintain a website to promote the Park, activities and Events within the Park according to the following: Concessionaire shall use a domain name and social media accounts which shall be pre-approved by the Department. The website design and content shall be pre-approved, in writing, by the Department or its designee.</i> The Concessionaire's website does not display content associated with promoting the Park, or the activities and events within the Park. There was no documentation demonstrating that the website was pre-approved by the Department. During our audit, the Concessionaire submitted a request to the Park Manager to use the Concessionaire's social media account to meet the website requirements in the Agreement. The request memo was subsequently initiated by the Park Manager.</p> <p>RECOMMENDATION We recommended the Division work with Park management to ensure the Concessionaire meets the requirements for a website as outlined in the Agreement. Any alternate means of promoting the Park should be reviewed for formal approval in writing by the Department.</p> | (7) The Division agreed with the recommendation. The Division is reviewing the concessions business model to recommend a stronger marketing strategy including web-based marketing. | |
| A-1920DEP-013 | 1/16/2020 | Division of Recreation and Parks | <p>FINDING #8 Paragraph 31.c.iv., of the Agreement states <i>The Concessionaire must post on its premises and its website, if it provides one, the Concessionaire's accessibility and inclusion policy in a highly visible location which will be visible to the public and the Concessionaire's employees at all times.</i> We obtained the Concessionaire's Accessibility and Inclusion Policy dated December 30, 2015, under the prior agreement. Based on observations during our site visit, this policy was not posted at the Concessionaire's operations in a visible location nor on the website as required under the Agreement. Paragraph 5 of the Minimum Operating Requirements states, <i>Prior to commencement of Services under this Agreement, the Concessionaire shall provide a draft Maintenance and Repair Plan which will be evaluated by the Department or its designee. A final Maintenance and Repair Plan, which incorporates the District and Park Manager's comments and which shall be approved by the Department or its designee, shall be implemented prior to commencement of Services under this Agreement. The Maintenance and Repair Plan shall be revised periodically, through mutual agreement of the Concessionaire and the Department or its designee, to ensure Facilities are maintained for a quality visitor experience.</i> A copy of the Maintenance Plan dated December 30, 2015, had been obtained by the Division upon execution of the Concessionaire's prior agreement. However, an updated Maintenance Plan had not been submitted for the current Agreement. The Park Manager was unable to provide documentation demonstrating the plan dated December 30, 2015, had been approved by Park management or that it had been revised since execution of the Agreement. Paragraph 6 of the Minimum Operating Requirements states, <i>Prior to commencement of Services under this Agreement, the Concessionaire shall provide a draft Environmental Protection Plan which will be evaluated by a Department Biologist. A final Environmental Protection Plan which incorporates the Department Biologist, the District and the Park Manager's comments and is approved by the Department or its designee shall be implemented prior to commencement of Services under this Agreement.</i> The Environmental Protection Policy and Plan originally provided during our audit was dated July 1, 2018, and was labeled as a draft. Based on our inquiry, the Park Manager provided the same plan dated July 1, 2018, which was labeled approved as of August 23, 2019. Paragraph 7 of the Minimum Operating Requirements states, <i>Prior to commencement of Services under this Agreement, the Concessionaire shall provide a draft Safety Plan which will be evaluated by the Department's Safety Officer and Park Manager. A final Safety Plan, which incorporates the District and Park Manager's comments and shall be approved by the Department's Safety Officer, shall be implemented prior to commencement of Services under this Agreement. The Safety Plan shall be revised once a year, thereafter by the Agreement execution anniversary date, and shall be submitted to the Department's Safety Officer and Park Manager for evaluation and approval.</i> The Concessionaire's Safety Plan dated September 21, 2016, as well as a revised Safety Plan dated July 23, 2019, had been obtained by Park management. However, the Park Manager was unable to provide documentation demonstrating it had been reviewed, approved, and revised annually as required.</p> <p>RECOMMENDATION We recommended the Division work with Park management to ensure the Concessionaire posts its Accessibility and Inclusion Policy as required under the Agreement. The Division should also work with Park management to ensure Maintenance and Repair, Environmental Protection and Safety Plans are submitted for review and approval by the Department as required under the Agreement.</p> | (8) The Division agreed with the recommendation. The Park Manager has confirmed the Accessibility and Inclusion Policy is posted. The Maintenance and Repair and Environmental Protection Plans have been approved by the Park Manager. The Safety Plan has been reviewed and approved as required by the Agreement. Documentation has been maintained on the Department's SharePoint site. | |

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| A-1920DEP-021 | 6/25/2020 | Division of Recreation and Parks | <p>FINDING #1 Chapter 1.8(d)(4) of the Operations Manual requires voided transaction receipts be marked "VOID" and include the reason for the void. The original receipt should be attached and included in the daily shift sheet. During the sampled months, the Park processed 26 voided transactions. Of the 26 voided transactions, 16 were supported by receipts and documented explanations for the void, five included an attached receipt, and the remaining five had no documented reason or receipt. The majority of voids resulted from staff entering day-use admission transactions as standard entry rather than Walton County (County) reimbursed entry. The Fiscal Compliance Review completed in May 2019 also noted that Grayton Beach State Park (Park) needed to document voids with a reason and visitor signature. We noted that most voids resulted from staff entering day-use admission transactions as standard entry during the limited period between Memorial Day weekend and Labor Day weekend when the County has agreed to reimburse the Division for visitor day-use entrance fees.</p> <p>RECOMMENDATION We recommended the Division work with the Park to ensure that all voids are documented in accordance with the OM. In addition, during the period when day-use entrance fees are not collected from visitors but rather reimbursed by the County, the Division should work with the Park to promote additional staff training and awareness to reduce the need for voids.</p> | (1) The Division agreed with the recommendation. A refresher training on voids has been provided to those staff handling revenue collection transactions to minimize these errors in the future and ensure compliance with the Operations Manual. | |
| A-1920DEP-021 | 6/25/2020 | Division of Recreation and Parks | <p>FINDING #2 Chapter 60A-1.002, F.A.C. requires the Department to obtain two written quotes for purchases which meet or exceed \$2,500.00. If less than two quotes are received, the Department must provide justification as to why additional quotes could not be obtained. If commodities or contractual services are available from a single source, the Department must document the conditions and circumstances. In February 2019, the Department began using the contracted P-Card Works program established by the Department of Financial Services. As part of the Department's transition to the P-Card Works program, P-Card cardholders' single transaction limits were raised from \$2,500.00 to \$5,000.00. We reviewed ten P-Card transactions that occurred during the sample months of May and June 2019. All included documented approval, were supported by invoices or receipts, and were reviewed or reconciled by staff other than the cardholder, consistent with the Department's P-Card Works training guidance. However, there were noted inconsistencies in obtaining necessary written quotes, as required under Chapter 60A-1.002, F.A.C. One P-Card purchase of \$4,008.40 was for repairs of a Park truck which had broken down. Based on discussions with the cardholder, two quotes were not obtained, but the District provided verbal approval for the repair. In addition, three P-Card transactions were made by one cardholder for cabin supplies to a single vendor within a 24-hour period. Collectively the purchases totaled \$2,524.92. The Park did not obtain two quotes for the supplies. Upon inquiry, Park staff indicated that the cabin supply purchases were not intentionally split to avoid procurement requirements. Subsequent to our audit, District management provided Park management and administration clarification and guidance regarding requirements for P-Card purchases.</p> <p>RECOMMENDATION We recommended the Division work with the District and Park to provide oversight and ensure P-Card approvers review and verify that cardholders obtain necessary written quotes or single source justification for purchases which meet or exceed \$2,500.00 as required under Chapter 60A-1.002, F.A.C. The Division should also ensure that District and Park management and P-Card approvers monitor cardholder activities for appropriate use to avoid purchases that indicate, or may be perceived as, split transactions to avoid exceeding procurement limits.</p> | (2) The Division agreed with the recommendation. The Division will ensure that Park procurement practices comply with Chapter 60A-1.002(5), F.A.C. and Department P-Card training. Furthermore, the Division will recommend to the Department implementation of an annual refresher training on P-Card limits and procurement thresholds in accordance with Chapter 60A-1.002(5), F.A.C. | |
| A-1920DEP-021 | 6/25/2020 | Division of Recreation and Parks | <p>FINDING #3 The Park maintains two 36-gallon tanks for unleaded and diesel bulk fuel. Per Chapter 1.8(j) of the Operations Manual, a Bulk Fuel and Oil Issue Log is to be used to track the use of bulk fuel and oil. The Park maintains a Miscellaneous Fuel Log which documents beginning inventory, purchases, use, and a reconciliation between the ending fuel balance and actual quantity on hand at the end of the month. Based on a review of monthly usage logs and the monthly inventory report, reported fuel inventory and usages were not consistent with receipts provided. This appears to be due to incorrect type of fuel being recorded on the usage logs.</p> <p>RECOMMENDATION We recommended the Division work with the Park to ensure that inventory recorded on the fuel logs is accurately maintained and reconciled by Park staff.</p> | (3) The Division agreed with the recommendation. Park staff is reconciling on a monthly basis the Gasoline and Oil inventory log and documenting overages and shortages, if any, against receipts to ensure proper inventory controls. | |
| A-1920DEP-021 | 6/25/2020 | Division of Recreation and Parks | <p>FINDING #4 According to the Agreement of Occupancy, a resident employee is required to notify the Department of all occupants, which must be approved by the Department. Chapter 1.5(e)(8)(b) of the Operations Manual requires individuals occupying the residence with the employee who are not considered immediate family pay a rental fee based on the approved Florida Park Service housing rental schedule. The rental rate for additional occupants is \$100 per person, per month. We verified that one employee had an additional occupant in their residence and was paying the fee until June 15, 2019. Based on discussions with Division staff, the Division ceased charging the additional occupant fee as of August 2019. However, the Division's most recent revision of the Operations Manual dated May 1, 2020, had not been revised to reflect this updated direction.</p> <p>RECOMMENDATION We recommended the Division review the current Operations Manual to ensure it reflects the Division's current direction regarding resident and additional occupant fees.</p> | (4) The Division agreed with the recommendation. The Division has revised the Operations Manual language to ensure it reflects the Division's current direction regarding resident and additional occupant fees. | |

