



FLORIDA DEPARTMENT OF Environmental Protection

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, FL 32399

Ron DeSantis
Governor

Jeanette Nuñez
Lt. Governor

Shawn Hamilton
Secretary

LEGISLATIVE BUDGET REQUEST

Department of Environmental Protection

Tallahassee

September 15, 2021

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

Tim Sadberry, 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 2022-23 Fiscal Year. This submission has been approved by Shawn Hamilton, Secretary.

Leslie Reed Digitally signed by Leslie Reed
Date: 2021.09.15 17:52:15
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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		
11100	CASH ON HAND	
001904	SALE OF GOODS OUTSIDE STATE GOVERNMENT	134.34
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	503,638.91
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,942,295.80
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	1,877.78
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800	REFUNDS	45.19
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	1,853.90
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001520	TRANSFERS - SUBJECT TO SERVICE CHARGE	7,932.39
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	24,012.01-
040000	EXPENSES	0.00
040000	CF EXPENSES	195,903.73-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	19,450.57-
	** GL 31100 TOTAL	239,366.31-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	709.50-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	4,802.00-
	** GL 32100 TOTAL	5,511.50-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	2,059.54-
040000	EXPENSES	0.00
040000	CF EXPENSES	87,416.83-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	55.93-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	209.56-
	** GL 35300 TOTAL	89,741.86-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
 10 2 021024 ADMINISTRATIVE TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	653.91-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	199,607.15
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	260,624.97-
	** GL 38600 TOTAL	61,017.82-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,061,486.91-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	28,937.48
030000 CF	OTHER PERSONAL SERVICES	13,992.00
040000	EXPENSES	211,400.61
040000 CF	EXPENSES	82,984.49
060000 CF	OPERATING CAPITAL OUTLAY	9,906.60
100777	CONTRACTED SERVICES	78,846.01
100777 CF	CONTRACTED SERVICES	42,960.00
	** GL 94100 TOTAL	469,027.19
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	28,937.48-
030000 CF	OTHER PERSONAL SERVICES	13,992.00-
040000	EXPENSES	211,400.61-
040000 CF	EXPENSES	82,984.49-
060000 CF	OPERATING CAPITAL OUTLAY	9,906.60-
100777	CONTRACTED SERVICES	78,846.01-
100777 CF	CONTRACTED SERVICES	42,960.00-
	** GL 98100 TOTAL	469,027.19-
	*** 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	1,757,178.81
12400	CASH IN STATE TREASURY UNVERIFIED	
000200	LICENSES	100.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	15,136,174.58
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	21,454.10
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	14,193.12
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200	LICENSES	19,054.10-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200	LICENSES	1,834.50
16300	DUE FROM OTHER DEPARTMENTS	
001620	DISTRIBUTIONS - SUBJECT TO SERVICE CHARGE	1,091,722.90
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	706,942.15
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	101,745.08-
040000	EXPENSES	0.00
040000	CF EXPENSES	54,233.65-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	14,785.00-
100021	ACQUISITION/MOTOR VEHICLES	0.00
100021	CF ACQUISITION/MOTOR VEHICLES	223,762.49-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	486.03-
	** GL 31100 TOTAL	395,012.25-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,726.64-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,173.78-
	** GL 32100 TOTAL	2,900.42-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
 20 2 035001 AIR POLLUTION CONTROL 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		30,659.33-
040000	EXPENSES		0.00
040000	CF EXPENSES		64.75-
100777	CONTRACTED SERVICES		0.00
100777	CF CONTRACTED SERVICES		71.26-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE		1,604.36-
	** GL 35300 TOTAL		32,399.70-
35500	DUE TO OTHER GOVERNMENTAL UNITS		
030000	OTHER PERSONAL SERVICES		0.00
030000	CF OTHER PERSONAL SERVICES		161,455.94-
040000	EXPENSES		0.00
040000	CF EXPENSES		172.13-
100180	DIST CO-MTR V REG PROCEEDS		0.00
100180	CF DIST CO-MTR V REG PROCEEDS		158,882.00-
100195	ASBESTOS REMOVAL PROG FEE		0.00
100195	CF ASBESTOS REMOVAL PROG FEE		2,560.00-
100777	CONTRACTED SERVICES		0.00
100777	CF CONTRACTED SERVICES		797.71-
	** GL 35500 TOTAL		323,867.78-
35600	DUE TO GENERAL REVENUE		
180200	TR/GENERAL REVENUE-SWCAP		400.06-
310322	SERVICE CHARGE TO GEN REV		242,580.66-
	** GL 35600 TOTAL		242,980.72-
38600	CURRENT COMPENSATED ABSENCES LIABILITY		
000000	BALANCE BROUGHT FORWARD		15,885.95-
010000	SALARIES AND BENEFITS		0.00
010000	CF SALARIES AND BENEFITS		65,232.62-
	** GL 38600 TOTAL		81,118.57-
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		13,416,405.62-
57201	FUND BALANCE RESTRICTED TITLE V		
000000	BALANCE BROUGHT FORWARD		4,215,861.00-
94100	ENCUMBRANCES		
030000	OTHER PERSONAL SERVICES		63,333.13
040000	EXPENSES		77,591.77
040000	CF EXPENSES		4,299.70
060000	OPERATING CAPITAL OUTLAY		14,785.00

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

CAT		G-L ACCOUNT NAME		BEGINNING BALANCE
088040	20	MAJOR DISASTERS	EMERGENCY REPAIRS	2,817,045.96
100021		ACQUISITION/MOTOR	VEHICLES	223,012.49
100021	CF	ACQUISITION/MOTOR	VEHICLES	108,873.50
100777		CONTRACTED SERVICES		9,011.87
** GL 94100 TOTAL				3,317,953.42
98100		BUDGETARY FND BAL	RESERVED/ENCUMBRANCE	
030000		OTHER PERSONAL	SERVICES	63,333.13-
040000		EXPENSES		77,591.77-
040000	CF	EXPENSES		4,299.70-
060000		OPERATING CAPITAL	OUTLAY	14,785.00-
088040	20	MAJOR DISASTERS	EMERGENCY REPAIRS	2,817,045.96-
100021		ACQUISITION/MOTOR	VEHICLES	223,012.49-
100021	CF	ACQUISITION/MOTOR	VEHICLES	108,873.50-
100777		CONTRACTED SERVICES		9,011.87-
** GL 98100 TOTAL				3,317,953.42-
*** FUND TOTAL				0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 044001 DRINKING WATER REVOLVING LOAN TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	6,636,034.62
12400	CASH IN STATE TREASURY UNVERIFIED	
002300	REPAYMENT OF LOANS	11,143.25
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	346,408,677.19
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	318,448.91
15400	LOANS AND NOTES RECEIVABLE	
002300	REPAYMENT OF LOANS	54,661,272.28
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
002300	REPAYMENT OF LOANS	2.04
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	14,762,390.00
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002300	REPAYMENT OF LOANS	562,997,783.88
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	35,996.95-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	985,759,755.22-
94100	ENCUMBRANCES	
140129	17 DRINK WATER FAC CONSTR-SRL	5,042,028.98
140129	18 DRINK WATER FAC CONSTR-SRL	43,602,802.50
140129	19 DRINK WATER FAC CONSTR-SRL	68,579,001.20
140129	20 DRINK WATER FAC CONSTR-SRL	80,422,228.53
140129	21 DRINK WATER FAC CONSTR-SRL	36,951,958.79
	** GL 94100 TOTAL	234,598,020.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140129	17 DRINK WATER FAC CONSTR-SRL	5,042,028.98-
140129	18 DRINK WATER FAC CONSTR-SRL	43,602,802.50-
140129	19 DRINK WATER FAC CONSTR-SRL	68,579,001.20-

BGTRBAL-10 AS OF 07/01/21

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2021

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

CAT				BEGINNING BALANCE
140129	20	DRINK WATER FAC CONSTR-SRL		80,422,228.53-
140129	21	DRINK WATER FAC CONSTR-SRL		36,951,958.79-
		** GL 98100 TOTAL		234,598,020.00-
		*** 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	596,057.01
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	150,799.16
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000400	MISCELLANEOUS RECEIPTS	4,728.13
001801	REIMBURSEMENTS	28,329.37
	** GL 15102 TOTAL	33,057.50
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
001202	PENALTIES	33.96
001801	REIMBURSEMENTS	679.29
	** GL 15103 TOTAL	713.25
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	652.40
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000400	MISCELLANEOUS RECEIPTS	4,728.13-
001801	REIMBURSEMENTS	28,329.37-
	** GL 15900 TOTAL	33,057.50-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001520	TRANSFERS - SUBJECT TO SERVICE CHARGE	2,291.44
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	782,712.43
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	423.80-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	105,089.10-
102577	DRUM REMOVAL AND DISPOSAL	0.00
102577	CF DRUM REMOVAL AND DISPOSAL	326.26-
	** GL 31100 TOTAL	105,839.16-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,172.84-
102261	ON-CALL FEES	0.00
102261	CF ON-CALL FEES	8,988.63-
	** GL 32100 TOTAL	10,161.47-

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

CAT		BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	8.75-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	73.74-
	** GL 35300 TOTAL	82.49-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	24,539.55-
	** GL 35500 TOTAL	24,539.55-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	1,581.54-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	23,477.37
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	32,891.73-
	** GL 38600 TOTAL	9,414.36-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	859,415.86-
57501	FUND BALANCE RESTRICTED-COURT ORDER-MO	
000000	BALANCE BROUGHT FORWARD	522,191.26-
94100	ENCUMBRANCES	
040000	EXPENSES	630.83
100014	CF ACQ & REPLACE PATROL VEH	28,970.50
101492	HAZARDOUS WASTE CLEANUP	45,658.04
101492	CF HAZARDOUS WASTE CLEANUP	86,985.29
102577	DRUM REMOVAL AND DISPOSAL	5,464.46
	** GL 94100 TOTAL	167,709.12
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	630.83-
100014	CF ACQ & REPLACE PATROL VEH	28,970.50-
101492	HAZARDOUS WASTE CLEANUP	45,658.04-
101492	CF HAZARDOUS WASTE CLEANUP	86,985.29-
102577	DRUM REMOVAL AND DISPOSAL	5,464.46-
	** GL 98100 TOTAL	167,709.12-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 099005 COASTAL PROTECTION TF - NAT RES DMGE RESTORATION

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
12100		UNRELEASED CASH IN STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	249,494.26
14100		POOLED INVESTMENTS WITH STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	72,705,221.37
15301		DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		INTEREST	64,606.25
31100		ACCOUNTS PAYABLE	
087127	19	NRDR/FINAL - DEEPWATER HOR	33,342.74-
32100		ACCRUED SALARIES AND WAGES	
083654	12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	8,855.54-
087127	19	NRDR/FINAL - DEEPWATER HOR	3,676.48-
087127	20	NRDR/FINAL - DEEPWATER HOR	8,968.92-
		** GL 32100 TOTAL	21,500.94-
35300		DUE TO OTHER DEPARTMENTS	
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	7,302.98-
35700		DUE TO COMPONENT UNIT/PRIMARY	
087127	19	NRDR/FINAL - DEEPWATER HOR	68,743.97-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	0.00
57502		FUND BALANCE RESTRICTED-COURT ORDER-NR	
000000		BALANCE BROUGHT FORWARD	72,888,431.25-
94100		ENCUMBRANCES	
083654	12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	11,028,334.18
087127	18	NRDR/FINAL - DEEPWATER HOR	2,963,838.06
087127	19	NRDR/FINAL - DEEPWATER HOR	10,275,431.76
		** GL 94100 TOTAL	24,267,604.00
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
083654	12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	11,028,334.18-
087127	18	NRDR/FINAL - DEEPWATER HOR	2,963,838.06-
087127	19	NRDR/FINAL - DEEPWATER HOR	10,275,431.76-
		** GL 98100 TOTAL	24,267,604.00-
		*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/21

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2021

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 131001 CONSERVATION & RECREATION LANDS TRUST FUND		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 193001 ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,131,520.87
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	90,174.10
35500	DUE TO OTHER GOVERNMENTAL UNITS	
140126	10 BEACH PROJECTS - STW	48,382.13-
140126	14 BEACH PROJECTS - STW	209,280.82-
	** GL 35500 TOTAL	257,662.95-
35700	DUE TO COMPONENT UNIT/PRIMARY	
087101	15 STALLION HMCK HAB RST PROJ	43,553.08-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	3,232,637.94-
94100	ENCUMBRANCES	
084205	97 MITIGATION-POLK CO PKY	31,385.98
087101	15 STALLION HMCK HAB RST PROJ	380,918.87
140126	08 BEACH PROJECTS - STW	15,779.97
140126	09 BEACH PROJECTS - STW	8,312.00
140126	10 BEACH PROJECTS - STW	200,030.09
140126	11 BEACH PROJECTS - STW	273,503.32
140126	12 BEACH PROJECTS - STW	208,960.17
140126	13 BEACH PROJECTS - STW	28,093.10
140126	14 BEACH PROJECTS - STW	455,070.48
140126	15 BEACH PROJECTS - STW	326,381.81
143266	08 POLLUTION RESTOR/G & A	73,083.15
	** GL 94100 TOTAL	2,001,518.94
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
084205	97 MITIGATION-POLK CO PKY	31,385.98-
087101	15 STALLION HMCK HAB RST PROJ	380,918.87-
140126	08 BEACH PROJECTS - STW	15,779.97-
140126	09 BEACH PROJECTS - STW	8,312.00-
140126	10 BEACH PROJECTS - STW	200,030.09-
140126	11 BEACH PROJECTS - STW	273,503.32-
140126	12 BEACH PROJECTS - STW	208,960.17-
140126	13 BEACH PROJECTS - STW	28,093.10-

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

CAT			BEGINNING BALANCE
140126	14	BEACH PROJECTS - STW	455,070.48-
140126	15	BEACH PROJECTS - STW	326,381.81-
143266	08	POLLUTION RESTOR/G & A	73,083.15-
		** GL 98100 TOTAL	2,001,518.94-
		*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	7,689,056.38
12400	CASH IN STATE TREASURY UNVERIFIED	
000200	LICENSES	16,567.00
000400	MISCELLANEOUS RECEIPTS	19.80
001202	PENALTIES	60.00
	** GL 12400 TOTAL	16,646.80
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	67,205,951.67
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	32,130.05
001202	PENALTIES	24,838.13
001800	REFUNDS	2,649.11
001801	REIMBURSEMENTS	523,215.04
	** GL 15102 TOTAL	582,832.33
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000200	LICENSES	10,630.00
000400	MISCELLANEOUS RECEIPTS	58.30
001202	PENALTIES	440.55
001801	REIMBURSEMENTS	711.08
	** GL 15103 TOTAL	11,839.93
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	62,758.28
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200	LICENSES	44,160.05-
000400	MISCELLANEOUS RECEIPTS	19.80-
001202	PENALTIES	25,868.68-
001801	REIMBURSEMENTS	445,819.25-
	** GL 15900 TOTAL	515,867.78-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200	LICENSES	250.00
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	20,162,888.94

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000200	LICENSES	1,175.00
001202	PENALTIES	460.00
	** GL 16500 TOTAL	1,635.00
16502	DUE FROM COUNTIES	
000200	LICENSES	750.00
001202	PENALTIES	360.00
	** GL 16502 TOTAL	1,110.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	18,943.45-
087889	18 PETROLEUM TANKS CLEANUP	0.00
087889	19 PETROLEUM TANKS CLEANUP	2,620,922.91-
087889	20 PETROLEUM TANKS CLEANUP	2,838,914.95-
087889	21 PETROLEUM TANKS CLEANUP	802,344.52-
100014	ACQ & REPLACE PATROL VEH	0.00
100014	CF ACQ & REPLACE PATROL VEH	66,984.66-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	3,990.33-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	5,464.30-
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	99,574.57-
	** GL 31100 TOTAL	6,457,139.69-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	2,505.36-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,899.17-
100029	STG TK COMPL VERIFICATION	0.00
100029	CF STG TK COMPL VERIFICATION	6,816.72-
	** GL 32100 TOTAL	11,221.25-
33101	DEPOSITS PAYABLE ESCROW	
000000	BALANCE BROUGHT FORWARD	150,000.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000200	LICENSES	12,236.20-

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

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
35300	DUE TO OTHER DEPARTMENTS		
040000		EXPENSES	0.00
040000	CF	EXPENSES	63.00-
100029		STG TK COMPL VERIFICATION	0.00
100029	CF	STG TK COMPL VERIFICATION	250,844.75-
104132		UNDERGROUND TANK CLEANUP	0.00
104132	CF	UNDERGROUND TANK CLEANUP	458,929.40-
104138		LOC GVT CLEANUP CONTRACT	0.00
104138	CF	LOC GVT CLEANUP CONTRACT	450,979.01-
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	7,094.09-
		** GL 35300 TOTAL	1,167,910.25-
35500	DUE TO OTHER GOVERNMENTAL UNITS		
040000		EXPENSES	0.00
087889	19	PETROLEUM TANKS CLEANUP	26,317.57-
087889	20	PETROLEUM TANKS CLEANUP	68,430.80-
100029		STG TK COMPL VERIFICATION	0.00
100029	CF	STG TK COMPL VERIFICATION	333,311.00-
100777		CONTRACTED SERVICES	0.00
100777	CF	CONTRACTED SERVICES	14,000.00-
104132		UNDERGROUND TANK CLEANUP	0.00
104132	CF	UNDERGROUND TANK CLEANUP	237.82-
104138		LOC GVT CLEANUP CONTRACT	0.00
104138	CF	LOC GVT CLEANUP CONTRACT	801,590.92-
		** GL 35500 TOTAL	1,243,888.11-
35600	DUE TO GENERAL REVENUE		
310322		SERVICE CHARGE TO GEN REV	101,252.74-
38600	CURRENT COMPENSATED ABSENCES LIABILITY		
000000		BALANCE BROUGHT FORWARD	66,787.46-
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	847.28-
		** GL 38600 TOTAL	67,634.74-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE		
001801		REIMBURSEMENTS	11,308.00-
54900	COMMITTED FUND BALANCE		
000000		BALANCE BROUGHT FORWARD	85,996,510.57-
94100	ENCUMBRANCES		
030000		OTHER PERSONAL SERVICES	8,102.10
040000		EXPENSES	20,132.62
082474	20	CLEANUP OF STATE/LANDS	589,665.63

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

			BEGINNING BALANCE
CAT			
087889	19	PETROLEUM TANKS CLEANUP	7,046,369.52
087889	20	PETROLEUM TANKS CLEANUP	34,059,941.83
087889	21	PETROLEUM TANKS CLEANUP	25,400,931.98
100014		ACQ & REPLACE PATROL VEH	66,984.66
100029		STG TK COMPL VERIFICATION	119,305.59
100777		CONTRACTED SERVICES	13,912.37
101492		HAZARDOUS WASTE CLEANUP	5,179.19
101492	CF	HAZARDOUS WASTE CLEANUP	18,023.96
104132		UNDERGROUND TANK CLEANUP	72,045.02
		** GL 94100 TOTAL	67,420,594.47
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000		OTHER PERSONAL SERVICES	8,102.10-
040000		EXPENSES	20,132.62-
082474	20	CLEANUP OF STATE/LANDS	589,665.63-
087889	19	PETROLEUM TANKS CLEANUP	7,046,369.52-
087889	20	PETROLEUM TANKS CLEANUP	34,059,941.83-
087889	21	PETROLEUM TANKS CLEANUP	25,400,931.98-
100014		ACQ & REPLACE PATROL VEH	66,984.66-
100029		STG TK COMPL VERIFICATION	119,305.59-
100777		CONTRACTED SERVICES	13,912.37-
101492		HAZARDOUS WASTE CLEANUP	5,179.19-
101492	CF	HAZARDOUS WASTE CLEANUP	18,023.96-
104132		UNDERGROUND TANK CLEANUP	72,045.02-
		** GL 98100 TOTAL	67,420,594.47-
		*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/21