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| A-1920DEP-021 | 6/25/2020 | Division of Recreation and Parks | <p>FINDING #5</p> <p>According to the Volunteer Camping Policy in the Division's Volunteer Handbook, the minimum number of work hours an occupied campsite shall contribute for the campground host position is 20 hours a week. Hours logged in VSys are not assigned to a specific date that volunteers serve. Hours are often reported as a lump sum, thereby limiting accountability for the number of hours worked. The list of volunteers provided by the Park included Department staff with VSys access. Many of these individuals were not volunteers at the Park. Of the volunteers with hours entered in VSys during the sampled months of May and June 2019, we noted that one had occupied a campground host site for two weeks, but only documented 31.5 hours.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with the Park to ensure that resident volunteers document working the number of required hours for campground host sites. The Division should also review the current process for recording volunteer hours. Volunteer hours should be documented in a manner in which they can be verified for consistency with requirements in the Division's Volunteer Handbook.</p> | <p>(5) The Division agreed with the recommendation. The Division has implemented changes to VSys to better document that park resident/campground host volunteers meet the required work requirement, a minimum 20 hours per week, per site. The Division has completed and trained staff on the requirement and provided an updated VSys Users Guide for Volunteer Managers. The Division's Volunteer Handbook will be updated.</p> | |
| A-1920DEP-021 | 6/25/2020 | Division of Recreation and Parks | <p>FINDING #6</p> <p>According to the Division's CSO Handbook, it is important for CSOs to address financial policies either in their Bylaws or through a separate stand-alone financial policy. The CSO Handbook further outlines recommended best practices in governing financial activities. Based on review of documentation provided, as well as discussion with the Friends of Grayton Beach State Park and Deer Lake State Park, Inc. CSO members, the CSO does not have an established Financial Policy. Further, the CSO's Bylaws contain minimal guidance on financial activities. CSO Officers indicated that the Treasurer and Vice President are the only members who withdraw funds from the CSO bank account. Based on our review of 20 expenditures during the sample months of May and June 2019, two checks were written to and signed by the Treasurer for reimbursement of expenses. In addition, two expenditures were not supported by receipt or invoice documentation. Without an established CSO Financial Policy which outlines fiscal controls and responsibilities, the Division lacks assurance that CSO funds are being safeguarded and used as intended. According to Section 1.4(f)(11)(d) of the Division's Operations Manual, Park staff are authorized to facilitate sales or rentals and collect funds on behalf of the CSO. Any facilitation by Park employees must be incidental to their regular work duties. Park staff must not operate CSO merchandise sales, rentals, or vending operations. This includes, but is not limited to stocking merchandise, managing rental equipment, or serving as the primary tour guide for regularly scheduled tours where the CSO receives a fee, servicing vending machines provided by the CSO, operating food services of the CSO, etc. Division employees must not be engaged in substantial ways to operate a CSO's regular business or CSO revenue-generating activities. Based on discussions with Park staff and CSO Officers, the CSO's sale of firewood, ice, merchandise, and rental of recreational equipment are managed solely by Park staff and Park volunteers. The CSO's cash register, daily cash drawer and change fund for coin-laundry are also operated and maintained by Park staff. This use of Park staff and volunteers to substantially operate the CSO's revenue generating activities is not consistent with direction in the Operations Manual.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with the Park and CSO to establish a Financial Policy which outlines fiscal controls and responsibilities consistent with direction in the CSO Handbook. We also recommend the Division review the Park's current use of staff and volunteers as the sole operators of the CSO's retail sales and recreational rentals to ensure the CSO's financial operations are managed in compliance with the Operations Manual.</p> | <p>(6) The Division agreed with the recommendation. The Division is working with the CSO to establish a Financial Policy which outlines fiscal controls and responsibilities consistent with direction in the CSO Handbook. The District will continue to monitor the Park's current use of staff and volunteers in support of the CSO's retail sales and recreational rentals to ensure the CSO's financial operations are managed in compliance with the Operations Manual.</p> | |
| A-1920DEP-021 | 6/25/2020 | Division of Recreation and Parks | <p>FINDING #7</p> <p>According to Chapter 1.4(g)(1) of the Division's Operations Manual, <i>each CSO Officer and Board member must sign the Division's Volunteer Agreement or complete it as part of the volunteer's profile on VSys annually</i>. Sections 110.504, and 768.28, F.S., provide for state liability coverage for volunteers including CSOs. According to Chapter 3.11 Liability, Sovereign Immunity, and Insurance of the CSO Handbook, <i>the CSO Board members are state volunteers and therefore covered by state liability when performing duties as volunteers for the Park</i>. To ensure coverage, Board members must have a signed Volunteer Agreement on file that is updated annually along with a position description. At the time of our audit, the CSO consisted of 13 Board members. We verified Volunteer Agreements were established for nine of the 13 Board members. Of these, two were dated for the current year. The remaining seven were not dated. According to Chapter 1.5(b)(5) of the Division's Operations Manual, <i>a sexual predator and offender's registration search must be conducted for all volunteers</i>. Sexual predator searches had not been conducted for 11 of the 13 CSO Board members. Subsequent to our request, the searches were completed by the Park Service Specialist.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with the Park and CSO to ensure that all Volunteer Agreements are signed annually and maintained by the Park or in VSys as required. Going forward, we also recommended the Division work with the Park to ensure that sexual predator searches are completed as necessary for additions to the Board.</p> | <p>(7) The Division agreed with the recommendation. All regular service Volunteer Agreements will be signed annually and maintained by the Park or in VSys as required. Sexual predator searches have been completed for all regular service volunteers and CSO Board members.</p> | |

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|-------------------------|-------------------------|---|--|---|----------------------|
| AG 2020-026 | 9/1/2019 | Office of Technology and Information Services | <p>FINDING</p> <p>State law and Department policies and procedures require all employees in positions of special trust, responsibility, or sensitive location undergo a level 2 background screening as a condition of employment. Additionally, Agency of State Technology (AST) rules specify that State agencies are responsible for performing background checks on all individuals hired as Information Technology (IT) workers with access to information processing facilities or who have system, database, developer, network, or other administrative capabilities for systems, applications, or servers with risk categorization of moderate-impact or higher. Pursuant to these requirements, Department policies and procedures specified that all IT positions were positions of special trust. As part of our audit, we examined Department records for the Department security administrators responsible for the administration and maintenance of selected Department IT systems during the period July 2016 through January 2018 to determine whether the employees had been subject to a level 2 background screening. Our examination disclosed that certain Department security administrators had not received a level 2 background screening. Specifically:</p> <ul style="list-style-type: none"> - A security administrator responsible for AirCom, Air Resource Management System (ARMS) and ARMS Permitting Application, Electronic Annual Operating Report System (EAOR), Electronic Permit Submittal and Processing System (EPSAP), and OCULUS. - A security administrator responsible for AirCom, ARMS and ARMS PA, EPSAP, and OCULUS. - A security administrator responsible for EAOR. - A security administrator responsible for EPSAP. <p>Additionally, Department management indicated that the Department does not require security administrators to undergo periodic screenings as a condition of employment. According to Department management, the security administrators had not been subject to a level 2 background screening at the time of hire because they were hired prior to the Department's implementation of background screening requirements in May 2006. Notwithstanding Department management's response, the conduct of background screenings when individuals are employed in positions of special trust provides Department management greater assurance that only those individuals with appropriate backgrounds are employed and granted access to Department IT systems.</p> <p>RECOMMENDATION</p> <p>We recommended that Department management ensure that all employees in positions of special trust undergo a level 2 background screening in accordance with State law.</p> | The Department agreed with the recommendation. The Department identified three additional employees in the Compliance Section who require Level 2 background screenings and has initiated the screening process for those additional employees. | |