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2021

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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 07/01/21

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2021

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

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

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100		UNRELEASED CASH IN STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	100,000.00
14100		POOLED INVESTMENTS WITH STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	6,402,007.36
15301		DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		INTEREST	6,340.65
35300		DUE TO OTHER DEPARTMENTS	
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	716.73-
35700		DUE TO COMPONENT UNIT/PRIMARY	
141117	20	EVERGLADES RESTORATION	910,000.00-
141117	21	EVERGLADES RESTORATION	269,829.35-
141120	15	G/A-INDIAN RIVER LAGOON AND LAKE OKEECHOBEE	549,822.00-
		** GL 35700 TOTAL	1,729,651.35-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	4,777,979.93-
		*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/21

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2021

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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
 20 2 221017 SOETF REST KEYS WASTEWATER BOND SERIES 2015A

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	956,126.64
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	845.84
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	95.61-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57100	RESTRICTED BY CREDITORS	
000000	BALANCE BROUGHT FORWARD	956,876.87-
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	10,277,548.15
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	96,885,700.26
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	2,750.83
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEs	2,741.08
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	68,497.42-
15400	LOANS AND NOTES RECEIVABLE	
000100	FEEs	4,639,431.07
16300	DUE FROM OTHER DEPARTMENTS	
000700	U S GRANTS	35,039.00-
001510	TRANSFER OF FEDERAL FUNDS	1,025,349.36
	** GL 16300 TOTAL	990,310.36
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	2,497,698.97
000702	US GRANTS-DEEPWATER HORIZON	821,903.43
	** GL 16400 TOTAL	3,319,602.40
16503	DUE FROM MUNICIPALITIES	
001970	SALES OF GOODS/SERVICES TO FEDERAL GOVERNME	8,481.87
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000700	U S GRANTS	35,039.00-
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	35,039.00
	** GL 16700 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	568.65-
088137	17 GRANTS & DONAT SPDG AUTH	2,682.30-
088137	20 GRANTS & DONAT SPDG AUTH	68,880.00-
100628	WATER QUALITY MGMT/PLAN	0.00
100628	CF WATER QUALITY MGMT/PLAN	538,481.18-
100750	FL GEOLOGICAL SURVEY GRNTS	0.00
100750	CF FL GEOLOGICAL SURVEY GRNTS	377.58-

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

CAT		BEGINNING BALANCE
101011	FED WASTE PLANNING GRANTS	0.00
101011	CF FED WASTE PLANNING GRANTS	47,344.00-
101494	HAZARDOUS WASTE SITE REST	0.00
101494	CF HAZARDOUS WASTE SITE REST	2,000.00-
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	251,182.98-
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	83,622.50-
140061	19 FLORIDA CZM PROGRAM	12,199.00-
140061	20 FLORIDA CZM PROGRAM	32,872.58-
140061	21 FLORIDA CZM PROGRAM	32,743.55-
140076	16 G/A-NPS MGMT PLANNING	10,568.75-
140076	17 G/A-NPS MGMT PLANNING	1,385.07-
140076	18 G/A-NPS MGMT PLANNING	20,143.19-
140076	20 G/A-NPS MGMT PLANNING	8,265.00-
140076	21 G/A-NPS MGMT PLANNING	16,228.88-
140122	18 CLEAN MARINA	4,076.37-
140122	19 CLEAN MARINA	223.48-
140122	21 CLEAN MARINA	54,920.49-
	** GL 31100 TOTAL	1,188,765.55-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	3,995.72-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	13,198.71-
087125	17 RESTORE/DEEPWATER HORIZON	2,182.98-
088137	17 GRANTS & DONAT SPDG AUTH	989.15-
100628	WATER QUALITY MGMT/PLAN	0.00
100628	CF WATER QUALITY MGMT/PLAN	16,599.62-
101011	FED WASTE PLANNING GRANTS	0.00
101011	CF FED WASTE PLANNING GRANTS	2,102.64-
101196	AMERICORPS	0.00
101196	CF AMERICORPS	4,077.90-
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	14,474.01-
140122	21 CLEAN MARINA	8,366.96-
	** GL 32100 TOTAL	65,987.69-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100	FEEES	2.04-
35300	DUE TO OTHER DEPARTMENTS	
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	84,170.00-
140061	19 FLORIDA CZM PROGRAM	51,740.62-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
140061 20	FLORIDA CZM PROGRAM	50,000.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	10,178.65-
	** GL 35300 TOTAL	196,089.27-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
100628	WATER QUALITY MGMT/PLAN	0.00
100628 CF	WATER QUALITY MGMT/PLAN	17,910.54-
101494	HAZARDOUS WASTE SITE REST	0.00
101494 CF	HAZARDOUS WASTE SITE REST	12,750.00-
140001 18	FED LAND/WATER CONSV/GRNTS	200,000.00-
140061 20	FLORIDA CZM PROGRAM	118.11-
140185 17	NAT'L REC TRAIL GRANTS	421,247.14-
	** GL 35500 TOTAL	652,025.79-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	22,410.25-
310322	SERVICE CHARGE TO GEN REV	6,506.34-
	** GL 35600 TOTAL	28,916.59-
35700	DUE TO COMPONENT UNIT/PRIMARY	
087125 17	RESTORE/DEEPWATER HORIZON	821,457.70-
140076 16	G/A-NPS MGMT PLANNING	2,056.54-
140076 17	G/A-NPS MGMT PLANNING	702.00-
140076 19	G/A-NPS MGMT PLANNING	9,930.79-
	** GL 35700 TOTAL	834,147.03-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	91,995.52-
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	28,207.37-
101196	AMERICORPS	0.00
101196 CF	AMERICORPS	1,680.29-
	** GL 38600 TOTAL	121,883.18-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	20,332,291.86-
57202	FUND BALANCE RESTRICTED SRF GRANT ALLO	
000000	BALANCE BROUGHT FORWARD	62,869,103.73-
57203	FUND BALANCE RESTRICTED SRF SERVICE FE	
000000	BALANCE BROUGHT FORWARD	22,104,178.83-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
57204	FUND BALANCE RESTRICTED DWSRF SERVICE	
000000	BALANCE BROUGHT FORWARD	7,664,677.04-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	82,505.45
030000 CF	OTHER PERSONAL SERVICES	81,884.47
040000	EXPENSES	2,173.42
040000 CF	EXPENSES	313.75
087125 17	RESTORE/DEEPWATER HORIZON	6,203,843.03
088137 17	GRANTS & DONAT SPDG AUTH	18,299.68
088137 18	GRANTS & DONAT SPDG AUTH	542.88
088137 20	GRANTS & DONAT SPDG AUTH	502,388.72
100628	WATER QUALITY MGMT/PLAN	1,853,255.58
100628 CF	WATER QUALITY MGMT/PLAN	467,694.26
100750	FL GEOLOGICAL SURVEY GRNTS	6,355.83
100777	CONTRACTED SERVICES	2,974.66
101011	FED WASTE PLANNING GRANTS	70,078.00
101196	AMERICORPS	14,683.24
101494	HAZARDOUS WASTE SITE REST	293,767.47
102080	MARINE RESEARCH GRANTS	336,494.05
102080 CF	MARINE RESEARCH GRANTS	41,490.47
104132	UNDERGROUND TANK CLEANUP	40,253.25
140001 17	FED LAND/WATER CONSV/GRNTS	1,000,000.00
140001 18	FED LAND/WATER CONSV/GRNTS	1,187,175.00
140001 19	FED LAND/WATER CONSV/GRNTS	3,800,000.00
140001 20	FED LAND/WATER CONSV/GRNTS	2,198,048.00
140001 21	FED LAND/WATER CONSV/GRNTS	1,296,237.00
140061 19	FLORIDA CZM PROGRAM	25,144.92
140061 20	FLORIDA CZM PROGRAM	459,566.66
140061 21	FLORIDA CZM PROGRAM	580,424.19
140076 16	G/A-NPS MGMT PLANNING	1,103,754.26
140076 17	G/A-NPS MGMT PLANNING	3,903,115.29
140076 18	G/A-NPS MGMT PLANNING	2,601,743.41
140076 19	G/A-NPS MGMT PLANNING	2,335,802.36
140076 20	G/A-NPS MGMT PLANNING	5,114,295.69
140076 21	G/A-NPS MGMT PLANNING	1,925,671.02
140122 17	CLEAN MARINA	23,095.84
140122 18	CLEAN MARINA	917,308.23
140122 19	CLEAN MARINA	675,307.88
140122 21	CLEAN MARINA	68,080.50
140122 22	CLEAN MARINA	26,273.21
140185 17	NAT'L REC TRAIL GRANTS	733,641.57
140185 18	NAT'L REC TRAIL GRANTS	1,352,848.29
140185 19	NAT'L REC TRAIL GRANTS	3,241,945.50
140185 20	NAT'L REC TRAIL GRANTS	3,988,637.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
140185	21 NAT'L REC TRAIL GRANTS	1,035,804.00
143276	17 SMALL CO WASTEWTR TRMT GNT	6,923,386.70
143276	18 SMALL CO WASTEWTR TRMT GNT	10,987,500.00
143276	19 SMALL CO WASTEWTR TRMT GNT	11,518,989.00
143276	20 SMALL CO WASTEWTR TRMT GNT	8,800,000.00
143276	21 SMALL CO WASTEWTR TRMT GNT	10,989,883.00
	** GL 94100 TOTAL	98,832,676.73
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	82,505.45-
030000	CF OTHER PERSONAL SERVICES	81,884.47-
040000	EXPENSES	2,173.42-
040000	CF EXPENSES	313.75-
087125	17 RESTORE/DEEPWATER HORIZON	6,203,843.03-
088137	17 GRANTS & DONAT SPDG AUTH	18,299.68-
088137	18 GRANTS & DONAT SPDG AUTH	542.88-
088137	20 GRANTS & DONAT SPDG AUTH	502,388.72-
100628	WATER QUALITY MGMT/PLAN	1,853,255.58-
100628	CF WATER QUALITY MGMT/PLAN	467,694.26-
100750	FL GEOLOGICAL SURVEY GRNTS	6,355.83-
100777	CONTRACTED SERVICES	2,974.66-
101011	FED WASTE PLANNING GRANTS	70,078.00-
101196	AMERICORPS	14,683.24-
101494	HAZARDOUS WASTE SITE REST	293,767.47-
102080	MARINE RESEARCH GRANTS	336,494.05-
102080	CF MARINE RESEARCH GRANTS	41,490.47-
104132	UNDERGROUND TANK CLEANUP	40,253.25-
140001	17 FED LAND/WATER CONSV/GRNTS	1,000,000.00-
140001	18 FED LAND/WATER CONSV/GRNTS	1,187,175.00-
140001	19 FED LAND/WATER CONSV/GRNTS	3,800,000.00-
140001	20 FED LAND/WATER CONSV/GRNTS	2,198,048.00-
140001	21 FED LAND/WATER CONSV/GRNTS	1,296,237.00-
140061	19 FLORIDA CZM PROGRAM	25,144.92-
140061	20 FLORIDA CZM PROGRAM	459,566.66-
140061	21 FLORIDA CZM PROGRAM	580,424.19-
140076	16 G/A-NPS MGMT PLANNING	1,103,754.26-
140076	17 G/A-NPS MGMT PLANNING	3,903,115.29-
140076	18 G/A-NPS MGMT PLANNING	2,601,743.41-
140076	19 G/A-NPS MGMT PLANNING	2,335,802.36-
140076	20 G/A-NPS MGMT PLANNING	5,114,295.69-
140076	21 G/A-NPS MGMT PLANNING	1,925,671.02-
140122	17 CLEAN MARINA	23,095.84-
140122	18 CLEAN MARINA	917,308.23-
140122	19 CLEAN MARINA	675,307.88-
140122	21 CLEAN MARINA	68,080.50-
140122	22 CLEAN MARINA	26,273.21-

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

CAT			BEGINNING BALANCE
140185	17	NAT'L REC TRAIL GRANTS	733,641.57-
140185	18	NAT'L REC TRAIL GRANTS	1,352,848.29-
140185	19	NAT'L REC TRAIL GRANTS	3,241,945.50-
140185	20	NAT'L REC TRAIL GRANTS	3,988,637.00-
140185	21	NAT'L REC TRAIL GRANTS	1,035,804.00-
143276	17	SMALL CO WASTEWTR TRMT GNT	6,923,386.70-
143276	18	SMALL CO WASTEWTR TRMT GNT	10,987,500.00-
143276	19	SMALL CO WASTEWTR TRMT GNT	11,518,989.00-
143276	20	SMALL CO WASTEWTR TRMT GNT	8,800,000.00-
143276	21	SMALL CO WASTEWTR TRMT GNT	10,989,883.00-
		** GL 98100 TOTAL	98,832,676.73-
		*** 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	271,574.78
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	84,268,349.50
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	74,710.62
16504	DUE FROM OTH ST POLITICAL SUBDIVISIONS	
001100	OTHER GRANTS	25,000.00
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	32,094.00
	** GL 16504 TOTAL	57,094.00
16700	DUE FROM COMPONENT UNIT/PRIMARY	
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	420.00
31100	ACCOUNTS PAYABLE	
087126	16 NFWF/DEEPWATER HORIZON	1,210.47-
100039	WMD LAB SUPPORT	0.00
100039	CF WMD LAB SUPPORT	21,684.50-
100750	FL GEOLOGICAL SURVEY GRNTS	0.00
100750	CF FL GEOLOGICAL SURVEY GRNTS	41,656.20-
	** GL 31100 TOTAL	64,551.17-
32100	ACCRUED SALARIES AND WAGES	
087126	16 NFWF/DEEPWATER HORIZON	9,669.70-
087126	19 NFWF/DEEPWATER HORIZON	3,273.40-
100592	DISBURSE DONATIONS	0.00
100592	CF DISBURSE DONATIONS	1,281.17-
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	2,788.42-
	** GL 32100 TOTAL	17,012.69-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	8,445.16-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	38,015.51-
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000000	BALANCE BROUGHT FORWARD	108,797.64-
000800	CITY OR COUNTY GRANTS	617,429.96-
001100	OTHER GRANTS	84,081.03-
001110	OTHER GRANTS - NO SERVICE CHARGE	81,137,644.40-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
001500	TRANSFERS	201,753.10-
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	81,395.02-
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	58,458.05
	** GL 38900 TOTAL	82,172,643.10-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,371,481.27-
94100	ENCUMBRANCES	
080083 19	VOLKSWAGEN SETTLEMENT	4,113,518.60
080083 20	VOLKSWAGEN SETTLEMENT	3,410,676.51
080083 21	VOLKSWAGEN SETTLEMENT	544,896.70
087126 16	NFWF/DEEPWATER HORIZON	86,131.75
088137 19	GRANTS & DONAT SPDG AUTH	64,177.23
088137 20	GRANTS & DONAT SPDG AUTH	171,181.32
100039	WMD LAB SUPPORT	30,121.90
100750	FL GEOLOGICAL SURVEY GRNTS	41,656.20
105084	TENANT BROKER COMMISSIONS	1.03
140122 18	CLEAN MARINA	29,218.10
	** GL 94100 TOTAL	8,491,579.34
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080083 19	VOLKSWAGEN SETTLEMENT	4,113,518.60-
080083 20	VOLKSWAGEN SETTLEMENT	3,410,676.51-
080083 21	VOLKSWAGEN SETTLEMENT	544,896.70-
087126 16	NFWF/DEEPWATER HORIZON	86,131.75-
088137 19	GRANTS & DONAT SPDG AUTH	64,177.23-
088137 20	GRANTS & DONAT SPDG AUTH	171,181.32-
100039	WMD LAB SUPPORT	30,121.90-
100750	FL GEOLOGICAL SURVEY GRNTS	41,656.20-
105084	TENANT BROKER COMMISSIONS	1.03-
105501	G/A-COASTAL MGT REQRMENTS	0.00
140122 18	CLEAN MARINA	29,218.10-
	** GL 98100 TOTAL	8,491,579.34-
	*** 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	3,355,643.84
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	18,201,109.31
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	19,161.19
31100	ACCOUNTS PAYABLE	
140002	19 FL RECR DEV ASST GRANTS	50,000.00-
35300	DUE TO OTHER DEPARTMENTS	
181057	TR/AGENCIES/FLA FOREVER	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,165.95-
	** GL 35300 TOTAL	2,165.95-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
140002	19 FL RECR DEV ASST GRANTS	1,608,752.78-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	20,065,995.61-
94100	ENCUMBRANCES	
084110	11 WORKING WATERFRONTS PRGRAM	833,064.91
084110	19 WORKING WATERFRONTS PRGRAM	1,526,935.09
084112	17 LAND ACQUISITION-FCT	3,232,241.81
084112	19 LAND ACQUISITION-FCT	2,417,138.79
140002	19 FL RECR DEV ASST GRANTS	2,703,752.78
140002	21 FL RECR DEV ASST GRANTS	6,000,000.00
140124	11 AID/WMD-LAND ACQUISITION	60,765.01
	** GL 94100 TOTAL	16,773,898.39
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
084110	11 WORKING WATERFRONTS PRGRAM	833,064.91-
084110	19 WORKING WATERFRONTS PRGRAM	1,526,935.09-
084112	17 LAND ACQUISITION-FCT	3,232,241.81-
084112	19 LAND ACQUISITION-FCT	2,417,138.79-
140002	19 FL RECR DEV ASST GRANTS	2,703,752.78-
140002	21 FL RECR DEV ASST GRANTS	6,000,000.00-
140124	11 AID/WMD-LAND ACQUISITION	60,765.01-
	** GL 98100 TOTAL	16,773,898.39-
	*** FUND TOTAL	0.00

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

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,115,547.62
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	1,871.53
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	211.55-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57100	RESTRICTED BY CREDITORS	
000000	BALANCE BROUGHT FORWARD	641,358.46-
084108	09 LAND ACQ, ENVIR/UNIQ, STW	1,475,849.14-
	** GL 57100 TOTAL	2,117,207.60-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000100	FEEs	275.29
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	1,015.08
	** GL 11100 TOTAL	1,290.37
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,311,738.87
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEs	967.60
002100	LAND SALES OR LEASES	64,508.62
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	4,103.45
	** GL 12400 TOTAL	69,579.67
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	29,551,222.14
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	470.14
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000100	FEEs	5,470.39
000500	INTEREST	1,701.56
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	3,000.00
002100	LAND SALES OR LEASES	156,612.10
	** GL 15102 TOTAL	166,784.05
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000500	INTEREST	257.51
001202	PENALTIES	15.00
	** GL 15103 TOTAL	272.51
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	28,212.73
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEEs	5,470.39-
000500	INTEREST	1,701.56-
002100	LAND SALES OR LEASES	156,612.10-
	** GL 15900 TOTAL	163,784.05-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
002100	LAND SALES OR LEASES	559.01
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	251.18
	** GL 16200 TOTAL	810.19

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16502	DUE FROM COUNTIES	
001800	REFUNDS	1,666.75
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	12,676.16-
040000	EXPENSES	0.00
040000 CF	EXPENSES	14,457.66-
080039 19	STATE PARK FACILITY IMPROV	80,628.29-
080039 20	STATE PARK FACILITY IMPROV	75,101.12-
080039 21	STATE PARK FACILITY IMPROV	189,161.02-
083643 20	MAIN/REP/CONST-STATEWIDE	1,976.88-
088130 20	REMOVE ACCESS BARRIERS-STW	146,841.67-
100021	ACQUISITION/MOTOR VEHICLES	0.00
100021 CF	ACQUISITION/MOTOR VEHICLES	6,038.00-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	198,769.91-
101496	STATE LANDS STEWARDSHIP	0.00
101496 CF	STATE LANDS STEWARDSHIP	16,565.00-
101500	TIDE STATIONS/BENCHMARKS	0.00
101500 CF	TIDE STATIONS/BENCHMARKS	157,200.84-
	** GL 31100 TOTAL	899,416.55-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	2,280.39-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	14,490.53-
080039 20	STATE PARK FACILITY IMPROV	11,711.33-
080039 21	STATE PARK FACILITY IMPROV	34,227.12-
	** GL 32100 TOTAL	62,709.37-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100	FEES	0.00
002100	LAND SALES OR LEASES	667.00-
	** GL 35200 TOTAL	667.00-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	49.09-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	26.74-
040000	EXPENSES	0.00
040000 CF	EXPENSES	47.25-
100777	CONTRACTED SERVICES	17,593.82-

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

		BEGINNING BALANCE
CAT		
100777	CF CONTRACTED SERVICES	12,786.92-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,189.12-
	** GL 35300 TOTAL	33,692.94-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	66,579.53-
	** GL 35500 TOTAL	66,579.53-
35600	DUE TO GENERAL REVENUE	
310228	PAYMENT OF SALES TAX	71,555.13-
310322	SERVICE CHARGE TO GEN REV	767,714.43-
	** GL 35600 TOTAL	839,269.56-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	34,279.66
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	106,172.19-
	** GL 38600 TOTAL	71,892.53-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	500.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	29,993,535.89-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	14,045.63
040000	EXPENSES	13,062.85
040000	CF EXPENSES	4,430.48
080039	19 STATE PARK FACILITY IMPROV	12,499.99
080039	20 STATE PARK FACILITY IMPROV	2,290,075.23
080039	21 STATE PARK FACILITY IMPROV	3,970,105.81
083643	20 MAIN/REP/CONST-STATEWIDE	389,924.37
088040	20 MAJOR DISASTERS EMERGENCY REPAIRS	229,860.25
088130	20 REMOVE ACCESS BARRIERS-STW	1,714,823.60
100021	ACQUISITION/MOTOR VEHICLES	6,038.00
100777	CONTRACTED SERVICES	286,901.37
100777	CF CONTRACTED SERVICES	40,850.82
101496	STATE LANDS STEWARDSHIP	1,285.00
101496	CF STATE LANDS STEWARDSHIP	26,663.86
101500	TIDE STATIONS/BENCHMARKS	159,380.84
	** GL 94100 TOTAL	9,159,948.10

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

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100		
030000	OTHER PERSONAL SERVICES	14,045.63-
040000	EXPENSES	13,062.85-
040000	CF EXPENSES	4,430.48-
080039	19 STATE PARK FACILITY IMPROV	12,499.99-
080039	20 STATE PARK FACILITY IMPROV	2,290,075.23-
080039	21 STATE PARK FACILITY IMPROV	3,970,105.81-
083643	20 MAIN/REP/CONST-STATEWIDE	389,924.37-
088040	20 MAJOR DISASTERS EMERGENCY REPAIRS	229,860.25-
088130	20 REMOVE ACCESS BARRIERS-STW	1,714,823.60-
100021	ACQUISITION/MOTOR VEHICLES	6,038.00-
100777	CONTRACTED SERVICES	286,901.37-
100777	CF CONTRACTED SERVICES	40,850.82-
101496	STATE LANDS STEWARDSHIP	1,285.00-
101496	CF STATE LANDS STEWARDSHIP	26,663.86-
101500	TIDE STATIONS/BENCHMARKS	159,380.84-
	** GL 98100 TOTAL	9,159,948.10-
	*** 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	1,293,605,443.75
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	9,172.97
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800	REFUNDS	36.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001520	TRANSFERS - SUBJECT TO SERVICE CHARGE	2,734.12
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	60,308,356.37
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000500	INTEREST	97.02
25500	ADVANCES TO OTHER GOVERNMENTS/ENTITIES	
087870	17 SPRINGS RESTORATION	196,566.00
087870	20 SPRINGS RESTORATION	422,454.32
	** GL 25500 TOTAL	619,020.32
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	64,353.89-
040000	EXPENSES	0.00
040000	CF EXPENSES	100,594.68-
080039	19 STATE PARK FACILITY IMPROV	3,656.49-
080039	20 STATE PARK FACILITY IMPROV	164,293.29-
080039	21 STATE PARK FACILITY IMPROV	281,891.13-
084108	21 LAND ACQ, ENVIR/UNIQ, STW	33,920.00-
087870	17 SPRINGS RESTORATION	423,386.15-
087870	18 SPRINGS RESTORATION	736,286.46-
087870	20 SPRINGS RESTORATION	39,632.16-
088964	16 TOTAL MAX DAILY LOADS	14,497.89-
088964	19 TOTAL MAX DAILY LOADS	46,980.21-
088964	21 TOTAL MAX DAILY LOADS	157.75-
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	889,906.77-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	26,771.67-
101496	STATE LANDS STEWARDSHIP	0.00
101496	CF STATE LANDS STEWARDSHIP	13,083.23-
103880	ECOTOURISM	0.00

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

CAT			BEGINNING BALANCE
103880	CF	ECOTOURISM	23,182.90-
103882		CAMA/CARL MANAGEMENT FUNDS	0.00
103882	CF	CAMA/CARL MANAGEMENT FUNDS	133,982.04-
103886		GREENWAYS CARL MGMT FUND	0.00
103886	CF	GREENWAYS CARL MGMT FUND	56,459.45-
105010		G/A-ORCA KILROY MONITORING	0.00
105010	CF	G/A-ORCA KILROY MONITORING	127,986.89-
105019		G/A-INDIAN RIV LAG/LAKE O	0.00
105019	CF	G/A-INDIAN RIV LAG/LAKE O	181,097.16-
108025		TOTAL MAXIMUM DAILY LOADS	0.00
108025	CF	TOTAL MAXIMUM DAILY LOADS	73,323.45-
140045	21	G/A-EASTPORT FACILITY REP	505,070.50-
		** GL 31100 TOTAL	3,940,514.16-
32100		ACCRUED SALARIES AND WAGES	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	21,403.16-
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	33,878.96-
080039	21	STATE PARK FACILITY IMPROV	32,062.96-
084108	21	LAND ACQ, ENVIR/UNIQ, STW	11,123.91-
100718		LAND MANAGEMENT	0.00
100718	CF	LAND MANAGEMENT	59,207.95-
103882		CAMA/CARL MANAGEMENT FUNDS	0.00
103882	CF	CAMA/CARL MANAGEMENT FUNDS	4,861.66-
103886		GREENWAYS CARL MGMT FUND	0.00
103886	CF	GREENWAYS CARL MGMT FUND	15,019.13-
108025		TOTAL MAXIMUM DAILY LOADS	0.00
108025	CF	TOTAL MAXIMUM DAILY LOADS	27,597.35-
		** GL 32100 TOTAL	205,155.08-
35300		DUE TO OTHER DEPARTMENTS	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	498.68-
040000		EXPENSES	35,701.64-
040000	CF	EXPENSES	19.25-
088964	19	TOTAL MAX DAILY LOADS	13,391.61-
100718		LAND MANAGEMENT	0.00
100718	CF	LAND MANAGEMENT	100.00-
100777		CONTRACTED SERVICES	0.00
100777	CF	CONTRACTED SERVICES	31.92-
108025		TOTAL MAXIMUM DAILY LOADS	0.00
108025	CF	TOTAL MAXIMUM DAILY LOADS	192.58-
180072		TR DOC REV TO DACS/LATF	6,381.99-
180074		TR DOCREV TO FWCC/LATF	960,182.91-
180076		TR DOC REV TO DOS/LATF	36,731.72-
		** GL 35300 TOTAL	1,053,232.30-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
 20 2 423001 LAND ACQUISITION 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	9,442.94-
040000	EXPENSES	0.00
040000	CF EXPENSES	588.16-
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	62,681.55-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	5,000.00-
103882	CAMA/CARL MANAGEMENT FUNDS	0.00
103882	CF CAMA/CARL MANAGEMENT FUNDS	3,243.58-
103886	GREENWAYS CARL MGMT FUND	0.00
103886	CF GREENWAYS CARL MGMT FUND	1,905.57-
140076	16 G/A-NPS MGMT PLANNING	100,000.00-
140126	19 BEACH PROJECTS - STW	160,648.40-
140126	20 BEACH PROJECTS - STW	3,361,398.97-
140126	21 BEACH PROJECTS - STW	18,624.94-
	** GL 35500 TOTAL	3,723,534.11-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	10.69-
35700	DUE TO COMPONENT UNIT/PRIMARY	
051234	G/A-WMD-LAND MGT	0.00
051234	CF G/A-WMD-LAND MGT	614,468.48-
080167	17 LAKE APOPKA RESTORATION	72,413.32-
083045	17 LAND ACQUISITION	83,313.75-
087870	16 SPRINGS RESTORATION	2,696,643.13-
087870	17 SPRINGS RESTORATION	1,027,872.71-
087870	18 SPRINGS RESTORATION	192,261.86-
087870	20 SPRINGS RESTORATION	717,943.29-
088964	19 TOTAL MAX DAILY LOADS	149,844.02-
141117	18 EVERGLADES RESTORATION	7,843,728.02-
141117	19 EVERGLADES RESTORATION	3,036,335.99-
141117	20 EVERGLADES RESTORATION	55,133,075.90-
141117	21 EVERGLADES RESTORATION	14,132,600.56-
141118	17 N EVERGLADES/ESTUARIES PRT	1,387,503.50-
141118	19 N EVERGLADES/ESTUARIES PRT	874,620.50-
141118	20 N EVERGLADES/ESTUARIES PRT	3,031,070.60-
141118	21 N EVERGLADES/ESTUARIES PRT	1,101,730.34-
	** GL 35700 TOTAL	92,095,425.97-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	247,833.02-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	317,031.52-
	** GL 38600 TOTAL	564,864.54-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,241,622,618.65-
57302	FUND BALANCE RESTRICTED DEBT SERVICE	
000000	BALANCE BROUGHT FORWARD	11,339,505.05-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	64,185.48
040000	EXPENSES	162,618.17
040000	CF EXPENSES	15,780.72
060000	CF OPERATING CAPITAL OUTLAY	2,765.00
080039	19 STATE PARK FACILITY IMPROV	263,830.43
080039	20 STATE PARK FACILITY IMPROV	1,422,669.41
080039	21 STATE PARK FACILITY IMPROV	4,301,882.79
080167	17 LAKE APOPKA RESTORATION	2,987,869.61
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	19 MAIN/REP/CONST-STATEWIDE	13,002.97
083643	20 MAIN/REP/CONST-STATEWIDE	10,592.70
083643	21 MAIN/REP/CONST-STATEWIDE	21,542.56
084108	21 LAND ACQ, ENVIR/UNIQ, STW	486,541.12
087752	19 HURRICANE BEACH RECOVERY	1,536,558.02
087870	16 SPRINGS RESTORATION	11,428,663.86
087870	17 SPRINGS RESTORATION	24,506,544.88
087870	18 SPRINGS RESTORATION	34,656,529.74
087870	20 SPRINGS RESTORATION	70,534,518.62
087870	21 SPRINGS RESTORATION	36,316,361.51
087945	21 HABITAT RESTORATION	808,337.76
088964	16 TOTAL MAX DAILY LOADS	815,784.18
088964	19 TOTAL MAX DAILY LOADS	5,474,514.35
088964	21 TOTAL MAX DAILY LOADS	1,373,782.36
100718	LAND MANAGEMENT	638,223.25
100718	CF LAND MANAGEMENT	118,906.11
100777	CONTRACTED SERVICES	36,785.36
101496	STATE LANDS STEWARDSHIP	20,683.73
101496	CF STATE LANDS STEWARDSHIP	61,000.00
103880	ECOTOURISM	18,137.90
103880	CF ECOTOURISM	199,210.31

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	183,620.58
103882	CF CAMA/CARL MANAGEMENT FUNDS	47,497.74
103886	GREENWAYS CARL MGMT FUND	30,226.85
103886	CF GREENWAYS CARL MGMT FUND	11,042.00
108025	TOTAL MAXIMUM DAILY LOADS	63,316.72
140045	21 G/A-EASTPORT FACILITY REP	595,494.87
140076	16 G/A-NPS MGMT PLANNING	1,380,000.00
140076	21 G/A-NPS MGMT PLANNING	30,000.00
140126	16 BEACH PROJECTS - STW	1,862,135.54
140126	17 BEACH PROJECTS - STW	4,980,626.67
140126	18 BEACH PROJECTS - STW	8,142,389.21
140126	19 BEACH PROJECTS - STW	30,712,216.30
140126	20 BEACH PROJECTS - STW	20,877,809.24
140126	21 BEACH PROJECTS - STW	48,744,711.06
141115	18 G/A-FL KEYS ACSC	84,449.49
141115	20 G/A-FL KEYS ACSC	4,001,856.45
145554	16 BREVARD CO MUCK DREDGING	425,538.00
	** GL 94100 TOTAL	343,216,546.62
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	64,185.48-
040000	EXPENSES	162,618.17-
040000	CF EXPENSES	15,780.72-
060000	CF OPERATING CAPITAL OUTLAY	2,765.00-
080039	19 STATE PARK FACILITY IMPROV	263,830.43-
080039	20 STATE PARK FACILITY IMPROV	1,422,669.41-
080039	21 STATE PARK FACILITY IMPROV	4,301,882.79-
080167	17 LAKE APOPKA RESTORATION	2,987,869.61-
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	19 MAIN/REP/CONST-STATEWIDE	13,002.97-
083643	20 MAIN/REP/CONST-STATEWIDE	10,592.70-
083643	21 MAIN/REP/CONST-STATEWIDE	21,542.56-
084108	21 LAND ACQ, ENVIR/UNIQ, STW	486,541.12-
087752	19 HURRICANE BEACH RECOVERY	1,536,558.02-
087870	16 SPRINGS RESTORATION	11,428,663.86-
087870	17 SPRINGS RESTORATION	24,506,544.88-
087870	18 SPRINGS RESTORATION	34,656,529.74-
087870	20 SPRINGS RESTORATION	70,534,518.62-
087870	21 SPRINGS RESTORATION	36,316,361.51-
087945	21 HABITAT RESTORATION	808,337.76-
088964	16 TOTAL MAX DAILY LOADS	815,784.18-
088964	19 TOTAL MAX DAILY LOADS	5,474,514.35-
088964	21 TOTAL MAX DAILY LOADS	1,373,782.36-
100718	LAND MANAGEMENT	638,223.25-

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

CAT			BEGINNING BALANCE
100718	CF	LAND MANAGEMENT	118,906.11-
100777		CONTRACTED SERVICES	36,785.36-
101496		STATE LANDS STEWARDSHIP	20,683.73-
101496	CF	STATE LANDS STEWARDSHIP	61,000.00-
103880		ECOTOURISM	18,137.90-
103880	CF	ECOTOURISM	199,210.31-
103882		CAMA/CARL MANAGEMENT FUNDS	183,620.58-
103882	CF	CAMA/CARL MANAGEMENT FUNDS	47,497.74-
103886		GREENWAYS CARL MGMT FUND	30,226.85-
103886	CF	GREENWAYS CARL MGMT FUND	11,042.00-
108025		TOTAL MAXIMUM DAILY LOADS	63,316.72-
140045	21	G/A-EASTPORT FACILITY REP	595,494.87-
140076	16	G/A-NPS MGMT PLANNING	1,380,000.00-
140076	21	G/A-NPS MGMT PLANNING	30,000.00-
140126	16	BEACH PROJECTS - STW	1,862,135.54-
140126	17	BEACH PROJECTS - STW	4,980,626.67-
140126	18	BEACH PROJECTS - STW	8,142,389.21-
140126	19	BEACH PROJECTS - STW	30,712,216.30-
140126	20	BEACH PROJECTS - STW	20,877,809.24-
140126	21	BEACH PROJECTS - STW	48,744,711.06-
141115	18	G/A-FL KEYS ACSC	84,449.49-
141115	20	G/A-FL KEYS ACSC	4,001,856.45-
145554	16	BREVARD CO MUCK DREDGING	425,538.00-
		** GL 98100 TOTAL	343,216,546.62-
		*** 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	231,863.28
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	7,034,533.30
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	5,748.37
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001520	TRANSFERS - SUBJECT TO SERVICE CHARGE	930.19
16300	DUE FROM OTHER DEPARTMENTS	
001500	TRANSFERS	40,392.92
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	10,773.19-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	19,140.00-
	** GL 31100 TOTAL	29,913.19-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	323.43-
088502	20 HAZARD WASTE/SITE CLEANUP	3,368.98-
	** GL 32100 TOTAL	3,692.41-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	649.78-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	20,878.85-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	33,797.52
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	49,295.81-
	** GL 38600 TOTAL	15,498.29-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	7,242,835.54-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
20 2 499001 MINERALS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
94100	ENCUMBRANCES	
040000	EXPENSES	10,773.19
060000	OPERATING CAPITAL OUTLAY	19,140.00
100021	CF ACQUISITION/MOTOR VEHICLES	276,150.00
	** GL 94100 TOTAL	306,063.19
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	10,773.19-
060000	OPERATING CAPITAL OUTLAY	19,140.00-
100021	CF ACQUISITION/MOTOR VEHICLES	276,150.00-
	** GL 98100 TOTAL	306,063.19-
	*** 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	200,784.53
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	35,740,614.58
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	32,062.66
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	26.00-
040000	EXPENSES	0.00
040000	CF EXPENSES	5,480.28-
080889	06 NON-MANDATORY LAND RECLAIM	652,587.73-
080889	07 NON-MANDATORY LAND RECLAIM	125,743.78-
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	13,261.00-
	** GL 31100 TOTAL	1,419,657.64-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	4,505.90-
	** GL 32100 TOTAL	4,505.90-
33101	DEPOSITS PAYABLE ESCROW	
000000	BALANCE BROUGHT FORWARD	8,525.00-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,624.31-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	7,115.87-
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	10,300.37-