Fiscal Year 2021-22 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Dawn Pigott/ Stormie Knight

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, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI 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? (CSDI) | Y | Y | Y | Y |

AUDITS:

| | | | | | |
|-----|---|---|---|---|---|
| 1.3 | Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | Y | Y | Y |
| 1.4 | Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify. | Y | Y | Y | Y |
| 1.5 | 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 included in the LAS/PBS Web upload process requires 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 58 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 28)? Do they clearly describe the issue? | Y | Y | Y | Y |

3. EXHIBIT B (EXBR, EXB)

| Action | Program or Service (Budget Entity Codes) | | | |
|--|--|----------|----------|----------|
| | 31010100 | 37010200 | 37010300 | 37010400 |
| 3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits. | N/A | N/A | N/A | N/A |
| AUDITS: | | | | |
| 3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component 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 61 of the LBR Instructions? | Y | Y | Y | Y |
| 4.2 Is the program component code and title used correct? | Y | Y | Y | Y |
| TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A. | | | | |
| 5. EXHIBIT D-1 (ED1R, EXD1) | | | | |
| 5.1 Are all object of expenditures positive amounts? (This is a manual check.) | Y | Y | Y | Y |
| AUDITS: | | | | |
| 5.2 Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | Y | Y | Y |
| 5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.) | Y | Y | Y | Y |
| 5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.) | Y | Y | Y | Y |

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

| | | | | | |
|-----|---|--|--|--|--|
| TIP | If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data. | | | | |
| TIP | If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01. | | | | |
| TIP | Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2019-20 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 28 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 66 through 68 of the LBR Instructions.) | Y | Y | Y | Y |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions? | Y | N/A | Y | N/A |
| 7.4 | Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented? | Y | N/A | Y | N/A |
| 7.5 | Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.) | N/A | N/A | N/A | N/A |
| 7.6 | Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized. | 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 page 95 of the LBR Instructions.) | N/A | N/A | N/A | N/A |
| 7.8 | Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate? | N/A | N/A | N/A | N/A |

| Action | | Program or Service (Budget Entity Codes) | | | |
|---------------|---|--|----------|----------|----------|
| | | 31010100 | 37010200 | 37010300 | 37010400 |
| 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 #21-001? | N/A | N/A | 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 | N/A | N/A |
| 7.12 | Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions? | N/A | N/A | N/A | N/A |
| 7.13 | Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions? | N/A | N/A | N/A | N/A |
| 7.14 | Do the amounts reflect appropriate FSI assignments? | Y | Y | Y | Y |
| 7.15 | Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount. | Y | Y | Y | Y |
| 7.16 | Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 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 (36XXXXX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)? | Y | N/A | Y | N/A |
| 7.18 | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)? | N/A | N/A | N/A | N/A |
| 7.19 | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development? | Y | Y | Y | Y |
| AUDIT: | | | | | |
| 7.20 | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1) | N/A | N/A | N/A | 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 | Y |
| 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)) | N/A | N/A | N/A | N/A |

| Action | | Program or Service (Budget Entity Codes) | | | |
|--|---|--|----------|----------|----------|
| | | 31010100 | 37010200 | 37010300 | 37010400 |
| 7.24 | Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR) | Y | N/A | Y | Y |
| 7.25 | Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03. | N/A | N/A | N/A | N/A |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions. | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | |
| TIP | If an appropriation made in the FY 2020-21 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 |

| Action | | Program or Service (Budget Entity Codes) | | | |
|--------|--|--|----------|----------|----------|
| | | 31010100 | 37010200 | 37010300 | 37010400 |
| 8.5 | Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)? | Y | Y | Y | Y |
| 8.6 | Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year? | Y | Y | Y | Y |
| 8.7 | If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds? | N/A | N/A | N/A | N/A |
| 8.8 | If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation? | N/A | N/A | N/A | N/A |
| 8.9 | Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)? | Y | Y | Y | Y |
| 8.10 | Are the statutory authority references correct? | Y | Y | Y | Y |
| 8.11 | Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.) | Y | Y | Y | Y |
| 8.12 | Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts? | N/A | N/A | N/A | N/A |
| 8.13 | If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable? | Y | Y | Y | Y |
| 8.14 | Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? | N/A | N/A | N/A | N/A |
| 8.15 | Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)? | N/A | N/A | N/A | N/A |
| 8.16 | Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A? | Y | Y | Y | Y |
| 8.17 | If applicable, are nonrecurring revenues entered into Column A04? | N/A | 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? | N/A | N/A | N/A | Y |
| 8.20 | Are appropriate General Revenue Service Charge nonoperating amounts included in Section II? | Y | Y | Y | Y |
| 8.21 | Are nonoperating expenditures to other budget entities/departments cross-referenced accurately? | Y | Y | Y | Y |

| Action | | Program or Service (Budget Entity Codes) | | | |
|----------------|---|--|----------|----------|----------|
| | | 31010100 | 37010200 | 37010300 | 37010400 |
| 8.22 | Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.) | N/A | N/A | Y | Y |
| 8.23 | Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III? | Y | Y | Y | Y |
| 8.24 | Are prior year September operating reversions appropriately shown in column A01, Section III? | Y | Y | Y | Y |
| 8.25 | Are current year September operating reversions (if available) appropriately shown in column A02, Section III? | N/A | N/A | N/A | N/A |
| 8.26 | Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records? | Y | Y | Y | Y |
| 8.27 | Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III? | N/A | N/A | N/A | N/A |
| 8.28 | Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis? | Y | Y | Y | Y |
| 8.29 | Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? | Y | Y | Y | Y |
| AUDITS: | | | | | |
| 8.30 | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit). | Y | Y | Y | Y |
| 8.31 | Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report") | Y | Y | Y | Y |
| 8.32 | Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT) | Y | Y | Y | Y |
| 8.33 | Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I? | Y | Y | Y | Y |
| 8.34 | Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC? | Y | Y | Y | Y |
| TIP | The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible! | | | | |
| TIP | Determine if the agency is scheduled for trust fund review. (See page 132 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. | | | | |

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

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 163 of the LBR Instructions.) | N/A | N/A | N/A | N/A |
|-----|---|-----|-----|-----|-----|

10. SCHEDULE III (PSCR, SC3)

| | | | | | |
|------|--|-----|-----|-----|-----|
| 10.1 | Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.) | N/A | N/A | N/A | N/A |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 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 | N/A | N/A |

11. SCHEDULE IV (EADR, SC4)

| | | | | | |
|------------|---|---|-----|---|-----|
| 11.1 | Are the correct Information Technology (IT) issue codes used? | Y | N/A | Y | N/A |
| TIP | If IT issues are not coded (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 | N/A | Y | Y |
|------|--|---|-----|---|---|

13. SCHEDULE VIIIB-1 (EADR, S8B1)

| | | | | | |
|------------|---|-----|-----|-----|-----|
| 13.1 | Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.) | N/A | N/A | N/A | N/A |
| TIP | If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92. | | | | |

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 104 through 107 of the LBR Instructions regarding a 10% reduction in 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 |
| 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. | | | | |

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

TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.

15. SCHEDULE VIIC (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 108 through 110 of the LBR instructions? | N/A | 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:

| | | | | | |
|------|--|-----|-----|-----|-----|
| 15.4 | Do the issues net to zero at the department level? (GENR, LBR5) | N/A | N/A | N/A | N/A |
|------|--|-----|-----|-----|-----|

16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 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 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1) | Y | Y | Y | Y |
| 16.4 | None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found") | Y | Y | Y | Y |
| 16.5 | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found") | N/A | N/A | N/A | N/A |
| 16.6 | Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: 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 |

| Action | | Program or Service (Budget Entity Codes) | | | |
|--|---|--|----------|----------|----------|
| | | 31010100 | 37010200 | 37010300 | 37010400 |
| 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 116 through 160 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 136 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 | N/A | N/A |
| AUDITS - GENERAL INFORMATION | | | | | |
| TIP | Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) 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 | N/A | N/A |
| 18.2 | Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)? | N/A | N/A | N/A | N/A |
| 18.3 | Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)? | Y | N/A | N/A | N/A |
| 18.4 | Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)? | N/A | N/A | N/A | N/A |
| 18.5 | Are the appropriate counties identified in the narrative? | N/A | N/A | N/A | N/A |
| 18.6 | Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document? | N/A | N/A | N/A | N/A |
| TIP | Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification. | | | | |
| 19. FLORIDA FISCAL PORTAL | | | | | |
| 19.1 | Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process? | Y | Y | Y | Y |