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	34,519,732.68-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	26.00
040000	EXPENSES	503.30
080888 11	MULBERRY/PINEY PT CLEANUP	5,370,665.97
080888 12	MULBERRY/PINEY PT CLEANUP	2,942,481.77
080889 06	NON-MANDATORY LAND RECLAIM	1,003,286.61
080889 07	NON-MANDATORY LAND RECLAIM	1,309,124.47
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	2,331,632.00
104070	HABITAT RESTORATION	15,361.00
	** GL 94100 TOTAL	26,186,009.09
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	26.00-
040000	EXPENSES	503.30-
080888 11	MULBERRY/PINEY PT CLEANUP	5,370,665.97-
080888 12	MULBERRY/PINEY PT CLEANUP	2,942,481.77-
080889 06	NON-MANDATORY LAND RECLAIM	1,003,286.61-
080889 07	NON-MANDATORY LAND RECLAIM	1,309,124.47-
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	2,331,632.00-
104070	HABITAT RESTORATION	15,361.00-
	** GL 98100 TOTAL	26,186,009.09-
	*** 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	30,320.00
000200	LICENSES	20,220.00
	** GL 11100 TOTAL	50,540.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	866,277.79
12400	CASH IN STATE TREASURY UNVERIFIED	
000200	LICENSES	24,555.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	3,330.00-
001801	REIMBURSEMENTS	350.00-
	** GL 12400 TOTAL	20,875.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	10,974,927.41
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	2,316.57
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	27,375.48
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	1,260.00
	** GL 15102 TOTAL	28,635.48
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEES	850.00
000200	LICENSES	15,470.08
001202	PENALTIES	825.00
	** GL 15103 TOTAL	17,145.08
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	9,369.90
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEEES	850.00-
000200	LICENSES	38,828.06-
001202	PENALTIES	582.50-
	** GL 15900 TOTAL	40,260.56-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200	LICENSES	667.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	270.00
	** GL 16200 TOTAL	937.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000200	LICENSES	600.00
16506	DUE FROM OTHER GOVERNMENTAL UNITS-BAD	
000200	LICENSES	432.50
001202	PENALTIES	20.00
	** GL 16506 TOTAL	452.50
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	15,039.05-
100774	NAT'L POLLUT/ELIMINATION	0.00
100774 CF	NAT'L POLLUT/ELIMINATION	6,630.48-
	** GL 31100 TOTAL	21,669.53-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	4,409.01-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	1,899.14-
100774	NAT'L POLLUT/ELIMINATION	0.00
100774 CF	NAT'L POLLUT/ELIMINATION	949.58-
	** GL 32100 TOTAL	7,257.73-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000200	LICENSES	2,682.65-
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	270.00-
	** GL 35200 TOTAL	2,952.65-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	73.50-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	44.66-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,059.15-
	** GL 35300 TOTAL	1,177.31-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	261,251.20-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	58,522.52-
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	17,669.70-
	** GL 38600 TOTAL	76,192.22-

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

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38900		REVENUES RECEIVED IN ADVANCE - CURRENT	
000100		FEES	132,841.00-
47300		DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001200		FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	1,260.00-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	11,427,214.53-
94100		ENCUMBRANCES	
040000		EXPENSES	19,173.70
088040	20	MAJOR DISASTERS EMERGENCY REPAIRS	486,985.06
100774		NAT'L POLLUT/ELIMINATION	4.12
100777		CONTRACTED SERVICES	2,335.98
		** GL 94100 TOTAL	508,498.86
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000		EXPENSES	19,173.70-
088040	20	MAJOR DISASTERS EMERGENCY REPAIRS	486,985.06-
100774		NAT'L POLLUT/ELIMINATION	4.12-
100777		CONTRACTED SERVICES	2,335.98-
		** GL 98100 TOTAL	508,498.86-
		*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
 20 2 603001 WATER PROTECTION AND SUSTAINABILITY PROGRAM TF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	300,000.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	27,901,571.17
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	25,121.21
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000500	INTEREST	68.41
25800	ADVANCES TO COMPONENT UNITS	
141138	20 G/A - ALT WATER SUPPLY	250,000.00
31100	ACCOUNTS PAYABLE	
141110	18 WATR STOR FAC REV LOAN-C51	1,226,657.00-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,839.66-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	5,869.15-
35700	DUE TO COMPONENT UNIT/PRIMARY	
140008	07 G/A-SUR WATER IMP PROJ	127,257.72-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	27,114,137.26-
94100	ENCUMBRANCES	
141110	18 WATR STOR FAC REV LOAN-C51	25,551,048.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
141110	18 WATR STOR FAC REV LOAN-C51	25,551,048.00-
	*** 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		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	915,303.95
12400	CASH IN STATE TREASURY UNVERIFIED	
000200	LICENSES	70.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	50.00
	** GL 12400 TOTAL	120.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	17,781,511.62
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	15,874.26
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200	LICENSES	70.00-
001202	PENALTIES	30.00-
	** GL 15900 TOTAL	100.00-
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	1,973,335.74
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000500	INTEREST	10.52
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	27,665.00-
040000	EXPENSES	0.00
040000	CF EXPENSES	41,103.06-
050068	G/A-SWIX	0.00
050068	CF G/A-SWIX	1,802.26-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	8,054.56-
088040	20 MAJOR DISASTERS EMERGENCY REPAIRS	263,157.23-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	14,829.32-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	26,894.36-
141132	20 G/A-REEF PROT/TIRE ABATE	137,850.00-
	** GL 31100 TOTAL	521,355.79-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
 20 2 644001 SOLID WASTE MANAGEMENT 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	809.18-
	** GL 32100 TOTAL	809.18-
35300	DUE TO OTHER DEPARTMENTS	
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	56.42-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	90.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,794.40-
	** GL 35300 TOTAL	1,940.82-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
086000	19 WASTE TIRE ABATEMENT	2,259.70-
087777	18 LANDFILL CLOSURES	203,299.33-
	** GL 35500 TOTAL	205,559.03-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	23,289.39-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	19,933,201.88-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	34,375.00
040000	EXPENSES	62,417.52
040000	CF EXPENSES	6,273.57
050068	G/A-SWIX	1,802.26
060000	OPERATING CAPITAL OUTLAY	4,385.48
086000	19 WASTE TIRE ABATEMENT	135,980.25
086000	20 WASTE TIRE ABATEMENT	500,000.00
086000	21 WASTE TIRE ABATEMENT	160,589.72
087777	16 LANDFILL CLOSURES	580,000.00
087777	18 LANDFILL CLOSURES	1,734,234.07
087777	19 LANDFILL CLOSURES	1,498,537.50
087777	20 LANDFILL CLOSURES	2,558,295.53
088040	20 MAJOR DISASTERS EMERGENCY REPAIRS	1,710,570.07
100777	CONTRACTED SERVICES	4,638.58
100777	CF CONTRACTED SERVICES	215,000.00
101492	HAZARDOUS WASTE CLEANUP	19,609.29
140134	20 SOLID WASTE MANAGEMENT	152,677.75
140134	21 SOLID WASTE MANAGEMENT	1,208,999.81
141132	20 G/A-REEF PROT/TIRE ABATE	462,203.94
141132	21 G/A-REEF PROT/TIRE ABATE	2,323,496.30
	** GL 94100 TOTAL	13,374,086.64

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

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100		
030000	OTHER PERSONAL SERVICES	34,375.00-
040000	EXPENSES	62,417.52-
040000	CF EXPENSES	6,273.57-
050068	G/A-SWIX	1,802.26-
060000	OPERATING CAPITAL OUTLAY	4,385.48-
086000	19 WASTE TIRE ABATEMENT	135,980.25-
086000	20 WASTE TIRE ABATEMENT	500,000.00-
086000	21 WASTE TIRE ABATEMENT	160,589.72-
087777	16 LANDFILL CLOSURES	580,000.00-
087777	18 LANDFILL CLOSURES	1,734,234.07-
087777	19 LANDFILL CLOSURES	1,498,537.50-
087777	20 LANDFILL CLOSURES	2,558,295.53-
088040	20 MAJOR DISASTERS EMERGENCY REPAIRS	1,710,570.07-
100777	CONTRACTED SERVICES	4,638.58-
100777	CF CONTRACTED SERVICES	215,000.00-
101492	HAZARDOUS WASTE CLEANUP	19,609.29-
140134	20 SOLID WASTE MANAGEMENT	152,677.75-
140134	21 SOLID WASTE MANAGEMENT	1,208,999.81-
141132	20 G/A-REEF PROT/TIRE ABATE	462,203.94-
141132	21 G/A-REEF PROT/TIRE ABATE	2,323,496.30-
	** GL 98100 TOTAL	13,374,086.64-
	*** 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	7,918,630.57
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	332,294,823.01
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
002300	REPAYMENT OF LOANS	90,582.51
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	294,915.15
15400	LOANS AND NOTES RECEIVABLE	
002300	REPAYMENT OF LOANS	132,377,721.41
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002300	REPAYMENT OF LOANS	1,248,986,010.66
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
002300	REPAYMENT OF LOANS	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
002300	REPAYMENT OF LOANS	0.00
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	33,336.73-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	1,721,941,635.58-
94100	ENCUMBRANCES	
140131 19	WASTEWATER TREAT FAC CONST	19,517,831.06
140131 20	WASTEWATER TREAT FAC CONST	112,290,244.02
140131 21	WASTEWATER TREAT FAC CONST	177,480,000.92
	** GL 94100 TOTAL	309,288,076.00

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 19	WASTEWATER TREAT FAC CONST	19,517,831.06-
140131 20	WASTEWATER TREAT FAC CONST	112,290,244.02-
140131 21	WASTEWATER TREAT FAC CONST	177,480,000.92-
	** GL 98100 TOTAL	309,288,076.00-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000100	FEEES	313,349.27
11150	CASH ON HAND - PARK CHANGE FUNDS STPKS	
000000	BALANCE BROUGHT FORWARD	51,180.00
11201	CASH PARK BANK ACCOUNTS	
000000	BALANCE BROUGHT FORWARD	3,075,619.38
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	698,820.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,512,148.89
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEES	81,161.53
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	34,779,052.56
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	7,218.53
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000100	FEEES	69,462.56-
001204	RESTITUTION	262.85
001800	REFUNDS	37.54
	** GL 15102 TOTAL	69,162.17-
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEES	5,244.54
001202	PENALTIES	1,075.45
	** GL 15103 TOTAL	6,319.99
15104	DUE FROM CONCESSION OPERATORS	
001800	REFUNDS	25,200.00
001801	REIMBURSEMENTS	5,443.47
002102	CONCESSIONS	814,181.13
	** GL 15104 TOTAL	844,824.60
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	34,166.75

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	5,224.92-
001202	PENALTIES	1,030.45-
001204	RESTITUTION	262.85-
001800	REFUNDS	25,500.00-
	** GL 15900 TOTAL	32,018.22-
16502	DUE FROM COUNTIES	
001800	REFUNDS	182,590.24
16900	DUE FROM CLEARING FUND	
000100	FEES	335,138.42
17104	INVENTORIES GASOLINE	
000000	BALANCE BROUGHT FORWARD	7,208.33
040000	EXPENSES	15,092.43
	** GL 17104 TOTAL	22,300.76
17105	INVENTORIES MOTOR OILS	
000000	BALANCE BROUGHT FORWARD	2,492.93
040000	EXPENSES	17,086.65
	** GL 17105 TOTAL	19,579.58
17106	INVENTORIES MISC FUELS AND LUBE	
000000	BALANCE BROUGHT FORWARD	702.38
040000	EXPENSES	24,106.62
	** GL 17106 TOTAL	24,809.00
17108	INVENTORIES HERBICIDES	
000000	BALANCE BROUGHT FORWARD	114,957.46
040000	EXPENSES	429,267.08
	** GL 17108 TOTAL	544,224.54
17200	GOODS PURCHASED FOR RESALE	
000000	BALANCE BROUGHT FORWARD	1,100,711.26
040000	EXPENSES	1,003,395.33-
	** GL 17200 TOTAL	97,315.93
25500	ADVANCES TO OTHER GOVERNMENTS/ENTITIES	
101198	OUTSOURCING	177,300.00
31100	ACCOUNTS PAYABLE	
000100	FEES	464,384.41-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	121,017.42-

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

CAT		BEGINNING BALANCE
040000	EXPENSES	0.00
040000	CF EXPENSES	562,257.43-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	18,145.00-
080039	18 STATE PARK FACILITY IMPROV	11,251.70-
080039	19 STATE PARK FACILITY IMPROV	853,053.69-
080039	21 STATE PARK FACILITY IMPROV	131,770.14-
087937	19 PARTNERSHIP/PARKS/ST MATCH	50,443.09-
088130	18 REMOVE ACCESS BARRIERS-STW	28,868.76-
088130	19 REMOVE ACCESS BARRIERS-STW	24,398.89-
088130	21 REMOVE ACCESS BARRIERS-STW	18,478.09-
100021	ACQUISITION/MOTOR VEHICLES	0.00
100021	CF ACQUISITION/MOTOR VEHICLES	394,094.41-
100592	DISBURSE DONATIONS	0.00
100592	CF DISBURSE DONATIONS	64,240.74-
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	11,341.36-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	3,682.20-
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	295,240.88-
102334	CONTRL OF INVASIVE EXOTICS	0.00
102334	CF CONTRL OF INVASIVE EXOTICS	22,441.31-
105006	LAND USE PROCEEDS DISBURSE	0.00
105006	CF LAND USE PROCEEDS DISBURSE	69,962.67-
	** GL 31100 TOTAL	3,145,072.19-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	403.12-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	150,512.84-
080039	19 STATE PARK FACILITY IMPROV	2,189.52-
080039	21 STATE PARK FACILITY IMPROV	1,239.73-
088130	19 REMOVE ACCESS BARRIERS-STW	0.00
100592	DISBURSE DONATIONS	0.00
100592	CF DISBURSE DONATIONS	2,372.29-
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	4,159.14-
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	77,375.55-
102334	CONTRL OF INVASIVE EXOTICS	0.00
102334	CF CONTRL OF INVASIVE EXOTICS	2,961.96-
105006	LAND USE PROCEEDS DISBURSE	0.00
105006	CF LAND USE PROCEEDS DISBURSE	1,554.34-
	** GL 32100 TOTAL	242,768.49-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
33101	DEPOSITS PAYABLE ESCROW	
002700	SECURITY/ESCROW DEPOSITS	406,200.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001520	TRANSFERS - SUBJECT TO SERVICE CHARGE	33,389.25-
35300	DUE TO OTHER DEPARTMENTS	
002102	CONCESSIONS	20,107.44-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,323.85-
030000	OTHER PERSONAL SERVICES	2,340.00-
030000	CF OTHER PERSONAL SERVICES	7.84-
040000	EXPENSES	0.00
040000	CF EXPENSES	1,622.25-
088130	19 REMOVE ACCESS BARRIERS-STW	0.00
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	55.30-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,862.15-
	** GL 35300 TOTAL	29,318.83-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
000000	BALANCE BROUGHT FORWARD	2,419.35
040000	EXPENSES	2.80-
040000	CF EXPENSES	80,168.41-
100590	DISTRIB OF SURCHARGE FEES	0.00
100590	CF DISTRIB OF SURCHARGE FEES	91,567.50-
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	119,604.36-
310228	PAYMENT OF SALES TAX	73,000.34-
	** GL 35500 TOTAL	361,924.06-
35600	DUE TO GENERAL REVENUE	
310228	PAYMENT OF SALES TAX	396,286.02-
310322	SERVICE CHARGE TO GEN REV	1,453,599.69-
	** GL 35600 TOTAL	1,849,885.71-
35700	DUE TO COMPONENT UNIT/PRIMARY	
102151	MGT/WTR CONTROL STRUCTURES	0.00
102151	CF MGT/WTR CONTROL STRUCTURES	35,877.96-
	** GL 35700 TOTAL	35,877.96-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	172,825.72-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000100	FEES	29,750.16-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001800	REFUNDS	6,270.42-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	36,684,426.98-
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	1,016,025.34-
	** GL 56100 TOTAL	708,229.81-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	144,882.34
030000	CF OTHER PERSONAL SERVICES	26,979.00
040000	EXPENSES	498,344.74
060000	OPERATING CAPITAL OUTLAY	18,145.00
080039	19 STATE PARK FACILITY IMPROV	2,428,737.88
080039	21 STATE PARK FACILITY IMPROV	6,101,839.62
087153	18 FAKAHATCHEE STRAND SP	1,158,884.36
087937	19 PARTNERSHIP/PARKS/ST MATCH	172,766.93
088130	18 REMOVE ACCESS BARRIERS-STW	1,345,464.52
088130	19 REMOVE ACCESS BARRIERS-STW	1,055,993.08
088130	21 REMOVE ACCESS BARRIERS-STW	530,897.58
100021	ACQUISITION/MOTOR VEHICLES	304,462.44
100592	DISBURSE DONATIONS	108,896.94
100592	CF DISBURSE DONATIONS	4,650.55
100718	LAND MANAGEMENT	2,341.36
100777	CONTRACTED SERVICES	2,675.10
101198	OUTSOURCING	369,289.35
101198	CF OUTSOURCING	193,985.50
102334	CONTRL OF INVASIVE EXOTICS	22,198.77
105006	LAND USE PROCEEDS DISBURSE	87,949.90
	** GL 94100 TOTAL	14,579,384.96
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	144,882.34-
030000	CF OTHER PERSONAL SERVICES	26,979.00-
040000	EXPENSES	498,344.74-
060000	OPERATING CAPITAL OUTLAY	18,145.00-

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

CAT			BEGINNING BALANCE
080039	19	STATE PARK FACILITY IMPROV	2,428,737.88-
080039	21	STATE PARK FACILITY IMPROV	6,101,839.62-
087153	18	FAKAHATCHEE STRAND SP	1,158,884.36-
087937	19	PARTNERSHIP/PARKS/ST MATCH	172,766.93-
088130	18	REMOVE ACCESS BARRIERS-STW	1,345,464.52-
088130	19	REMOVE ACCESS BARRIERS-STW	1,055,993.08-
088130	21	REMOVE ACCESS BARRIERS-STW	530,897.58-
100021		ACQUISITION/MOTOR VEHICLES	304,462.44-
100592		DISBURSE DONATIONS	108,896.94-
100592	CF	DISBURSE DONATIONS	4,650.55-
100718		LAND MANAGEMENT	2,341.36-
100777		CONTRACTED SERVICES	2,675.10-
101198		OUTSOURCING	369,289.35-
101198	CF	OUTSOURCING	193,985.50-
102334		CONTRL OF INVASIVE EXOTICS	22,198.77-
105006		LAND USE PROCEEDS DISBURSE	87,949.90-
		** GL 98100 TOTAL	14,579,384.96-
		*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
12100		UNRELEASED CASH IN STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	1,622,289.09
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	1,622,289.09-
94100		ENCUMBRANCES	
140124	12	AID/WMD-LAND ACQUISITION	18,937.25
140124	14	AID/WMD-LAND ACQUISITION	1,085,392.62
141122	15	G/A-C-51 RESERVOIR IMPLMNT	500,000.00
		** GL 94100 TOTAL	1,604,329.87
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140124	12	AID/WMD-LAND ACQUISITION	18,937.25-
140124	14	AID/WMD-LAND ACQUISITION	1,085,392.62-
141122	15	G/A-C-51 RESERVOIR IMPLMNT	500,000.00-
		** GL 98100 TOTAL	1,604,329.87-
		*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	1,569.17
001801	REIMBURSEMENTS	500.00
	** GL 11100 TOTAL	2,069.17
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,654,949.21
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEES	300.00
000200	LICENSES	908.00
001202	PENALTIES	100.00
001801	REIMBURSEMENTS	500.00
	** GL 12400 TOTAL	1,808.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	37,593,023.91
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	1,175.18
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	66,693.62
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	8,135,414.80
001202	PENALTIES	47,795.30
001800	REFUNDS	0.02
001801	REIMBURSEMENTS	438,964.17
	** GL 15102 TOTAL	8,688,867.91
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEES	25.00
000200	LICENSES	175.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	9,388.33
001202	PENALTIES	972.17
001801	REIMBURSEMENTS	10,070.50
	** GL 15103 TOTAL	20,631.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	31,644.58
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEEES	25.00-
000200	LICENSES	66,768.62-
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	7,192,231.83-
001202	PENALTIES	48,715.97-

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

CAT		BEGINNING BALANCE
001801	REIMBURSEMENTS	77,005.50-
	** GL 15900 TOTAL	7,384,746.92-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200	LICENSES	12,216.20
001202	PENALTIES	20.00
001520	TRANSFERS - SUBJECT TO SERVICE CHARGE	18,523.42
001801	REIMBURSEMENTS	270.00
002900	SALE OF SURPLUS PROPERTY	977.69
	** GL 16200 TOTAL	32,007.31
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	2,724,390.88
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	161,344.69-
040000	EXPENSES	0.00
040000	CF EXPENSES	32,567.20-
050840	G/A-LOCAL HAZ WASTE COL	0.00
050840	CF G/A-LOCAL HAZ WASTE COL	32,135.14-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	37,891.10-
080524	20 DRY CLEAN/SITE CLEANUP	766,675.99-
080524	21 DRY CLEAN/SITE CLEANUP	77,065.68-
088502	20 HAZARD WASTE/SITE CLEANUP	13,786.59-
100021	ACQUISITION/MOTOR VEHICLES	0.00
100021	CF ACQUISITION/MOTOR VEHICLES	32,085.50-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	198,983.53-
100050	EVERGLADES LAB SUPPORT	0.00
100050	CF EVERGLADES LAB SUPPORT	43,968.85-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	1,161.90-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	152,590.74-
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	6,130.81-
	** GL 31100 TOTAL	1,771,284.72-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	2,060.00-
030000	OTHER PERSONAL SERVICES	0.00

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

CAT		BEGINNING BALANCE
030000	CF OTHER PERSONAL SERVICES	10,681.23-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	43,471.33-
100591	SUBMERGED RES DAMAGED REST	0.00
100591	CF SUBMERGED RES DAMAGED REST	1,356.81-
	** GL 32100 TOTAL	57,569.37-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001801	REIMBURSEMENTS	270.00-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,760.10-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,251.18-
040000	EXPENSES	0.00
040000	CF EXPENSES	150.50-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	77,451.28-
104134	WATER WELL CLEANUP	0.00
104134	CF WATER WELL CLEANUP	16,120.14-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,577.05-
	** GL 35300 TOTAL	100,310.25-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	190,651.85-
050840	G/A-LOCAL HAZ WASTE COL	0.00
050840	CF G/A-LOCAL HAZ WASTE COL	44,798.15-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	992.32-
101492	HAZARDOUS WASTE CLEANUP	10,026.49-
101492	CF HAZARDOUS WASTE CLEANUP	55,408.79-
	** GL 35500 TOTAL	301,877.60-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	120,969.88-
35700	DUE TO COMPONENT UNIT/PRIMARY	
080167	17 LAKE APOPKA RESTORATION	84,511.06-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	44,987.90-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	45,437.92-
	** GL 38600 TOTAL	90,425.82-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	810,046.10-
001801	REIMBURSEMENTS	362,129.17-
	** GL 47300 TOTAL	1,172,175.27-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	32,981,247.53-
57301	FUND BALANCE RESTRICTED COURT ORDER RE	
000000	BALANCE BROUGHT FORWARD	290,919.08-
57401	FUND BALANCE RESTRICTED REEF GROUNDING	
000000	BALANCE BROUGHT FORWARD	1,818,236.80-
57404	FUND BALANCE RESTRICTED OPERATOR CERTI	
000000	BALANCE BROUGHT FORWARD	4,576,022.85-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	165,235.56
040000	EXPENSES	75,437.05
040000	CF EXPENSES	21,603.28
050840	G/A-LOCAL HAZ WASTE COL	29,542.06
060000	OPERATING CAPITAL OUTLAY	16,529.70
080524	20 DRY CLEAN/SITE CLEANUP	1,469,537.44
080524	21 DRY CLEAN/SITE CLEANUP	8,075,317.59
082474	21 CLEANUP OF STATE/LANDS	3,471,520.32
088502	20 HAZARD WASTE/SITE CLEANUP	3,545,635.84
088502	21 HAZARD WASTE/SITE CLEANUP	4,965,049.34
100021	ACQUISITION/MOTOR VEHICLES	32,085.50
100021	CF ACQUISITION/MOTOR VEHICLES	35,135.50
100027	GROUND WTR/MONITOR NETWRK	130,905.21
100050	EVERGLADES LAB SUPPORT	49,342.89
100052	CF ACQ & REPL BOAT/MOT/TRAIL	56,423.00
100777	CONTRACTED SERVICES	15,856.00
101492	HAZARDOUS WASTE CLEANUP	359,507.30
104081	USGS COOPERATIVE AGREEMENT	214,897.00
104134	WATER WELL CLEANUP	132,038.16
140076	16 G/A-NPS MGMT PLANNING	496,691.00
	** GL 94100 TOTAL	23,358,289.74
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	165,235.56-
040000	EXPENSES	75,437.05-
040000	CF EXPENSES	21,603.28-
050840	G/A-LOCAL HAZ WASTE COL	29,542.06-

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

CAT			BEGINNING BALANCE
060000		OPERATING CAPITAL OUTLAY	16,529.70-
080524	20	DRY CLEAN/SITE CLEANUP	1,469,537.44-
080524	21	DRY CLEAN/SITE CLEANUP	8,075,317.59-
082474	21	CLEANUP OF STATE/LANDS	3,471,520.32-
088502	20	HAZARD WASTE/SITE CLEANUP	3,545,635.84-
088502	21	HAZARD WASTE/SITE CLEANUP	4,965,049.34-
100021		ACQUISITION/MOTOR VEHICLES	32,085.50-
100021	CF	ACQUISITION/MOTOR VEHICLES	35,135.50-
100027		GROUND WTR/MONITOR NETWRK	130,905.21-
100050		EVERGLADES LAB SUPPORT	49,342.89-
100052	CF	ACQ & REPL BOAT/MOT/TRAIL	56,423.00-
100777		CONTRACTED SERVICES	15,856.00-
101492		HAZARDOUS WASTE CLEANUP	359,507.30-
104081		USGS COOPERATIVE AGREEMENT	214,897.00-
104134		WATER WELL CLEANUP	132,038.16-
140076	16	G/A-NPS MGMT PLANNING	496,691.00-
		** GL 98100 TOTAL	23,358,289.74-
		*** 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	669,427.22
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,582,274.82
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	1,635.67
26600	ART & HISTORICAL TREASURES - NONDEPREC	
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	349,274.07
060000	OPERATING CAPITAL OUTLAY	837,117.45
060000	CF OPERATING CAPITAL OUTLAY	0.00
080945	PARK DEVELOPMENT	19,296.91-
088140	FACILITY REPAIR NEEDS-STW	1,761.20
088964	TOTAL MAX DAILY LOADS	3,522.40
100027	GROUND WTR/MONITOR NETWRK	52,120.62
100628	WATER QUALITY MGMT/PLAN	72,473.05
101011	FED WASTE PLANNING GRANTS	9,562.02
101492	HAZARDOUS WASTE CLEANUP	4,920.70
101494	HAZARDOUS WASTE SITE REST	9,000.00
102204	INTEGRATED DATABASE/REG AP	153,974.88
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	53,964.76-
104163	PETROLEUM CLEANUP AUDITS	0.00
108025	TOTAL MAXIMUM DAILY LOADS	2,098.00
210014	OTHER DATA PROCESSING SVCS	502,176.41
	** GL 27600 TOTAL	2,025,154.37

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	14,825.00-
002900	SALE OF SURPLUS PROPERTY	405,863.57
040000	EXPENSES	228,218.12-
060000	OPERATING CAPITAL OUTLAY	822,045.17-
088140	FACILITY REPAIR NEEDS-STW	5,283.60-
088964	TOTAL MAX DAILY LOADS	0.00
100027	GROUND WTR/MONITOR NETWRK	52,871.00-
100628	WATER QUALITY MGMT/PLAN	70,889.35-
101011	FED WASTE PLANNING GRANTS	9,562.02-
101492	HAZARDOUS WASTE CLEANUP	4,920.70-
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	0.00
103886	GREENWAYS CARL MGMT FUND	2,311.32-
104132	UNDERGROUND TANK CLEANUP	61,832.44-
104163	PETROLEUM CLEANUP AUDITS	0.00
108025	TOTAL MAXIMUM DAILY LOADS	1,630.13-
210014	OTHER DATA PROCESSING SVCS	602,430.45-
	** GL 27700 TOTAL	1,654,967.99-
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	56,745.85-
040000	EXPENSES	0.00
040000	CF EXPENSES	273,092.62-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	23,085.17-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	379,427.17-
210014	OTHER DATA PROCESSING SVCS	0.00
	** GL 31100 TOTAL	732,350.81-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	27,677.08-
	** GL 32100 TOTAL	27,677.08-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	129,298.36-
210004	DP ASSESSMENT (DMS)	0.00
210004 CF	DP ASSESSMENT (DMS)	142,777.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	184.89-
	** GL 35300 TOTAL	272,260.25-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	450.00-
	** GL 35500 TOTAL	450.00-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	232.22-
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-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
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	370,943.98-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	1,220,367.35-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	29,735.18
030000 CF	OTHER PERSONAL SERVICES	3,465.84
040000	EXPENSES	239,551.57
040000 CF	EXPENSES	222,733.94
060000	OPERATING CAPITAL OUTLAY	23,085.17
100777	CONTRACTED SERVICES	136,352.68
210004	DP ASSESSMENT (DMS)	142,777.00
	** GL 94100 TOTAL	797,701.38
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	29,735.18-
030000 CF	OTHER PERSONAL SERVICES	3,465.84-
040000	EXPENSES	239,551.57-
040000 CF	EXPENSES	222,733.94-
060000	OPERATING CAPITAL OUTLAY	23,085.17-
100777	CONTRACTED SERVICES	136,352.68-
210004	DP ASSESSMENT (DMS)	142,777.00-
	** GL 98100 TOTAL	797,701.38-
	*** 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:	Stephanie Gray	Phone Number:	850-245-2277
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Center for Biological Diversity, et al. v. Andrew Wheeler, et al., (Challenge to EPA’s approval of Florida’s 404 CWA Program)		
Court with Jurisdiction:	United States District Court for the District of Columbia		
Case Number:	1:21-cv-00119 (RDM)		
Summary of the Complaint:	<p>On January 14, 2021, Earth Justice filed a nine-count complaint in the United States District Court for the District of Columbia on behalf of several Plaintiffs challenging the U.S. Environmental Protection Agency’s (EPA) approval of Florida’s application to assume the Clean Water Act Section 404 permitting program. The complaint seeks declaratory and injunctive relief and asks the court to vacate EPA’s decision.</p> <p>The State of Florida and the Florida Department of Environmental Protection (collectively the “Intervenors”) filed a Motion to Intervene in the case, which the court granted on February 1, 2021.</p> <p>Plaintiffs filed a Motion for Summary Judgment on March 5, 2021. On April 26, 2021, EPA filed its Cross Motion for Summary Judgment and the Intervenors filed their response and Cross-Motion to Dismiss. Plaintiffs filed their Response and Reply on May 24, 2021. EPA and Intervenors filed replies on June 7, 2021.</p>		
Amount of the Claim:	N/A		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	The parties are awaiting a hearing on their respective motions.		
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 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).	
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Office of Policy and Budget – June 2021

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:	Kirk White	Phone Number:	850-245-2258
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Center for Biological Diversity, Tampa Bay Waterkeeper, Suncoast Waterkeeper, Manasota-88, and Our Children's Earth Foundation v. Governor Ron DeSantis, Shawn Hamilton as Acting Secretary, FLDEP, HRK Holdings, LLC (Citizen Suit - Piney Point)		
Court with Jurisdiction:	United State District Court Middle District of Florida		
Case Number:	8:21-CV-01521-WFJ-CPT		
Summary of the Complaint:	On June 24, 2021, Center For Biological Diversity, Tampa Bay Waterkeeper, Suncoast Waterkeeper, Manasota-88, and Our Children's Earth Foundation (collectively the "Plaintiffs"), served a complaint for declaratory and injunctive relief, naming Shawn Hamilton as Acting Secretary, Florida Department of Environmental Protection as a defendant. Plaintiffs seek to have the Federal Court declare that the Secretary and Governor's past or present handling of solid waste at the Piney Point Facility may present an imminent and substantial endangerment to health and or the environmental and require same to abate the danger as well as assess attorney's fees and costs against same.		
Amount of the Claim:	N/A		
Specific Statutes or Laws (including GAA) Challenged:	Resource Conservation and Recovery Act (RCRA) and the Clean Water Act (CWA)		
Status of the Case:	The Department's answer is due September 6, 2021.		
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).	
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Office of Policy and Budget – June 2021

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:	Kirk White	Phone Number:	850-245-2258
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Florida Department of Environmental Protection v. HRK Holdings, LLC (Complaint for violations - Piney Point)		
Court with Jurisdiction:	Circuit Court of the Twelfth Judicial Circuit in and for Manatee County		
Case Number:	412021CA3192CAAXMA		
Summary of the Complaint:	On August 5, 2021, the Department of Environmental Protection filed a complaint injunctive relief, cost recovery damages, civil penalties and attorney fees for violations committed by HRK in the maintenance and operation of its phosphogypsum stack facility named Piney Point in Manatee County. Violations included HRK’s failure to comply with a Consent Order by not removing water at Piney Point in a timely manner, violations of water quality standards and various rules and statutes. Additionally, the Department is seeking the appointment of a receiver to oversee the management and closure of the facility.		
Amount of the Claim:	The Department is seeking cost recovery damages, civil penalties and attorney fees for violations committed by HRK.		
Specific Statutes or Laws (including GAA) Challenged:	A variety of Section in Chapter 403 Florida Statutes and Title 62 Florida Administrative Code		
Status of the Case:	HRK will file an answer to the Department’s complaint.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	
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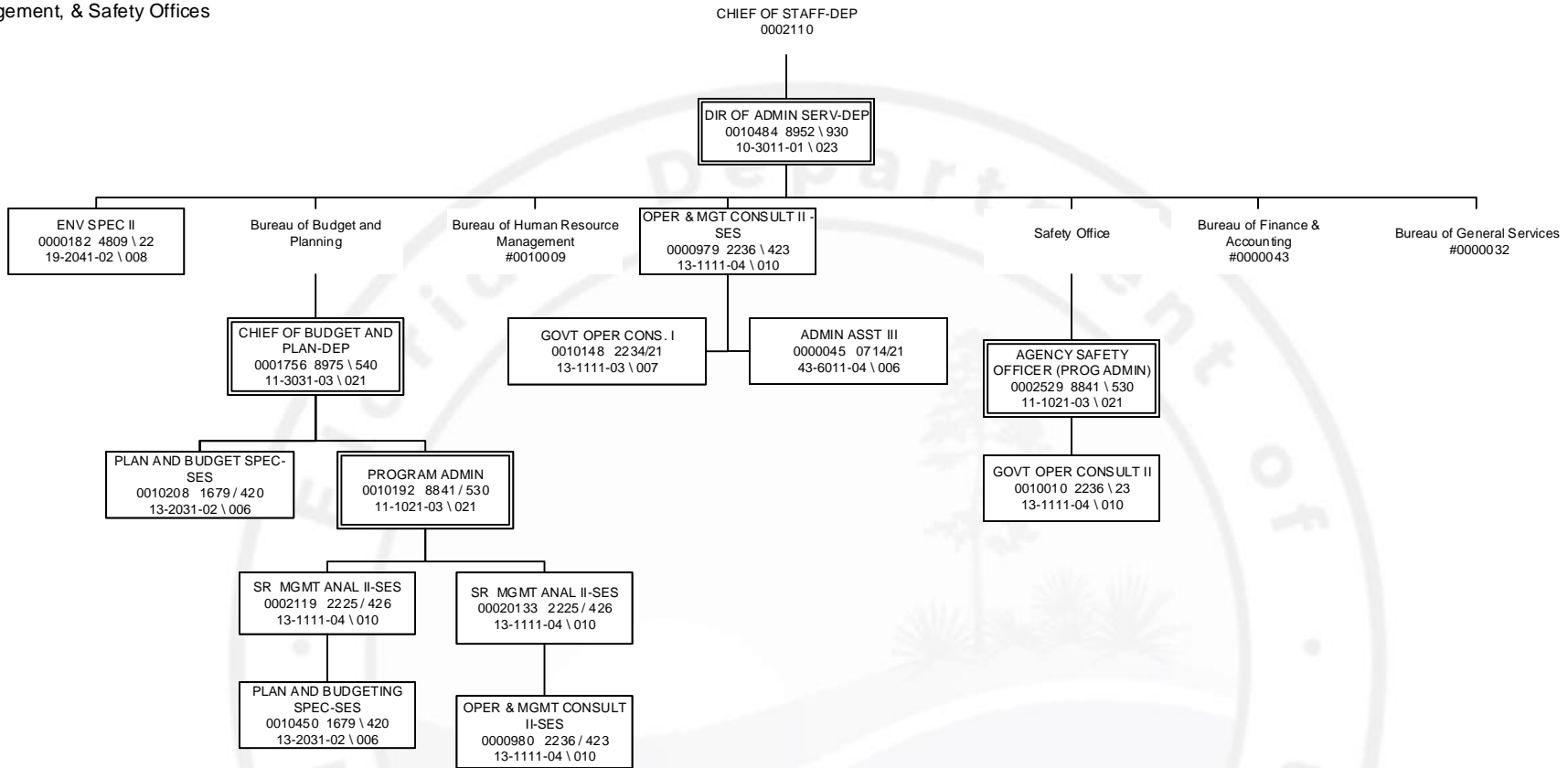
Schedule VII: Agency Litigation Inventory

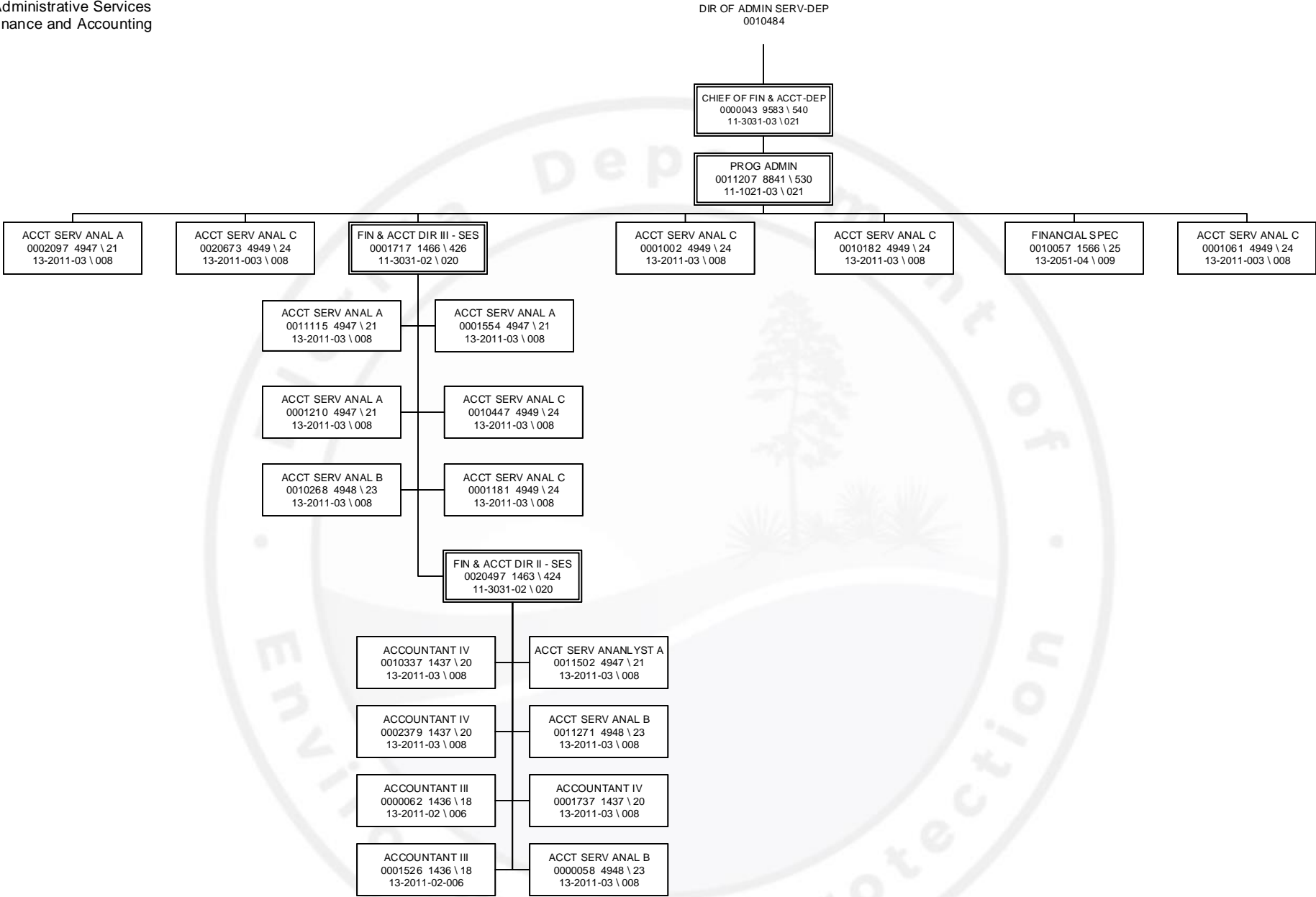
For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