Fiscal Year 2021-22 LBR Technical Review Checklist

| |
|---|
| Department/Budget Entity (Service): Department of Environmental Protection/Land Administration and Management |
| Agency Budget Officer/OPB Analyst Name: Dawn Pigott/Stormie Knight |

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, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI 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? (CSDI) | Y | | | | |

AUDITS:

| | | | | | |
|---|---|--|--|--|--|
| 1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | | | | |
| 1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify. | Y | | | | |
| 1.5 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 included in the LAS/PBS Web upload process requires 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 58 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 28)? Do they clearly describe the issue? | Y | | | | |

3. EXHIBIT B (EXBR, EXB)

| | | | | |
|--------|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | |
| Action | 37100400 | | | |

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

AUDITS:

| | | | | | | |
|-----|--|---|--|--|--|--|
| 3.2 | Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component 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. | | | | | |
|-----|--|--|--|--|--|--|

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|-----|--|--|--|--|--|--|
| 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. | | | | | |
|-----|--|--|--|--|--|--|

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|-----|--|--|--|--|--|--|
| 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 61 of the LBR Instructions? | Y | | | | |
|-----|--|---|--|--|--|--|

| | | | | | | |
|-----|---|---|--|--|--|--|
| 4.2 | Is the program component code and title used correct? | Y | | | | |
|-----|---|---|--|--|--|--|

| | | | | | | |
|-----|--|--|--|--|--|--|
| TIP | Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A. | | | | | |
|-----|--|--|--|--|--|--|

5. EXHIBIT D-1 (ED1R, EXD1)

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

AUDITS:

| | | | | | | |
|-----|---|---|--|--|--|--|
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | | | | |
|-----|---|---|--|--|--|--|

| | | | | | | |
|-----|---|---|--|--|--|--|
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.) | Y | | | | |
|-----|---|---|--|--|--|--|

| | | | | | | |
|-----|--|---|--|--|--|--|
| 5.4 | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.) | Y | | | | |
|-----|--|---|--|--|--|--|

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37100400 | | | | |

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|-----|---|--|--|--|--|
| TIP | If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data. | | | | |
| TIP | If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01. | | | | |
| TIP | Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2019-20 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 28 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 66 through 68 of the LBR Instructions.) | Y | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 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 page 95 of the LBR Instructions.) | N/A | | | |
| 7.8 | Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate? | Y | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---------------|---|--|--|--|--|--|
| Action | | 37100400 | | | | |
| 7.9 | Does the issue narrative reference the specific county(ies) where applicable? | Y | | | | |
| 7.10 | Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #21-001? | 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 27 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, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)? | 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 | | 37100400 | | | | |
| 7.24 | Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR) | Y | | | | |
| 7.25 | Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03. | N/A | | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If an appropriation made in the FY 2020-21 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 | | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|--------|--|--|--|--|--|--|
| | | 37100400 | | | | |
| 8.5 | Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)? | Y | | | | |
| 8.6 | Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year? | Y | | | | |
| 8.7 | If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds? | N/A | | | | |
| 8.8 | If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation? | N/A | | | | |
| 8.9 | Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)? | Y | | | | |
| 8.10 | Are the statutory authority references correct? | Y | | | | |
| 8.11 | Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.) | Y | | | | |
| 8.12 | Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts? | Y | | | | |
| 8.13 | If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable? | Y | | | | |
| 8.14 | Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? | Y | | | | |
| 8.15 | Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)? | Y | | | | |
| 8.16 | Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A? | Y | | | | |
| 8.17 | If applicable, are nonrecurring revenues entered into Column A04? | N/A | | | | |
| 8.18 | Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued? | Y | | | | |
| 8.19 | Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided? | Y | | | | |
| 8.20 | Are appropriate General Revenue Service Charge nonoperating amounts included in Section II? | Y | | | | |
| 8.21 | Are nonoperating expenditures to other budget entities/departments cross-referenced accurately? | Y | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|----------------|---|--|--|--|--|--|
| Action | | 37100400 | | | | |
| 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 | | | | |
| 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 132 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. | | | | | |

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|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37100400 | | | | |

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 163 of the LBR Instructions.) | N/A | | | | |
|---|-----|--|--|--|--|

10. SCHEDULE III (PSCR, SC3)

| | | | | | |
|---|-----|--|--|--|--|
| 10.1 Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.) | N/A | | | | |
| 10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 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 Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.) | N/A | | | | |
| TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the | | | | | |

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 104 through 107 of the LBR Instructions regarding a 10% reduction in 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. | | | | | |
| TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative. | | | | | |

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|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37100400 | | | | |

15. SCHEDULE VIII C (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)

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|------|---|-----|--|--|--|--|
| 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 108 through 110 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:

| | | | | | | |
|------|--|---|--|--|--|--|
| 15.4 | Do the issues net to zero at the department level? (GENR, LBR5) | Y | | | | |
|------|--|---|--|--|--|--|

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 111-115 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 2019-20 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 | | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37100400 | | | | |

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 116 through 160 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 136 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 *Section 6: Audits* of the LBR Instructions (pages 162-164) 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 | | | | |

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

19. FLORIDA FISCAL PORTAL

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

Fiscal Year 2021-22 LBR Technical Review Checklist

| |
|--|
| Department/Budget Entity (Service): Environmental Protection/Regulatory District Offices |
| Agency Budget Officer/OPB Analyst Name: Dawn Pigott/Stormie Knight |

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, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI 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? (CSDI) | Y | | | | |

AUDITS:

| | | | | | |
|---|---|--|--|--|--|
| 1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | | | | |
| 1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify. | Y | | | | |
| 1.5 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 included in the LAS/PBS Web upload process requires 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 58 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 28)? Do they clearly describe the issue? | Y | | | | |

3. EXHIBIT B (EXBR, EXB)

| | | Program or Service (Budget Entity Codes) | | | | |
|------------------------------------|--|--|--|--|--|--|
| Action | | 37150700 | | | | |
| 3.1 | Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits. | N/A | | | | |
| AUDITS: | | | | | | |
| 3.2 | Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component 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 61 of the LBR Instructions? | Y | | | | |
| 4.2 | Is the program component code and title used correct? | Y | | | | |
| TIP | Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A. | | | | | |
| 5. EXHIBIT D-1 (ED1R, EXD1) | | | | | | |
| 5.1 | Are all object of expenditures positive amounts? (This is a manual check.) | Y | | | | |
| AUDITS: | | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | | | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.) | Y | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|--|--|--|--|
| Action | | 37150700 | | | | |
| 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. | | | | | |
| 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 2019-20 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 28 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 66 through 68 of the LBR Instructions.) | Y | | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 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 | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---------------|---|--|--|--|--|--|
| Action | | 37150700 | | | | |
| 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 page 95 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 | | | | |
| 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 #21-001? | 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 27 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, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)? | 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 | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|---|--|--|--|--|--|
| Action | | 37150700 | | | | |
| 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 | | | | |
| 7.24 | Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR) | Y | | | | |
| 7.25 | Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03. | N/A | | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If an appropriation made in the FY 2020-21 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 | | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|--------|--|--|--|--|--|--|
| | | 37150700 | | | | |
| 8.3 | Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)? | Y | | | | |
| 8.4 | Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs? | Y | | | | |
| 8.5 | Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)? | Y | | | | |
| 8.6 | Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year? | Y | | | | |
| 8.7 | If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds? | N/A | | | | |
| 8.8 | If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation? | N/A | | | | |
| 8.9 | Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)? | Y | | | | |
| 8.10 | Are the statutory authority references correct? | Y | | | | |
| 8.11 | Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.) | Y | | | | |
| 8.12 | Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts? | Y | | | | |
| 8.13 | If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable? | Y | | | | |
| 8.14 | Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? | Y | | | | |
| 8.15 | Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)? | Y | | | | |
| 8.16 | Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A? | Y | | | | |
| 8.17 | If applicable, are nonrecurring revenues entered into Column A04? | Y | | | | |
| 8.18 | Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued? | Y | | | | |
| 8.19 | Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided? | Y | | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|----------------|---|--|--|--|--|--|
| | | 37150700 | | | | |
| 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 | | | | |
| 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! | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|--|--|--|--|
| Action | | 37150700 | | | | |
| TIP | Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.) | N/A | | | | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | | |
| 10.1 | Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.) | N/A | | | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 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 | Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in 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 | If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the | | | | | |
| 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 104 through 107 of the LBR Instructions regarding a 10% reduction in 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 | | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37150700 | | | | |

| | | | | | |
|-----|---|--|--|--|--|
| 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. | | | | |
| TIP | If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative. | | | | |