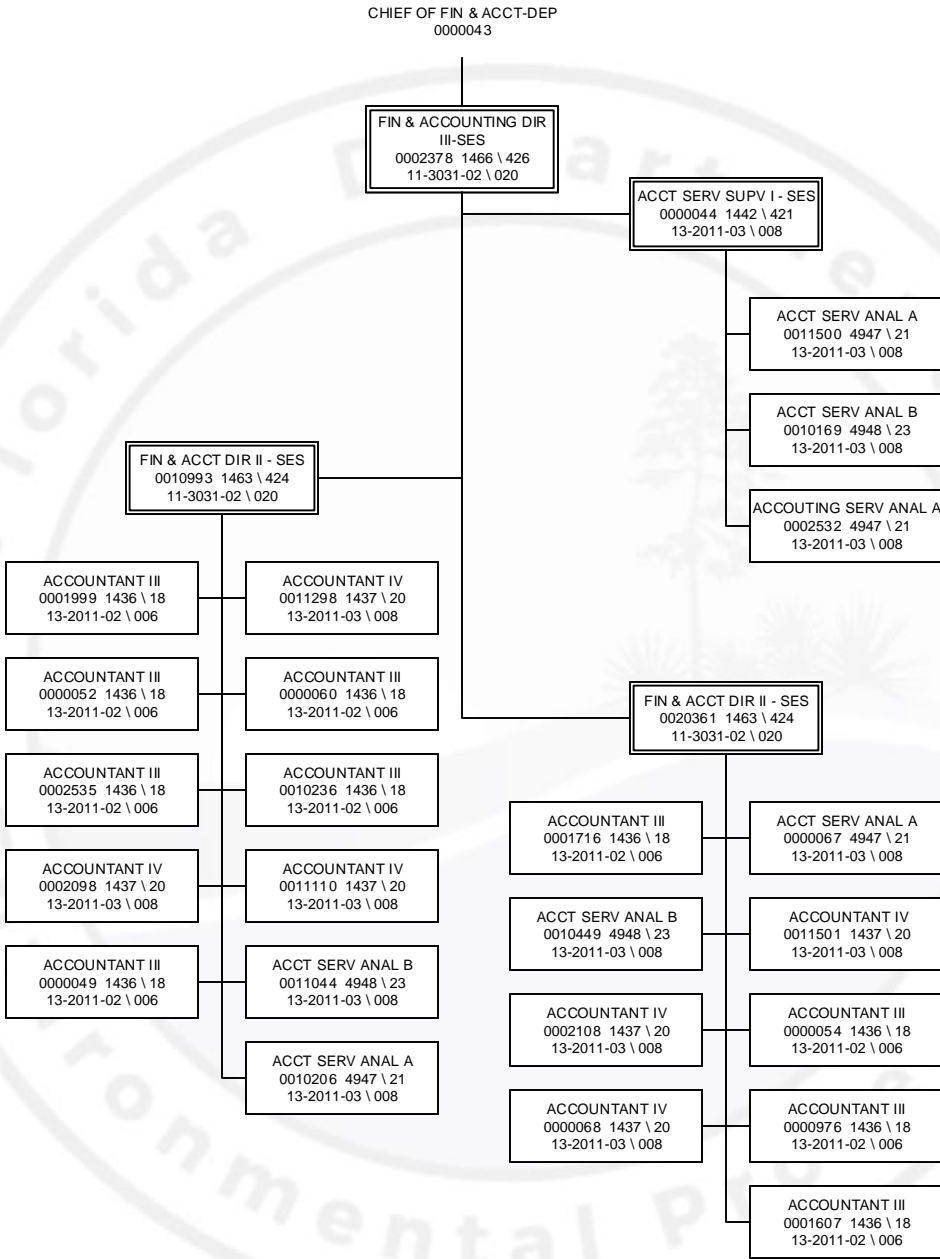
Agency:	Department of Environmental Protection		
Contact Person:	Jeffrey Brown	Phone Number:	850-245-2007
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Florida Wildlife Federation, Inc., et al v. DEP, et al (Amendment 1)		
Court with Jurisdiction:	Circuit Court for the Second Judicial Circuit in and for Leon County		
Case Number:	2015-CA-002682 and 2015-CA-001423		
Summary of the Complaint:	<p>The Florida Wildlife Federation and other environmental groups sued the Florida Legislature, the Department of Environmental Protection (Department), and other State Agencies challenging the constitutionality of 2015 and 2016 appropriations from the Land Acquisition Trust Fund, alleging that the appropriations violated article X, section 28 of the Florida Constitution (“Amendment 1”).</p> <p>The trial court entered final judgment in favor of plaintiffs, ordering a broad injunction on appropriation and spending. Legislative parties, joined by the agencies, have appealed the final judgment. Initial briefs were filed on December 21, 2018. Appellees have filed answer briefs, and multiple groups have filed amicus briefs in support of and in opposition to the appeal. The Department’s brief, together with the briefs of other appellants, were filed on April 18, 2019. The Court issued a favorable opinion on September 9, 2019, reversing the circuit court’s final judgment and remanding for further proceedings consistent with the opinion.</p> <p>Discovery is ongoing. The deadline for filing summary judgment motions is August 19, 2021, with responses due by September 15, 2021.</p>		
Amount of the Claim:	TBD		
Specific Statutes or Laws (including GAA) Challenged:	Article X, Section 28 of the Florida Constitution (“Amendment 1”)		
Status of the Case:	All motions for summary judgment will be heard October 27, 2021. A two-week trial is scheduled for May 23-June 3, 2022.		

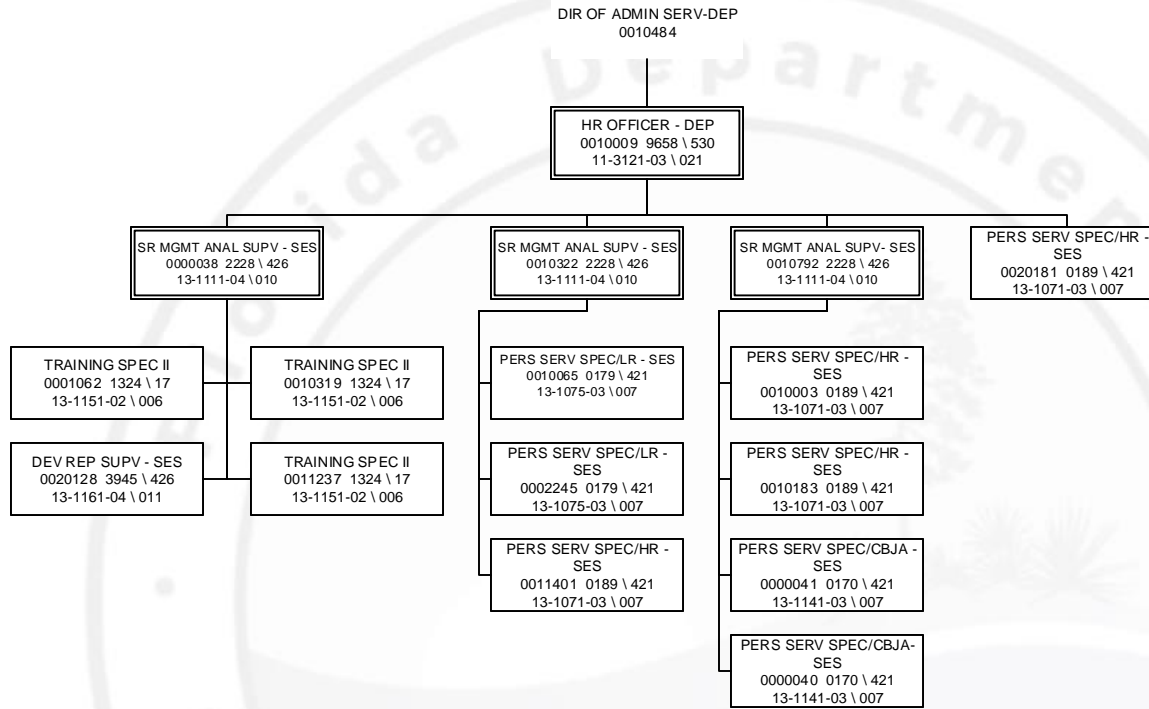
Who is representing (of record) the state in this lawsuit? Check all that apply.	√	Agency Counsel
		Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

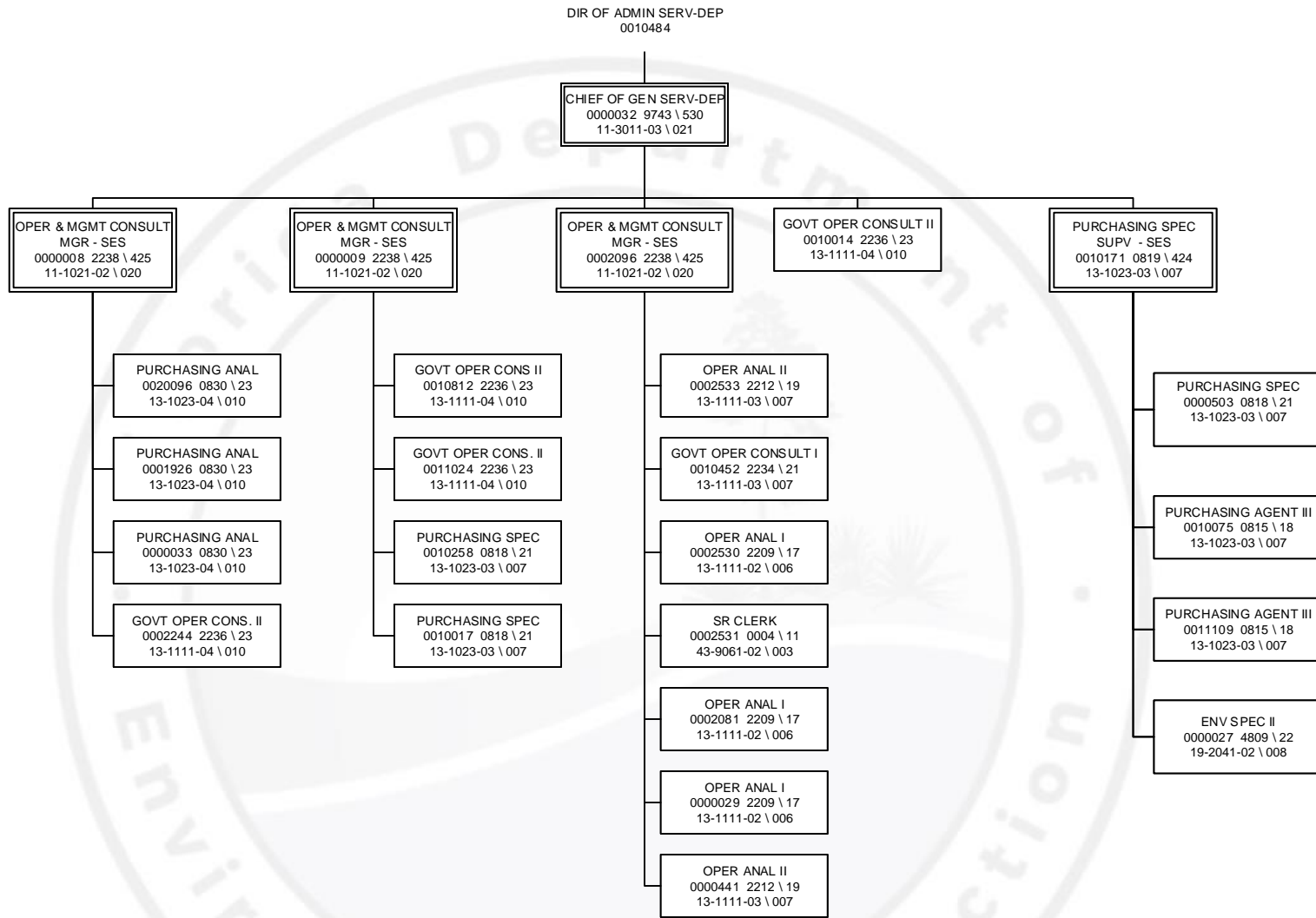
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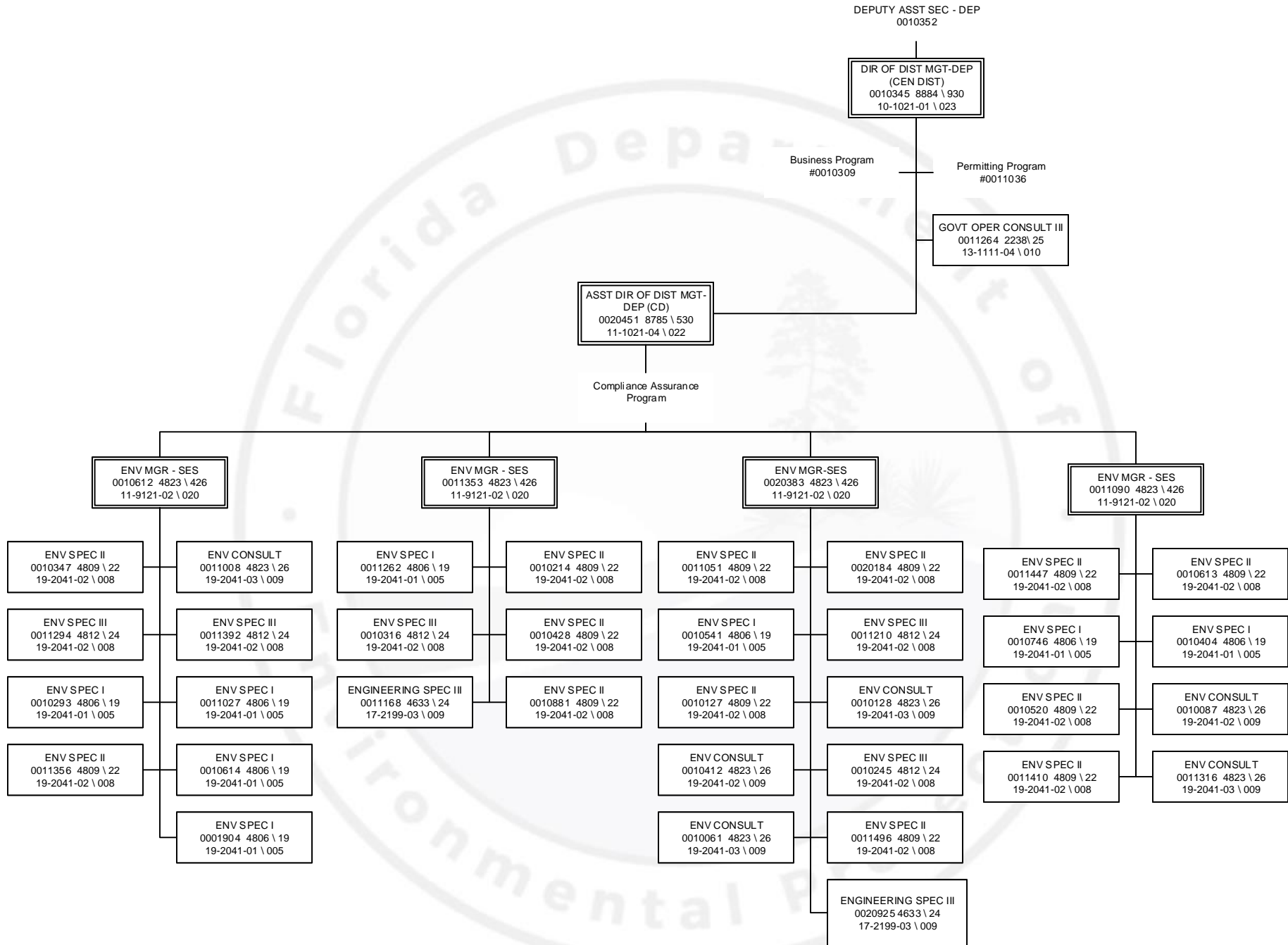


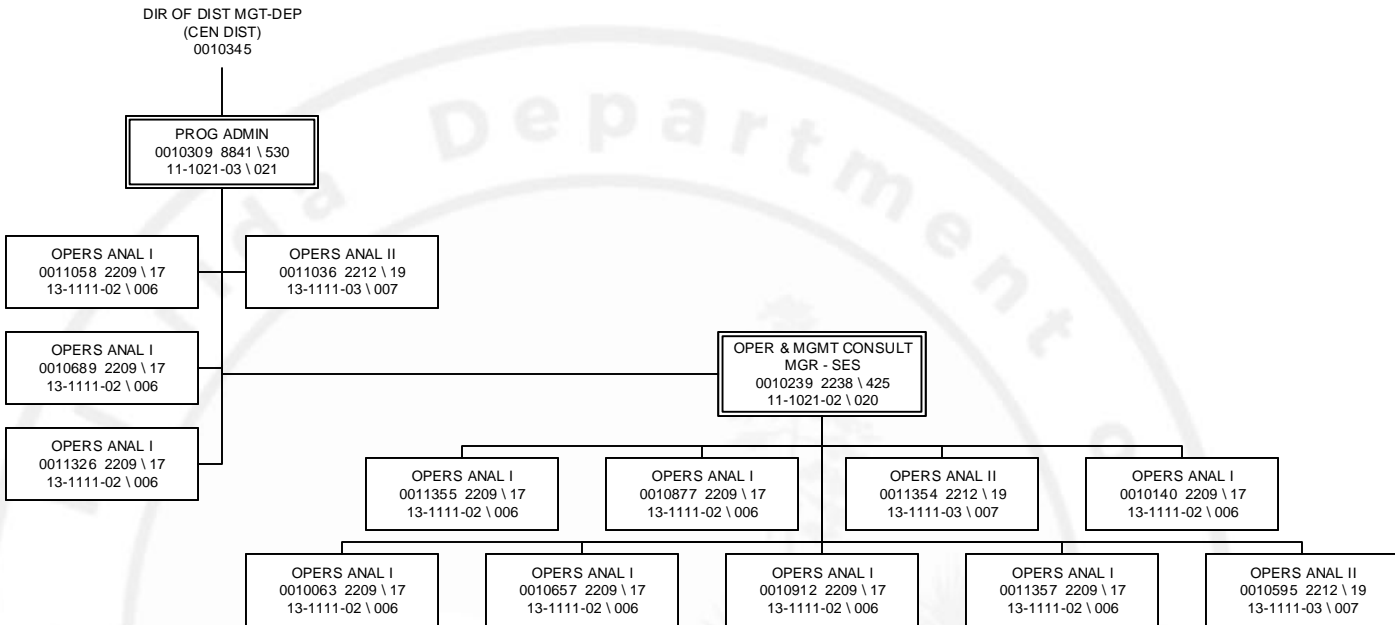


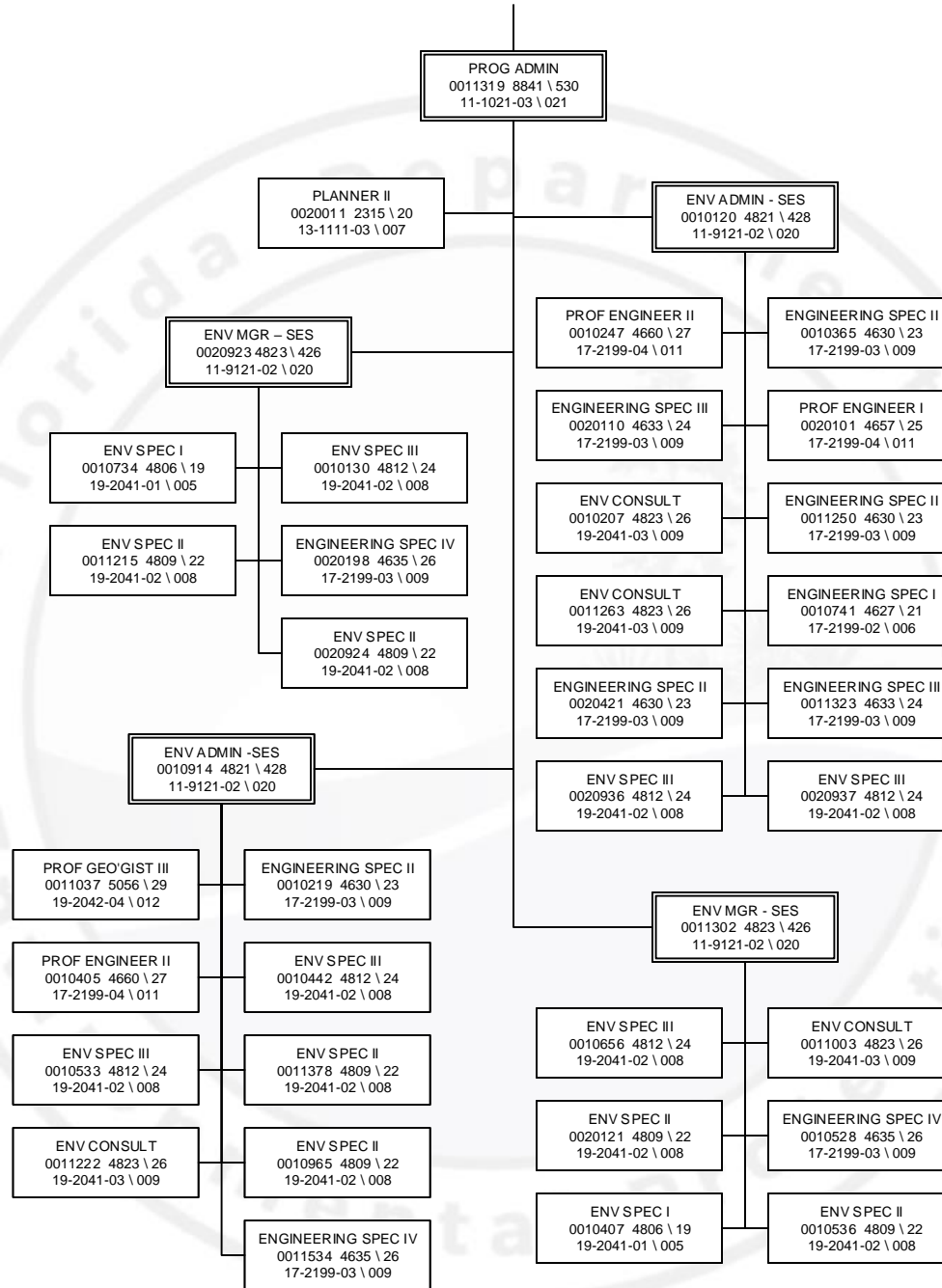


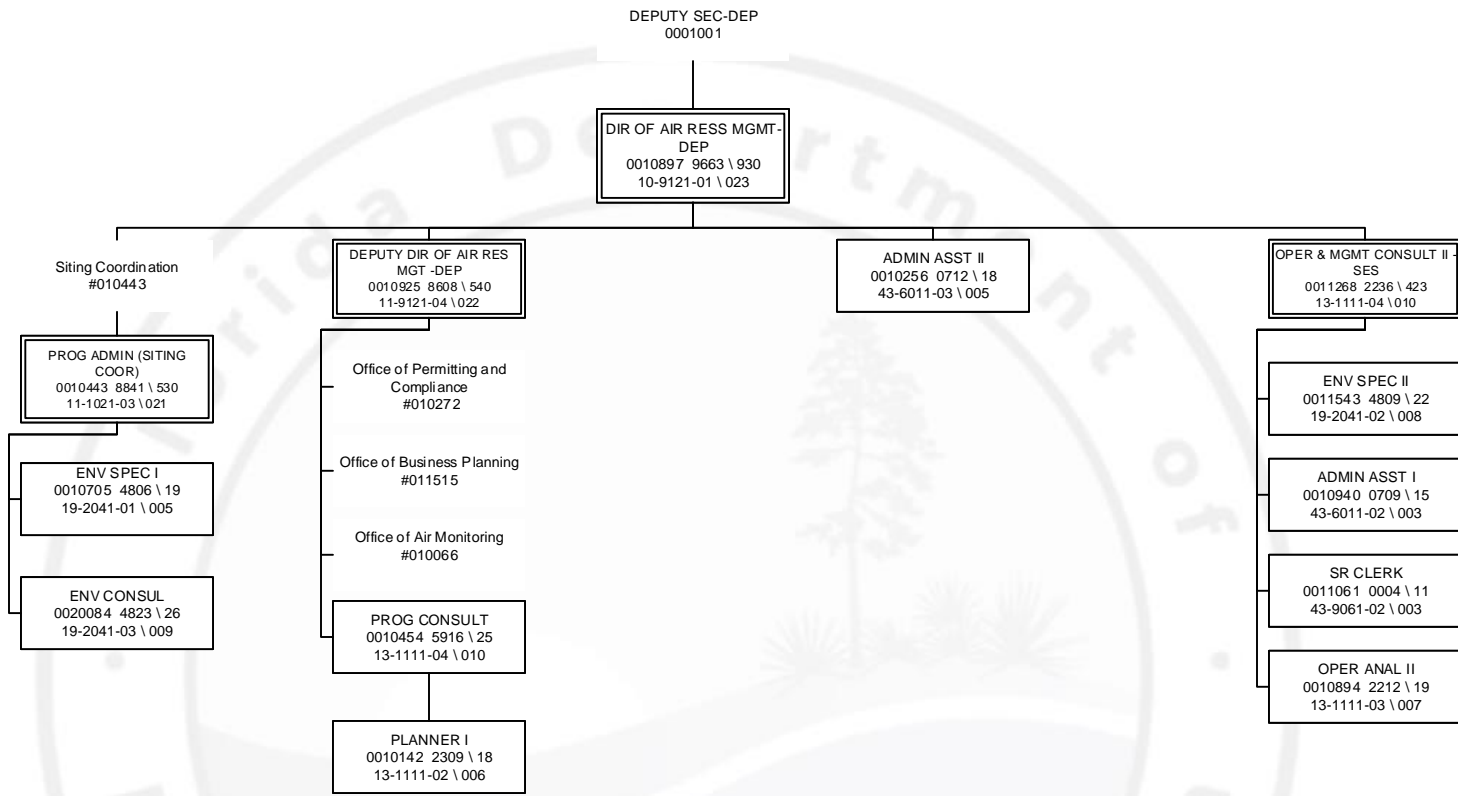


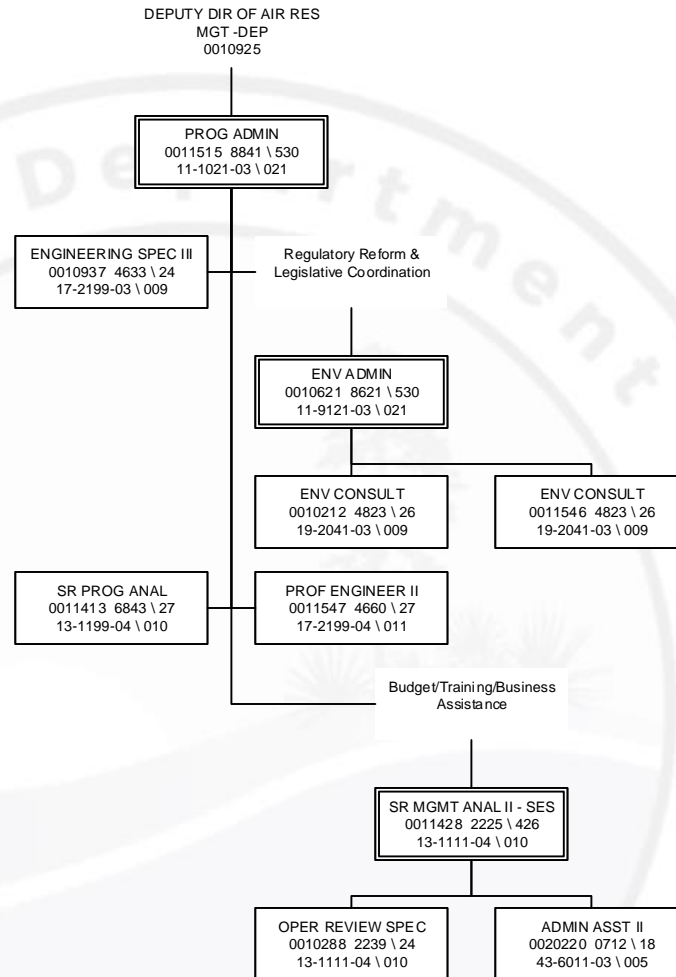


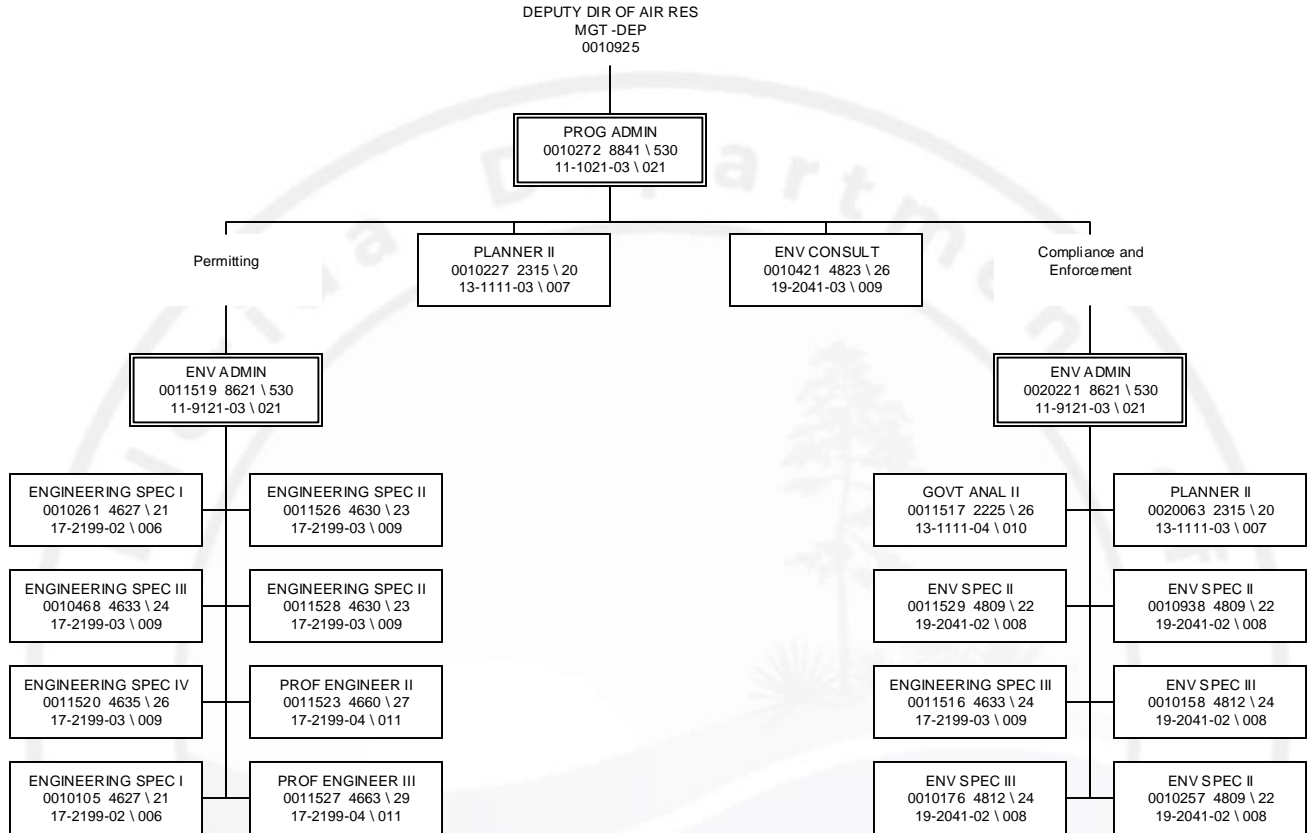


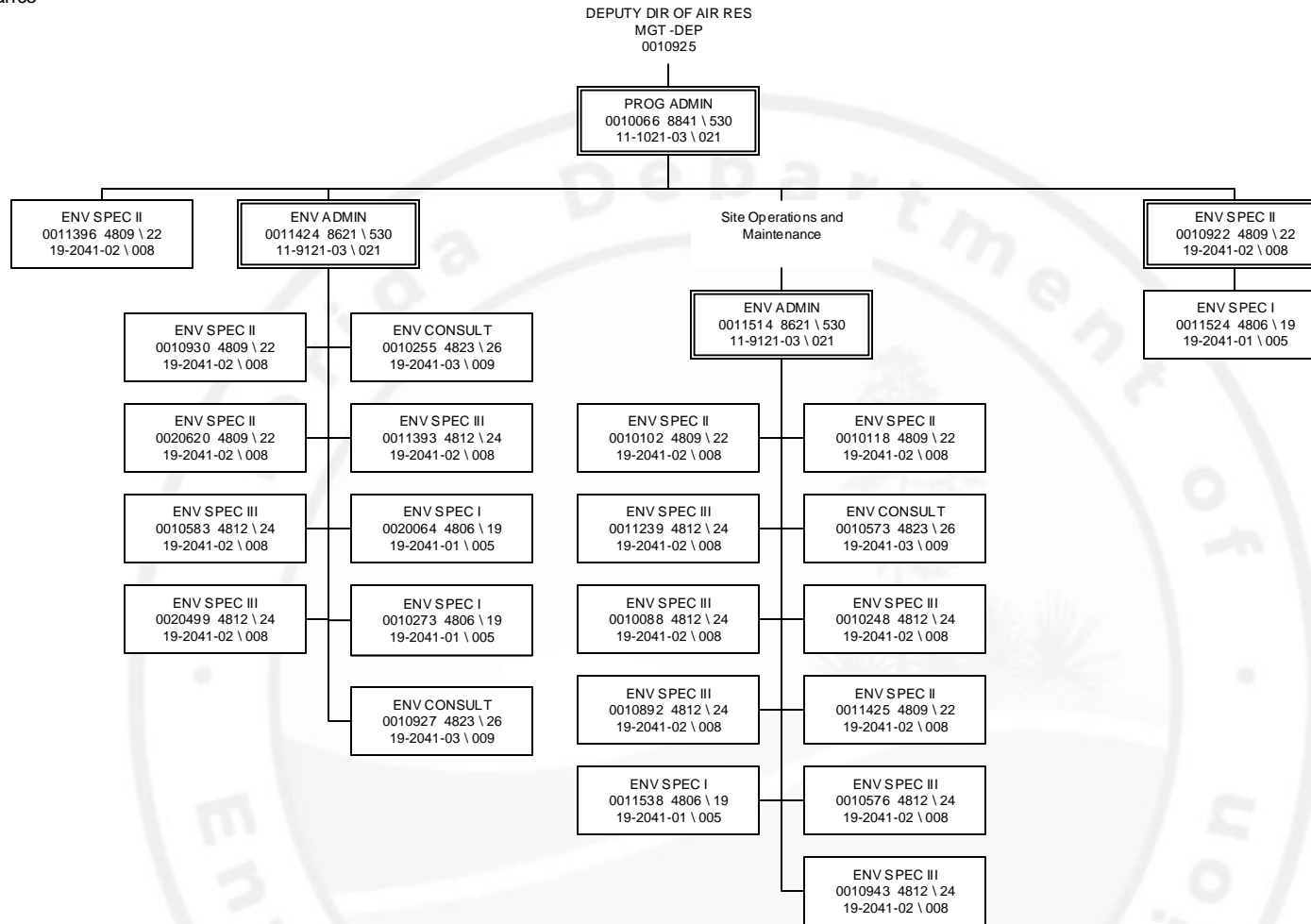


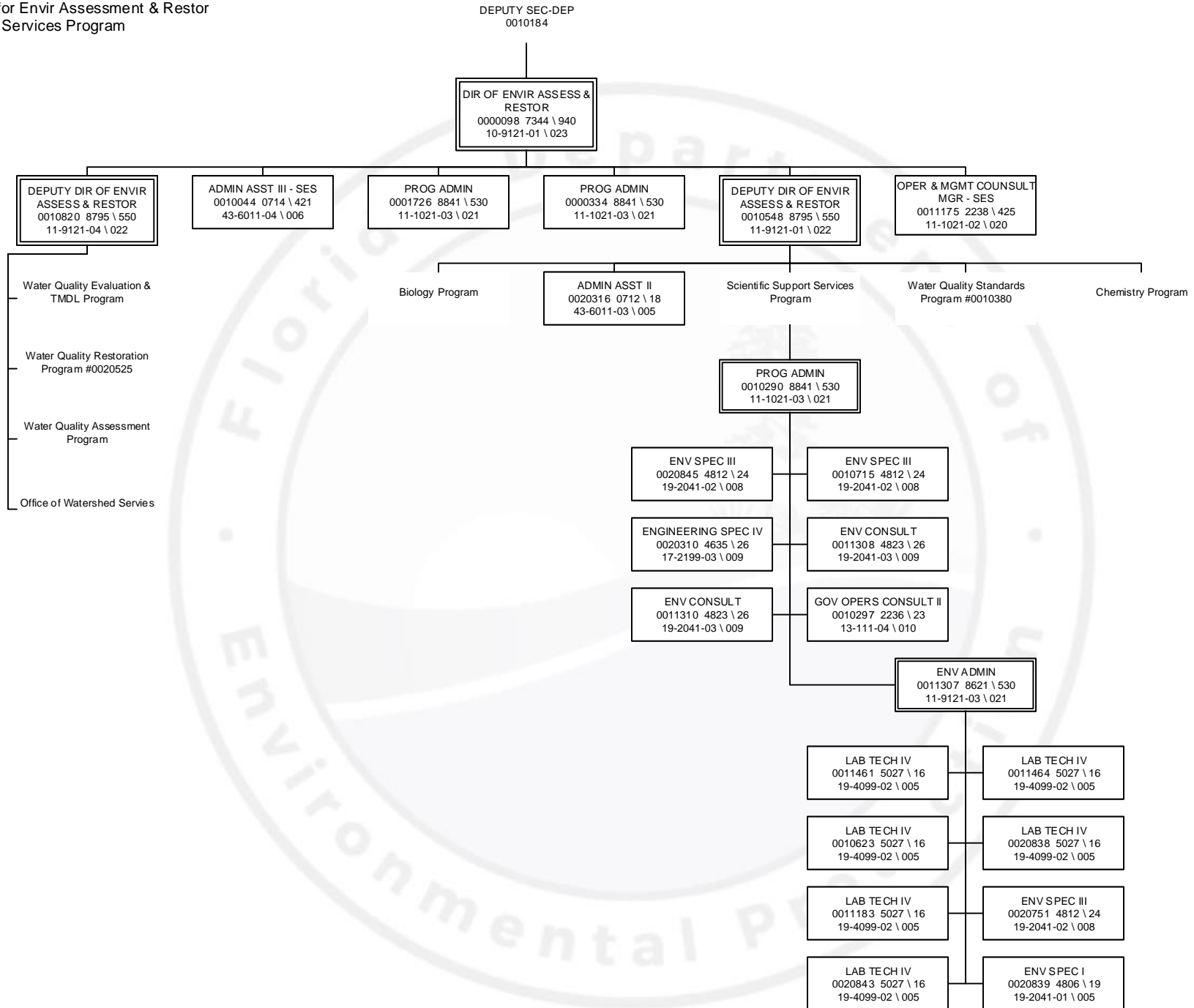