15. SCHEDULE VIII (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 108 through 110 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:

| | | | | | |
|------|---|---|--|--|--|
| 15.4 | Do the issues net to zero at the department level? (GENR, LBR5) | Y | | | |
|------|---|---|--|--|--|

16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 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 2019-20 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 | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37150700 | | | | |

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|------|--|---|--|--|--|--|
| 16.6 | Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: 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 116 through 160 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 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US | Y | | | | |
| 17.5 | Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ? | Y | | | | |

AUDITS - GENERAL INFORMATION

| | | | | | | |
|-----|--|--|--|--|--|--|
| TIP | Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions. | | | | | |
| TIP | Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error. | | | | | |

18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)

| | | | | | | |
|------|---|-----|--|--|--|--|
| 18.1 | Are the CIP-2, CIP-3, CIP-A and CIP-B forms included? | N/A | | | | |
| 18.2 | Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)? | N/A | | | | |
| 18.3 | Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)? | N/A | | | | |
| 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 | | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37150700 | | | | |

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|--|--|
| <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> | |
|--|--|

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 2021-22 LBR Technical Review Checklist

| |
|--|
| Department/Budget Entity (Service): Environmental Protection/ Water Policy and Ecosystem Restoration |
| Agency Budget Officer/OPB Analyst Name: Dawn Pigott/ Stormie Knight |

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, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI 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? (CSDI) | Y | | | | |

AUDITS:

| | | | | | |
|---|---|--|--|--|--|
| 1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | | | | |
| 1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify. | Y | | | | |
| 1.5 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 included in the LAS/PBS Web upload process requires 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 58 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 28)? Do they clearly describe the issue? | Y | | | | |

3. EXHIBIT B (EXBR, EXB)

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37200100 | | | | |

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

AUDITS:

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|-----|--|---|--|--|--|--|
| 3.2 | Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component 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. | | | | | |
|-----|--|--|--|--|--|--|

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|-----|--|--|--|--|--|--|
| 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. | | | | | |
|-----|--|--|--|--|--|--|

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|-----|--|--|--|--|--|--|
| 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 61 of the LBR Instructions? | Y | | | | |
|-----|--|---|--|--|--|--|

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|-----|---|---|--|--|--|--|
| 4.2 | Is the program component code and title used correct? | Y | | | | |
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|-----|--|--|--|--|--|--|
| TIP | Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A. | | | | | |
|-----|--|--|--|--|--|--|

5. EXHIBIT D-1 (ED1R, EXD1)

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

AUDITS:

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|-----|---|---|--|--|--|--|
| 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 | | | | |
|-----|--|-----|--|--|--|--|

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37200100 | | | | |

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|-----|---|--|--|--|--|
| TIP | If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data. | | | | |
| TIP | If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01. | | | | |
| TIP | Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2019-20 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 28 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 66 through 68 of the LBR Instructions.) | Y | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 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 page 95 of the LBR Instructions.) | N/A | | | |
| 7.8 | Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate? | Y | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---------------|---|--|--|--|--|
| Action | | 37200100 | | | |
| 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 #21-001? | 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? | N/A | | | |
| 7.15 | Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount. | 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 27 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, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)? | 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 | | 37200100 | | | | |
| 7.24 | Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR) | Y | | | | |
| 7.25 | Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03. | N/A | | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If an appropriation made in the FY 2020-21 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 | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--------|--|--|--|--|--|--|
| Action | | 37200100 | | | | |
| 8.5 | Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)? | Y | | | | |
| 8.6 | Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year? | Y | | | | |
| 8.7 | If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds? | N/A | | | | |
| 8.8 | If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to 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)? | 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 | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|----------------|---|--|--|--|--|--|
| Action | | 37200100 | | | | |
| 8.22 | Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.) | Y | | | | |
| 8.23 | Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III? | Y | | | | |
| 8.24 | Are prior year September operating reversions appropriately shown in column A01, Section III? | Y | | | | |
| 8.25 | Are current year September operating reversions (if available) appropriately shown in column A02, Section III? | N/A | | | | |
| 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 132 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. | | | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37200100 | | | | |

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 163 of the LBR Instructions.) | N/A | | | | |
|---|-----|--|--|--|--|

10. SCHEDULE III (PSCR, SC3)

| | | | | | |
|---|-----|--|--|--|--|
| 10.1 Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.) | N/A | | | | |
| 10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 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 Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in 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 If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the | | | | | |

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 104 through 107 of the LBR Instructions regarding a 10% reduction in 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. | | | | | |
| TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative. | | | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37200100 | | | | |

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 108 through 110 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:

| | | | | | | |
|------|--|-----|--|--|--|--|
| 15.4 | Do the issues net to zero at the department level? (GENR, LBR5) | N/A | | | | |
|------|--|-----|--|--|--|--|

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 111-115 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 2019-20 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 | | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37200100 | | | | |

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 116 through 160 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 136 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 *Section 6: Audits* of the LBR Instructions (pages 162-164) 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)? | Y | | | | |
| 18.3 | Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)? | Y | | | | |
| 18.4 | Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)? | Y | | | | |
| 18.5 | Are the appropriate counties identified in the narrative? | N/A | | | | |
| 18.6 | Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document? | Y | | | | |

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

19. FLORIDA FISCAL PORTAL

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

Fiscal Year 2021-22 LBR Technical Review Checklist

| |
|---|
| Department/Budget Entity (Service): Environmental Protection/Water Restoration Assistance |
| Agency Budget Officer/OPB Analyst Name: Dawn Pigott/Stormie Knight |

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, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI 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? (CSDI) | Y | | | | |

AUDITS:

| | | | | | |
|---|---|--|--|--|--|
| 1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | | | | |
| 1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify. | Y | | | | |
| 1.5 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 included in the LAS/PBS Web upload process requires 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 58 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 28)? Do they clearly describe the issue? | Y | | | | |

3. EXHIBIT B (EXBR, EXB)

| | | Program or Service (Budget Entity Codes) | | | | |
|------------------------------------|--|--|--|--|--|--|
| Action | | 37220100 | | | | |
| 3.1 | Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits. | N/A | | | | |
| AUDITS: | | | | | | |
| 3.2 | Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component 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 61 of the LBR Instructions? | Y | | | | |
| 4.2 | Is the program component code and title used correct? | Y | | | | |
| TIP | Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A. | | | | | |
| 5. EXHIBIT D-1 (ED1R, EXD1) | | | | | | |
| 5.1 | Are all object of expenditures positive amounts? (This is a manual check.) | Y | | | | |
| AUDITS: | | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | | | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.) | Y | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|--|--|--|--|
| Action | | 37220100 | | | | |
| 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. | | | | | |
| 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 2019-20 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 28 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 66 through 68 of the LBR Instructions.) | Y | | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions? | Y | | | | |
| 7.4 | Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented? | Y | | | | |
| 7.5 | Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.) | N/A | | | | |
| 7.6 | Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized. | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---------------|---|--|--|--|--|--|
| Action | | 37220100 | | | | |
| 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 page 95 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 | | | | |
| 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 #21-001? | 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 27 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, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)? | Y | | | | |
| 7.18 | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)? | N/A | | | | |
| 7.19 | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development? | Y | | | | |
| AUDIT: | | | | | | |
| 7.20 | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1) | N/A | | | | |
| 7.21 | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2) | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|---|--|--|--|--|--|
| Action | | 37220100 | | | | |
| 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 | | | | |
| 7.24 | Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR) | Y | | | | |
| 7.25 | Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03. | N/A | | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If an appropriation made in the FY 2020-21 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 | | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|--------|--|--|--|--|--|--|
| | | 37220100 | | | | |
| 8.3 | Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)? | Y | | | | |
| 8.4 | Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs? | Y | | | | |
| 8.5 | Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)? | Y | | | | |
| 8.6 | Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year? | Y | | | | |
| 8.7 | If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds? | N/A | | | | |
| 8.8 | If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation? | N/A | | | | |
| 8.9 | Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)? | Y | | | | |
| 8.10 | Are the statutory authority references correct? | Y | | | | |
| 8.11 | Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.) | Y | | | | |
| 8.12 | Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts? | Y | | | | |
| 8.13 | If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable? | Y | | | | |
| 8.14 | Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? | Y | | | | |
| 8.15 | Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)? | Y | | | | |
| 8.16 | Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A? | Y | | | | |
| 8.17 | If applicable, are nonrecurring revenues entered into Column A04? | Y | | | | |
| 8.18 | Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued? | Y | | | | |
| 8.19 | Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided? | Y | | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|----------------|---|--|--|--|--|--|
| | | 37220100 | | | | |
| 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 | | | | |
| 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! | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|--|--|--|--|
| Action | | 37220100 | | | | |
| TIP | Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.) | N/A | | | | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | | |
| 10.1 | Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.) | N/A | | | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 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? | Y | | | | |
| TIP | If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV. | | | | | |
| 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 | Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in 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 | If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the | | | | | |
| 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 104 through 107 of the LBR Instructions regarding a 10% reduction in 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 | | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37220100 | | | | |

| | | | | | |
|-----|---|--|--|--|--|
| 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. | | | | |
| TIP | If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative. | | | | |

15. SCHEDULE VIII (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 108 through 110 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:

| | | | | | |
|------|---|---|--|--|--|
| 15.4 | Do the issues net to zero at the department level? (GENR, LBR5) | Y | | | |
|------|---|---|--|--|--|

16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 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 2019-20 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 | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37220100 | | | | |

| | | | | | | |
|------|--|---|--|--|--|--|
| 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 116 through 160 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 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US? | Y | | | | |
| 17.5 | Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ? | Y | | | | |

AUDITS - GENERAL INFORMATION

| | | | | | | |
|-----|--|--|--|--|--|--|
| TIP | Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) 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)? | 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 | | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37220100 | | | | |

| | |
|--|--|
| <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> | |
|--|--|

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 2021-22 LBR Technical Review Checklist

| |
|--|
| Department/Budget Entity (Service): Environmental Protection/ Division of Environmental Assessment and Restoration |
| Agency Budget Officer/OPB Analyst Name: Dawn Pigott/ Stormie Knight |

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

| | Program or Service (Budget Entity Codes) | | | | |
|--------|--|--|--|--|--|
| Action | 37300100 | | | | |

1. GENERAL

| | | | | | |
|---|---|--|--|--|--|
| 1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI 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? (CSDI) | Y | | | | |

AUDITS:

| | | | | | |
|---|---|--|--|--|--|
| 1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | | | | |
| 1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify. | Y | | | | |
| 1.5 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 included in the LAS/PBS Web upload process requires 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 58 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 28)? Do they clearly describe the issue? | Y | | | | |

3. EXHIBIT B (EXBR, EXB)

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37300100 | | | | |

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

AUDITS:

| | | | | | | |
|-----|--|---|--|--|--|--|
| 3.2 | Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component 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 61 of the LBR Instructions? | Y | | | | |
|-----|--|---|--|--|--|--|

| | | | | | | |
|-----|---|---|--|--|--|--|
| 4.2 | Is the program component code and title used correct? | Y | | | | |
|-----|---|---|--|--|--|--|

| | | | | | | |
|-----|--|--|--|--|--|--|
| TIP | Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A. | | | | | |
|-----|--|--|--|--|--|--|

5. EXHIBIT D-1 (ED1R, EXD1)

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

AUDITS:

| | | | | | | |
|-----|---|---|--|--|--|--|
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | | | | |
|-----|---|---|--|--|--|--|

| | | | | | | |
|-----|---|---|--|--|--|--|
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.) | Y | | | | |
|-----|---|---|--|--|--|--|

| | | | | | | |
|-----|--|---|--|--|--|--|
| 5.4 | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.) | Y | | | | |
|-----|--|---|--|--|--|--|

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37300100 | | | | |

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|-----|---|--|--|--|--|
| TIP | If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data. | | | | |
| TIP | If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01. | | | | |
| TIP | Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2019-20 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 28 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 66 through 68 of the LBR Instructions.) | Y | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 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 page 95 of the LBR Instructions.) | N/A | | | |
| 7.8 | Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate? | Y | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---------------|---|--|--|--|--|
| Action | | 37500100 | | | |
| 7.9 | Does the issue narrative reference the specific county(ies) where applicable? | Y | | | |
| 7.10 | Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #21-001? | 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 27 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, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)? | 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 | | | | |
| 7.24 | Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR) | Y | | | | |
| 7.25 | Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03. | Y | | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If an appropriation made in the FY 2020-21 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 | | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|--------|--|--|--|--|--|--|
| | | 37300100 | | | | |
| 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 | | | | |
| 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 | | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|----------------|---|--|--|--|--|--|
| | | 37300100 | | | | |
| 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? | 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 132 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. | | | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37300100 | | | | |

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 163 of the LBR Instructions.) | Y | | | | |
|---|---|--|--|--|--|

10. SCHEDULE III (PSCR, SC3)

| | | | | | |
|---|-----|--|--|--|--|
| 10.1 Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.) | N/A | | | | |
| 10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 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 Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.) | N/A | | | | |
| TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the | | | | | |

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 104 through 107 of the LBR Instructions regarding a 10% reduction in 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. | | | | | |
| TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative. | | | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37300100 | | | | |

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 108 through 110 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:

| | | | | | | |
|------|--|-----|--|--|--|--|
| 15.4 | Do the issues net to zero at the department level? (GENR, LBR5) | N/A | | | | |
|------|--|-----|--|--|--|--|

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 111-115 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 2019-20 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 | | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37300100 | | | | |

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 116 through 160 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 136 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 *Section 6: Audits* of the LBR Instructions (pages 162-164) 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)? | Y | | | | |
| 18.3 | Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)? | Y | | | | |
| 18.4 | Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)? | Y | | | | |
| 18.5 | Are the appropriate counties identified in the narrative? | Y | | | | |
| 18.6 | Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document? | Y | | | | |

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

19. FLORIDA FISCAL PORTAL

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

Fiscal Year 2021-22 LBR Technical Review Checklist

| |
|--|
| Department/Budget Entity (Service): Environmental Protection/Water Resource Management |
| Agency Budget Officer/OPB Analyst Name: Dawn Pigott/Stormie Knight |

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, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI 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? (CSDI) | Y | | | | |

AUDITS:

| | | | | | |
|---|---|--|--|--|--|
| 1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | | | | |
| 1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify. | Y | | | | |
| 1.5 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 included in the LAS/PBS Web upload process requires 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 58 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 28)? Do they clearly describe the issue? | Y | | | | |

3. EXHIBIT B (EXBR, EXB)

| | | Program or Service (Budget Entity Codes) | | | | |
|------------------------------------|--|--|--|--|--|--|
| Action | | 37350400 | | | | |
| 3.1 | Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits. | N/A | | | | |
| AUDITS: | | | | | | |
| 3.2 | Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component 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 61 of the LBR Instructions? | Y | | | | |
| 4.2 | Is the program component code and title used correct? | Y | | | | |
| TIP | Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A. | | | | | |
| 5. EXHIBIT D-1 (ED1R, EXD1) | | | | | | |
| 5.1 | Are all object of expenditures positive amounts? (This is a manual check.) | Y | | | | |
| AUDITS: | | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | | | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.) | Y | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|--|--|--|--|
| Action | | 37350400 | | | | |
| 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. | | | | | |
| 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 2019-20 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 28 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 66 through 68 of the LBR Instructions.) | Y | | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 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 | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---------------|---|--|--|--|--|--|
| Action | | 37350400 | | | | |
| 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 page 95 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 | | | | |
| 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 #21-001? | Y | | | | |
| 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 27 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, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)? | 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 | | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37350400 | | | | |

| | | | | | |
|------|---|-----|--|--|--|
| 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 | | | |
| 7.24 | Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR) | Y | | | |
| 7.25 | Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03. | N/A | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions. | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | |
| TIP | If an appropriation made in the FY 2020-21 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 | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--------|--|--|--|--|--|--|
| Action | | 37350400 | | | | |
| 8.3 | Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)? | Y | | | | |
| 8.4 | Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs? | Y | | | | |
| 8.5 | Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)? | Y | | | | |
| 8.6 | Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year? | Y | | | | |
| 8.7 | If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds? | N/A | | | | |
| 8.8 | If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation? | N/A | | | | |
| 8.9 | Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)? | Y | | | | |
| 8.10 | Are the statutory authority references correct? | Y | | | | |
| 8.11 | Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.) | Y | | | | |
| 8.12 | Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts? | Y | | | | |
| 8.13 | If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable? | Y | | | | |
| 8.14 | Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? | Y | | | | |
| 8.15 | Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)? | Y | | | | |
| 8.16 | Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A? | Y | | | | |
| 8.17 | If applicable, are nonrecurring revenues entered into Column A04? | Y | | | | |
| 8.18 | Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued? | Y | | | | |
| 8.19 | Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided? | Y | | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|--|--|--|--|
| | | 37350400 | | | | |
| 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 | | | | |
| 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! | | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|--|--|--|--|
| Action | | 37350400 | | | | |
| TIP | Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.) | N/A | | | | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | | |
| 10.1 | Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.) | N/A | | | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 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 | Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in 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 | If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the | | | | | |
| 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 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.) | Y | | | | |

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|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37350400 | | | | |

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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. | | | | |
| TIP | If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative. | | | | |

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 108 through 110 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:

| | | | | | |
|------|---|---|--|--|--|
| 15.4 | Do the issues net to zero at the department level? (GENR, LBR5) | Y | | | |
|------|---|---|--|--|--|

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 111-115 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.) | | | | |
| 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 2019-20 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 | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37350400 | | | | |

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|------|--|---|--|--|--|--|
| 16.6 | Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: 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 116 through 160 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 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US? | Y | | | | |
| 17.5 | Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ? | Y | | | | |

AUDITS - GENERAL INFORMATION

| | | | | | | |
|-----|--|--|--|--|--|--|
| TIP | Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) 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)? | 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 | | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37350400 | | | | |

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| <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 2021-22 LBR Technical Review Checklist

| |
|---|
| Department/Budget Entity (Service): Department of Environmental Protection/Division of Waste Management |
| Agency Budget Officer/OPB Analyst Name: Dawn Pigott/Stormie Knight |

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, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI 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? (CSDI) | Y | | | | |

AUDITS:

| | | | | | |
|---|---|--|--|--|--|
| 1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | | | | |
| 1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify. | Y | | | | |
| 1.5 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 included in the LAS/PBS Web upload process requires 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 58 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 28)? Do they clearly describe the issue? | Y | | | | |

3. EXHIBIT B (EXBR, EXB)

| | | Program or Service (Budget Entity Codes) | | | | |
|------------------------------------|--|--|--|--|--|--|
| Action | | 37450300 | | | | |
| 3.1 | Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits. | N/A | | | | |
| AUDITS: | | | | | | |
| 3.2 | Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component 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 61 of the LBR Instructions? | Y | | | | |
| 4.2 | Is the program component code and title used correct? | Y | | | | |
| TIP | Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A. | | | | | |
| 5. EXHIBIT D-1 (ED1R, EXD1) | | | | | | |
| 5.1 | Are all object of expenditures positive amounts? (This is a manual check.) | Y | | | | |
| AUDITS: | | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | | | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.) | Y | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|--|--|--|--|
| Action | | 37450300 | | | | |
| 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. | | | | | |
| 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 2019-20 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 28 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 66 through 68 of the LBR Instructions.) | Y | | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 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 | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---------------|---|--|--|--|--|--|
| Action | | 37450300 | | | | |
| 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 page 95 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 | | | | |
| 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 #21-001? | 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 27 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, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)? | 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 | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|---|--|--|--|--|--|
| Action | | 37450300 | | | | |
| 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 | | | | |
| 7.24 | Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR) | Y | | | | |
| 7.25 | Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03. | N/A | | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If an appropriation made in the FY 2020-21 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 | | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|--------|--|--|--|--|--|--|
| | | 37450300 | | | | |
| 8.3 | Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)? | Y | | | | |
| 8.4 | Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs? | Y | | | | |
| 8.5 | Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)? | Y | | | | |
| 8.6 | Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year? | Y | | | | |
| 8.7 | If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds? | N/A | | | | |
| 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 | | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|----------------|---|--|--|--|--|--|
| | | 37450300 | | | | |
| 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 | | | | |
| 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! | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|--|--|--|--|
| Action | | 37450300 | | | | |
| TIP | Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.) | Y | | | | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | | |
| 10.1 | Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.) | N/A | | | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 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 | Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in 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 | If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the | | | | | |
| 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 104 through 107 of the LBR Instructions regarding a 10% reduction in 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 | | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37450300 | | | | |

| | | | | | |
|-----|---|--|--|--|--|
| 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. | | | | |
| TIP | If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative. | | | | |

15. SCHEDULE VIII (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 108 through 110 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:

| | | | | | |
|------|---|-----|--|--|--|
| 15.4 | Do the issues net to zero at the department level? (GENR, LBR5) | N/A | | | |
|------|---|-----|--|--|--|

16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 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 2019-20 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 | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37450300 | | | | |

| | | | | | | |
|------|--|---|--|--|--|--|
| 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 116 through 160 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 136 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 162-164) 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)? | 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 | | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37450300 | | | | |

| | |
|--|--|
| <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> | |
|--|--|

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 2021-22 LBR Technical Review Checklist

| |
|--|
| Department/Budget Entity (Service): Department of Environmental Protection/State Park Operations/Coastal and Aquatic Managed Areas |
| Agency Budget Officer/OPB Analyst Name: Dawn Pigott/Stormie Knight |

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, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI 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? (CSDI) | | Y | Y | | |

AUDITS:

| | | | | | |
|---|--|---|---|--|--|
| 1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | | Y | Y | | |
| 1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify. | | Y | Y | | |
| 1.5 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 included in the LAS/PBS Web upload process requires 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 58 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 28)? Do they clearly describe the issue? | | Y | Y | | |

3. EXHIBIT B (EXBR, EXB)

| | | Program or Service (Budget Entity Codes) | | | | |
|------------------------------------|--|--|----------|--|--|--|
| Action | | 37500300 | 37500400 | | | |
| 3.1 | Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits. | N/A | N/A | | | |
| AUDITS: | | | | | | |
| 3.2 | Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component 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 61 of the LBR Instructions? | Y | Y | | | |
| 4.2 | Is the program component code and title used correct? | Y | Y | | | |
| TIP | Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A. | | | | | |
| 5. EXHIBIT D-1 (ED1R, EXD1) | | | | | | |
| 5.1 | Are all object of expenditures positive amounts? (This is a manual check.) | Y | Y | | | |
| AUDITS: | | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | Y | Y | | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.) | Y | Y | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|----------|--|--|--|
| | | 37500300 | 37500400 | | | |
| 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. | | | | | |
| 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 2019-20 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 28 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 66 through 68 of the LBR Instructions.) | Y | Y | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 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 | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|---------------|---|--|----------|--|--|--|
| | | 37500300 | 37500400 | | | |
| 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 page 95 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 | | | |
| 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 #21-001? | 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 27 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, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)? | 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 | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|--|---|--|----------|--|--|--|
| | | 37500300 | 37500400 | | | |
| 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 | | | |
| 7.24 | Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR) | Y | Y | | | |
| 7.25 | Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03. | N/A | N/A | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If an appropriation made in the FY 2020-21 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 | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|--------|--|--|----------|--|--|--|
| | | 37500300 | 37500400 | | | |
| 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? | N/A | N/A | | | |
| 8.8 | If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation? | N/A | N/A | | | |
| 8.9 | Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)? | Y | Y | | | |
| 8.10 | Are the statutory authority references correct? | Y | Y | | | |
| 8.11 | Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.) | Y | Y | | | |
| 8.12 | Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts? | Y | Y | | | |
| 8.13 | If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable? | Y | Y | | | |
| 8.14 | Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? | N/A | N/A | | | |
| 8.15 | Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)? | 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 | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|----------------|---|--|----------|--|--|--|
| | | 37500300 | 37500400 | | | |
| 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 | | | |
| 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! | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|----------|--|--|--|
| Action | | 37500300 | 37500400 | | | |
| TIP | Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.) | N/A | N/A | | | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | | |
| 10.1 | Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.) | N/A | N/A | | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 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 | Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.) | N/A | N/A | | | |
| TIP | If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the | | | | | |
| 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 104 through 107 of the LBR Instructions regarding a 10% reduction in 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 | | | |

| | | | | | |
|--------|--|----------|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37500300 | 37500400 | | | |

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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. | | | | |
| TIP | If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative. | | | | |

15. SCHEDULE VIII (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 108 through 110 of the LBR instructions? | N/A | N/A | | |
| 15.3 | Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source? | N/A | N/A | | |

AUDIT:

| | | | | | |
|------|---|---|---|--|--|
| 15.4 | Do the issues net to zero at the department level? (GENR, LBR5) | Y | Y | | |
|------|---|---|---|--|--|

16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 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 | | |
| 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 2019-20 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 | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|--|--|----------|--|--|--|
| Action | | 37500300 | 37500400 | | | |
| 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 116 through 160 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 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US | N/A | N/A | | | |
| 17.5 | Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ? | Y | Y | | | |
| AUDITS - GENERAL INFORMATION | | | | | | |
| TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) 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 | 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 | | | |

| | | | | | |
|--------|--|----------|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37500300 | 37500400 | | | |

| | |
|--|--|
| <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> | |
|--|--|

19. FLORIDA FISCAL PORTAL

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

Fiscal Year 2021-22 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/Stormie Knight |

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, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI 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? (CSDI) | Y | Y | | | |

AUDITS:

| | | | | | |
|---|---|---|--|--|--|
| 1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | Y | | | |
| 1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify. | Y | Y | | | |
| 1.5 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 included in the LAS/PBS Web upload process requires 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 58 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 28)? Do they clearly describe the issue? | Y | Y | | | |

3. EXHIBIT B (EXBR, EXB)

| | | Program or Service (Budget Entity Codes) | | | | |
|------------------------------------|--|--|----------|--|--|--|
| Action | | 37550300 | 37550500 | | | |
| 3.1 | Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits. | N/A | N/A | | | |
| AUDITS: | | | | | | |
| 3.2 | Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component 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") | 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 61 of the LBR Instructions? | Y | Y | | | |
| 4.2 | Is the program component code and title used correct? | Y | Y | | | |
| TIP | Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A. | | | | | |
| 5. EXHIBIT D-1 (ED1R, EXD1) | | | | | | |
| 5.1 | Are all object of expenditures positive amounts? (This is a manual check.) | Y | Y | | | |
| AUDITS: | | | | | | |
| 5.2 | Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") | 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 | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|----------|--|--|--|
| | | 37550300 | 37550300 | | | |
| 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. | | | | | |
| 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 2019-20 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? | N/A | Y | | | |
| TIP | Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems. | | | | | |
| 7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 7.1 | Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.) | N/A | Y | | | |
| 7.2 | Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.) | N/A | Y | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 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 | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|---------------|---|--|----------|--|--|--|
| | | 37550300 | 37550500 | | | |
| 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 page 95 of the LBR Instructions.) | N/A | 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 | | | |
| 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 #21-001? | 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? | N/A | Y | | | |
| 7.15 | Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount. | N/A | Y | | | |
| 7.16 | Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 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, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)? | 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 | Y | | | |
| 7.21 | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2) | N/A | N/A | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|--|---|--|----------|--|--|--|
| | | 37550300 | 37550500 | | | |
| 7.22 | 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 | | | |
| 7.24 | Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR) | N/A | Y | | | |
| 7.25 | Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03. | N/A | N/A | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If an appropriation made in the FY 2020-21 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 | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|--------|--|--|----------|--|--|--|
| | | 37550300 | 37550500 | | | |
| 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? | N/A | N/A | | | |
| 8.8 | If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation? | N/A | N/A | | | |
| 8.9 | Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)? | Y | Y | | | |
| 8.10 | Are the statutory authority references correct? | Y | Y | | | |
| 8.11 | Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.) | 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 | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|----------------|---|--|----------|--|--|--|
| | | 37550300 | 37550500 | | | |
| 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 | | | |
| 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! | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|----------|--|--|--|
| Action | | 37550300 | 37550500 | | | |
| TIP | Determine if the agency is scheduled for trust fund review. (See page 132 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 163 of the LBR Instructions.) | N/A | N/A | | | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | | |
| 10.1 | Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.) | N/A | N/A | | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 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. | N/A | Y | | | |
| 13. SCHEDULE VIIIB-1 (EADR, S8B1) | | | | | | |
| 13.1 | Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.) | N/A | N/A | | | |
| TIP | If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the | | | | | |
| 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 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.) | N/A | Y | | | |

| | | | | | |
|--------|--|----------|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37550300 | 37550500 | | | |

| | | | | | |
|-----|---|--|--|--|--|
| 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. | | | | |
| TIP | If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative. | | | | |

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 | N/A | | |
| 15.2 | Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 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:

| | | | | | |
|------|---|-----|---|--|--|
| 15.4 | Do the issues net to zero at the department level? (GENR, LBR5) | N/A | Y | | |
|------|---|-----|---|--|--|

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 111-115 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 | | |
| 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 2019-20 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 | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|--|--|--|----------|--|--|--|
| | | 37550300 | 37550500 | | | |
| 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 116 through 160 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 136 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 162-164) for a list of audits and their descriptions. | | | | | | |
| TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error. | | | | | | |
| 18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal) | | | | | | |
| 18.1 | Are the CIP-2, CIP-3, CIP-A and CIP-B forms included? | N/A | 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 | | | |

| | | | | | |
|--------|--|----------|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37550300 | 37550500 | | | |

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

Fiscal Year 2021-22 LBR Technical Review Checklist

| |
|--|
| Department/Budget Entity (Service): Department of Environmental Protection/Environmental Law Enforcement |
| Agency Budget Officer/OPB Analyst Name: Dawn Pigott/Stormie Knight |

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 | 37700100 | | | | |

1. GENERAL

| | | | | | |
|---|---|--|--|--|--|
| 1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI 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? (CSDI) | Y | | | | |

AUDITS:

| | | | | | |
|---|---|--|--|--|--|
| 1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Y | | | | |
| 1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify. | Y | | | | |
| 1.5 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 included in the LAS/PBS Web upload process requires 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 58 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 28)? Do they clearly describe the issue? | Y | | | | |

3. EXHIBIT B (EXBR, EXB)

| | | | | |
|--------|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | |
| Action | 37700100 | | | |

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

AUDITS:

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|-----|--|---|--|--|--|--|
| 3.2 | Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component 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 | | | | |
|-----|--|---|--|--|--|--|

| | | | | | | |
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| TIP | Generally look for and be able to fully explain significant differences between A02 and A03. | | | | | |
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| 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. | | | | | |
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| 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)

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|-----|--|---|--|--|--|--|
| 4.1 | Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions? | Y | | | | |
|-----|--|---|--|--|--|--|

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|-----|---|---|--|--|--|--|
| 4.2 | Is the program component code and title used correct? | Y | | | | |
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|-----|--|--|--|--|--|--|
| TIP | Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A. | | | | | |
|-----|--|--|--|--|--|--|

5. EXHIBIT D-1 (ED1R, EXD1)

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

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 | | | | |
|-----|---|---|--|--|--|--|

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|-----|--|---|--|--|--|--|
| 5.4 | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.) | Y | | | | |
|-----|--|---|--|--|--|--|

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37700100 | | | | |

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|-----|---|--|--|--|--|
| TIP | If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data. | | | | |
| TIP | If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01. | | | | |
| TIP | Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2019-20 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 28 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 66 through 68 of the LBR Instructions.) | Y | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 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 page 95 of the LBR Instructions.) | N/A | | | |
| 7.8 | Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate? | N/A | | | |

| | | Program or Service (Budget Entity Codes) | | | |
|---------------|---|--|--|--|--|
| Action | | 37700100 | | | |
| 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 #21-001? | 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. | N/A | | | |
| 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 27 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, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)? | 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) | Y | | | |
| 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)) | N/A | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|---|--|--|--|--|--|
| Action | | 37700100 | | | | |
| 7.24 | Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR) | Y | | | | |
| 7.25 | Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03. | N/A | | | | |
| TIP | Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative. | | | | | |
| TIP | The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If an appropriation made in the FY 2020-21 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 | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--------|--|--|--|--|--|--|
| Action | | 37700100 | | | | |
| 8.5 | Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)? | Y | | | | |
| 8.6 | Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year? | Y | | | | |
| 8.7 | If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds? | N/A | | | | |
| 8.8 | If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to 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? | N/A | | | | |
| 8.13 | If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable? | Y | | | | |
| 8.14 | Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? | N/A | | | | |
| 8.15 | Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)? | N/A | | | | |
| 8.16 | Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A? | Y | | | | |
| 8.17 | If applicable, are nonrecurring revenues entered into Column A04? | N/A | | | | |
| 8.18 | Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued? | Y | | | | |
| 8.19 | Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided? | Y | | | | |
| 8.20 | Are appropriate General Revenue Service Charge nonoperating amounts included in Section II? | Y | | | | |
| 8.21 | Are nonoperating expenditures to other budget entities/departments cross-referenced accurately? | Y | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|----------------|---|--|--|--|--|--|
| Action | | 37700100 | | | | |
| 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 | | | | |
| 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 132 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. | | | | | |

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| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37700100 | | | | |

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 163 of the LBR Instructions.) | N/A | | | | |
|---|-----|--|--|--|--|

10. SCHEDULE III (PSCR, SC3)

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|---|-----|--|--|--|--|
| 10.1 Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.) | N/A | | | | |
| 10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 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)

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|---|---|--|--|--|--|
| 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)

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|--|-----|--|--|--|--|
| 13.1 Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.) | N/A | | | | |
| TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the | | | | | |

14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

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|--|---|--|--|--|--|
| 14.1 Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in 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. | | | | | |
| TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative. | | | | | |

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|--------|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | |
| Action | 37700100 | | | |

15. SCHEDULE VIII C (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)

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|------|---|-----|--|--|--|
| 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 108 through 110 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:

| | | | | | |
|------|--|-----|--|--|--|
| 15.4 | Do the issues net to zero at the department level? (GENR, LBR5) | N/A | | | |
|------|--|-----|--|--|--|

16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 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 2019-20 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 | | | |

| | | | | | |
|--------|--|--|--|--|--|
| | Program or Service (Budget Entity Codes) | | | | |
| Action | 37700100 | | | | |

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 116 through 160 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 136 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) ? | N/A | | | | |

AUDITS - GENERAL INFORMATION

TIP Review *Section 6: Audits* of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.

TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.

18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)

| | | | | | | |
|------|---|-----|--|--|--|--|
| 18.1 | Are the CIP-2, CIP-3, CIP-A and CIP-B forms included? | N/A | | | | |
| 18.2 | Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)? | N/A | | | | |
| 18.3 | Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)? | N/A | | | | |
| 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 | | | | |
|------|---|---|--|--|--|--|