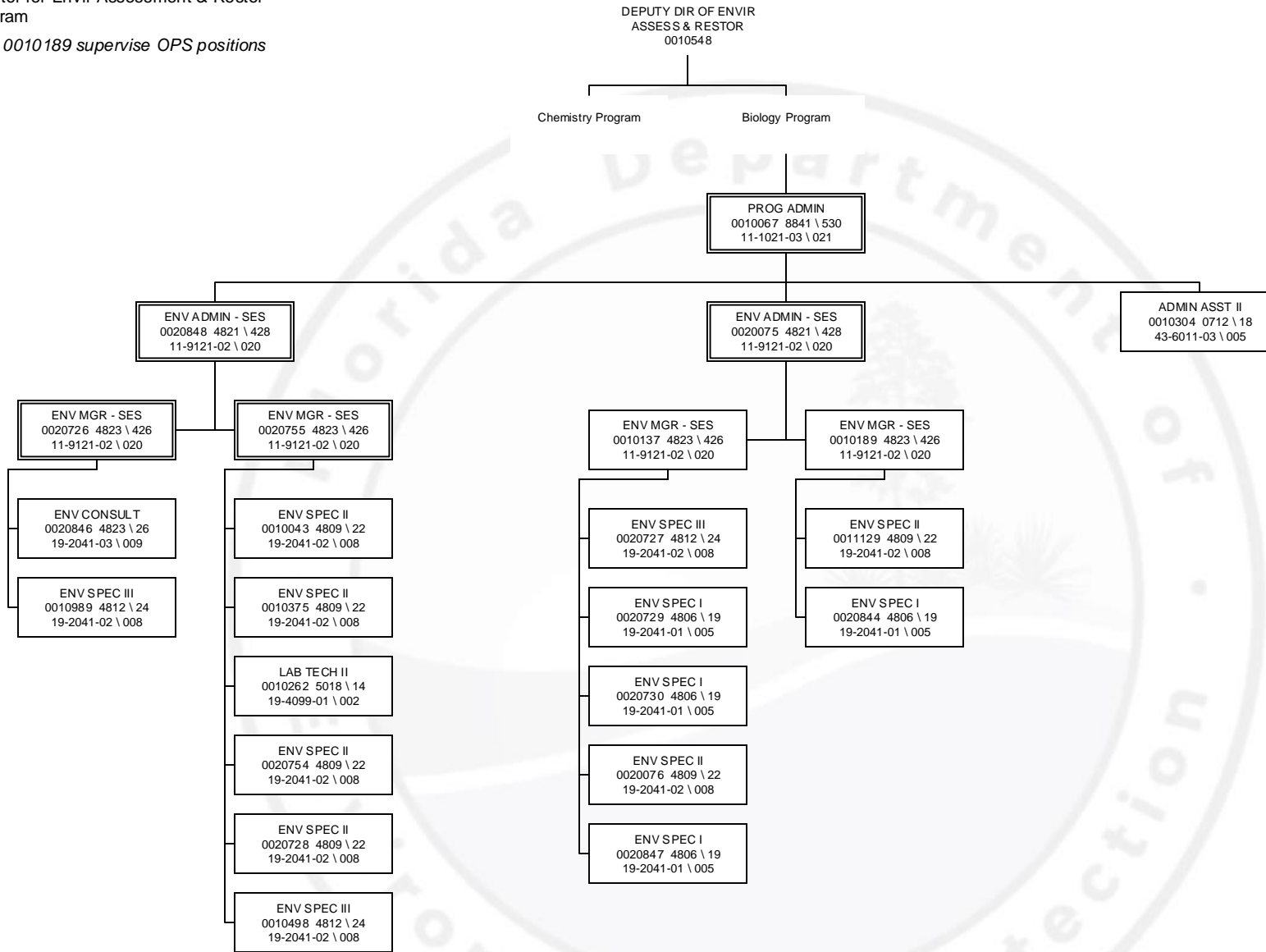






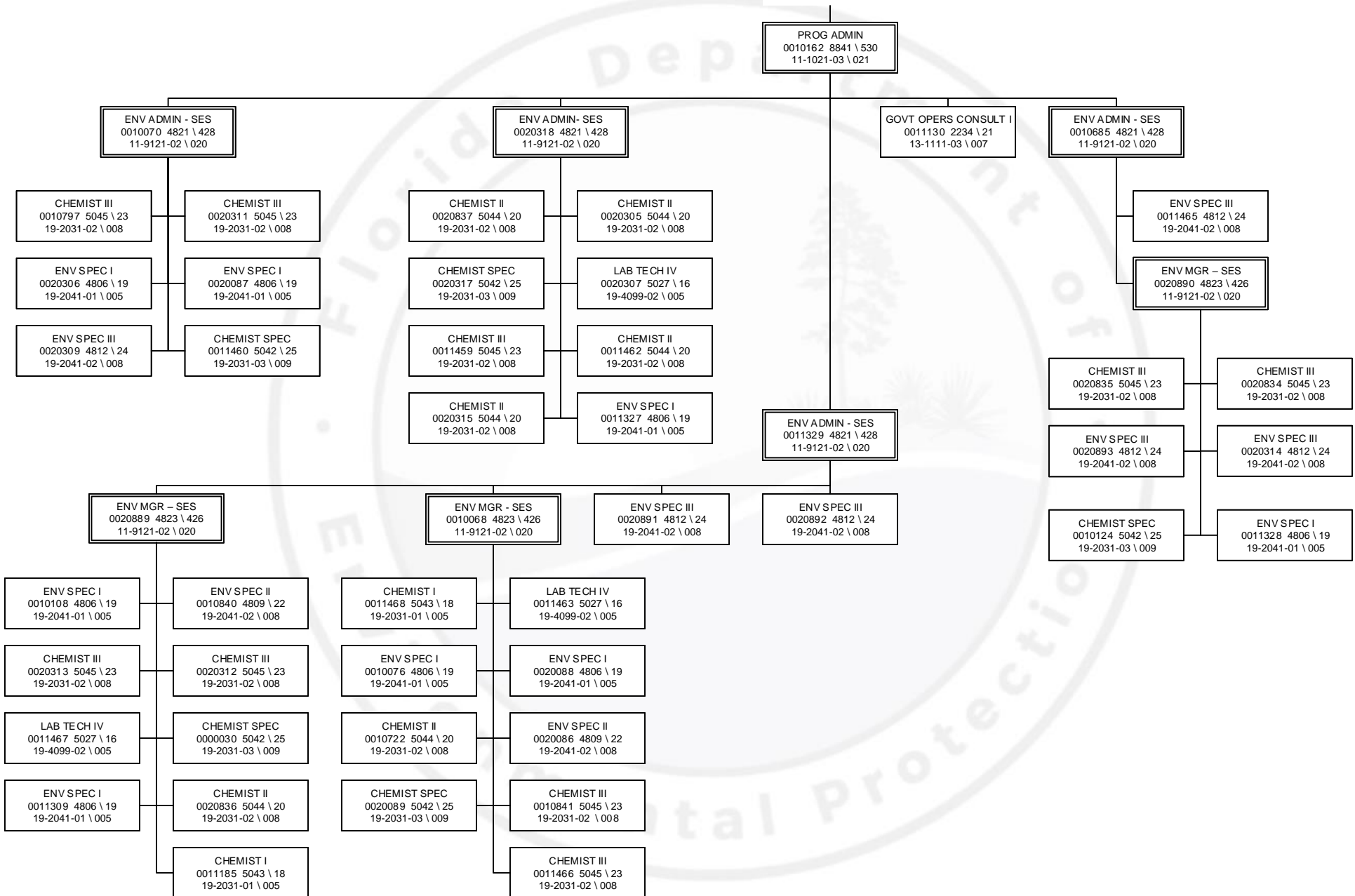


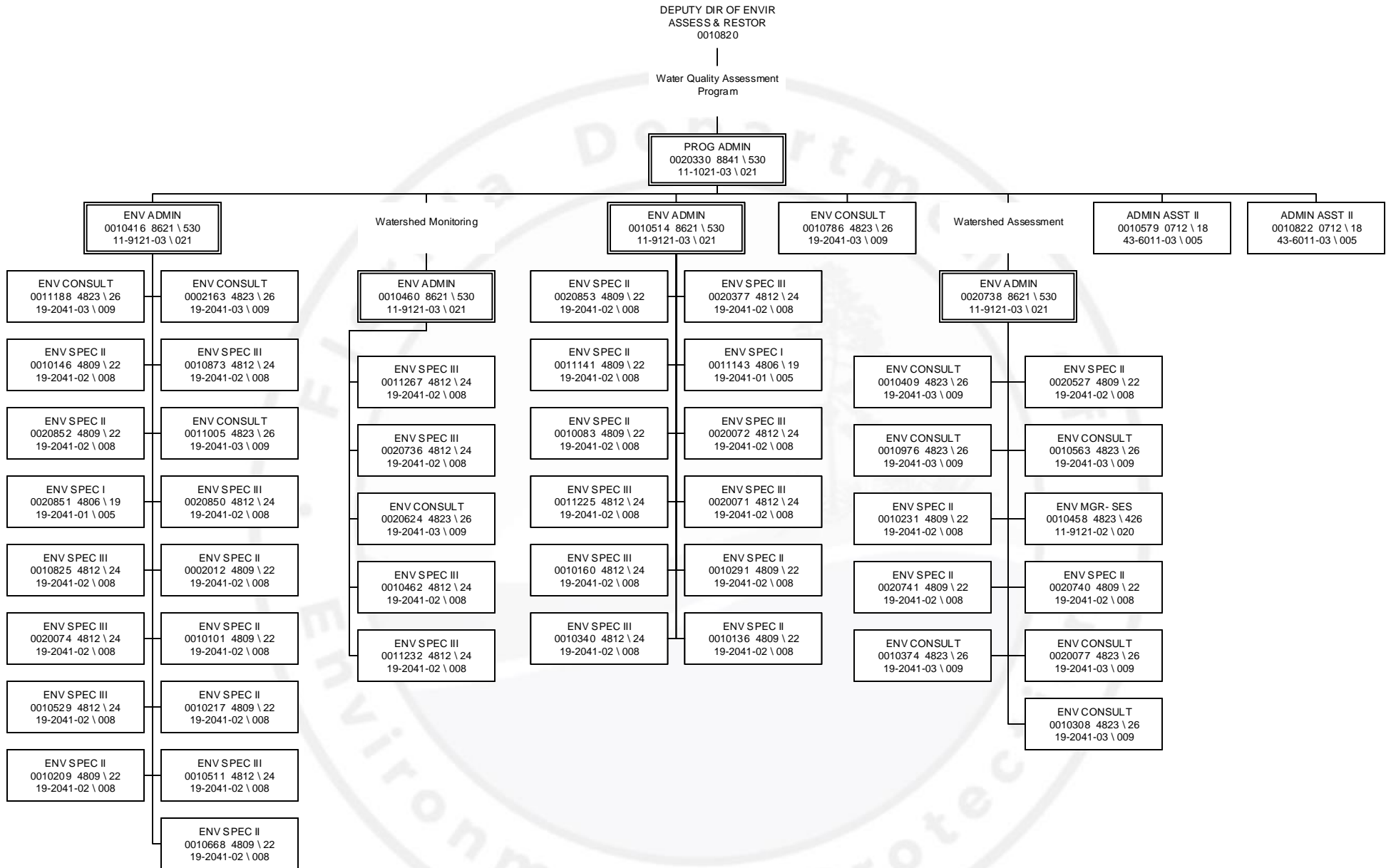
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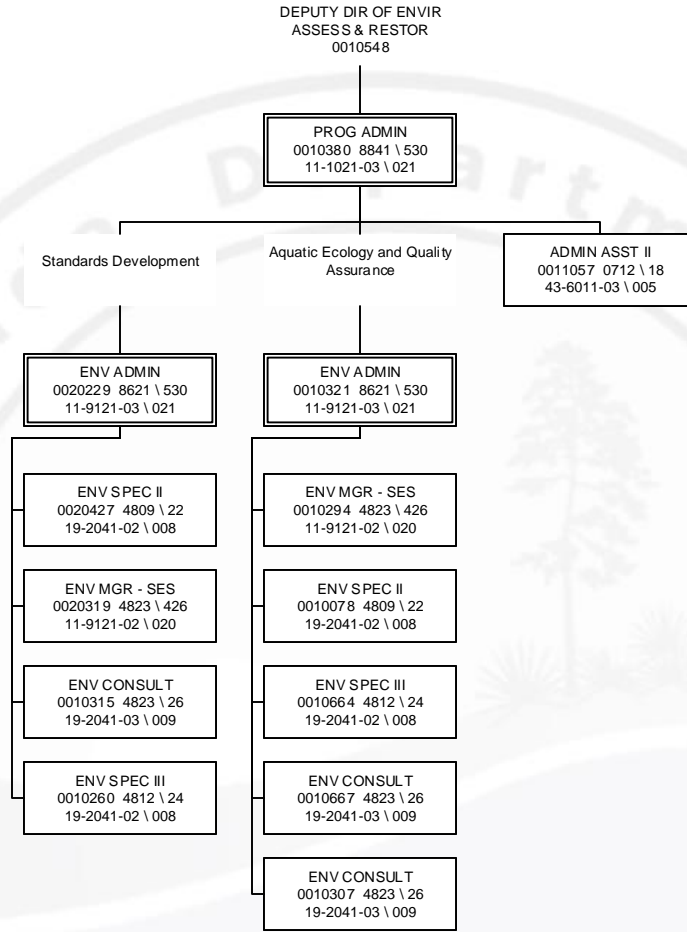


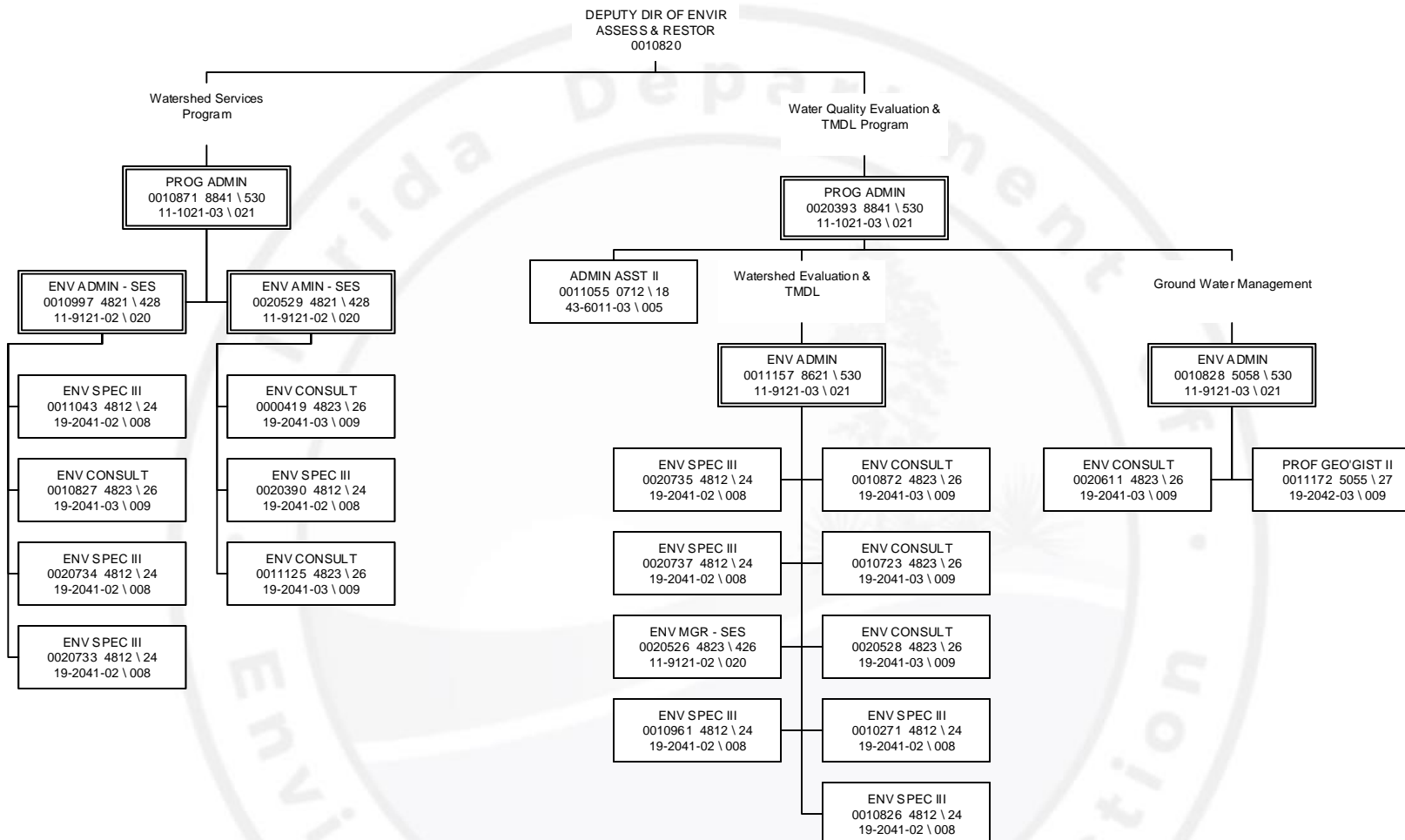
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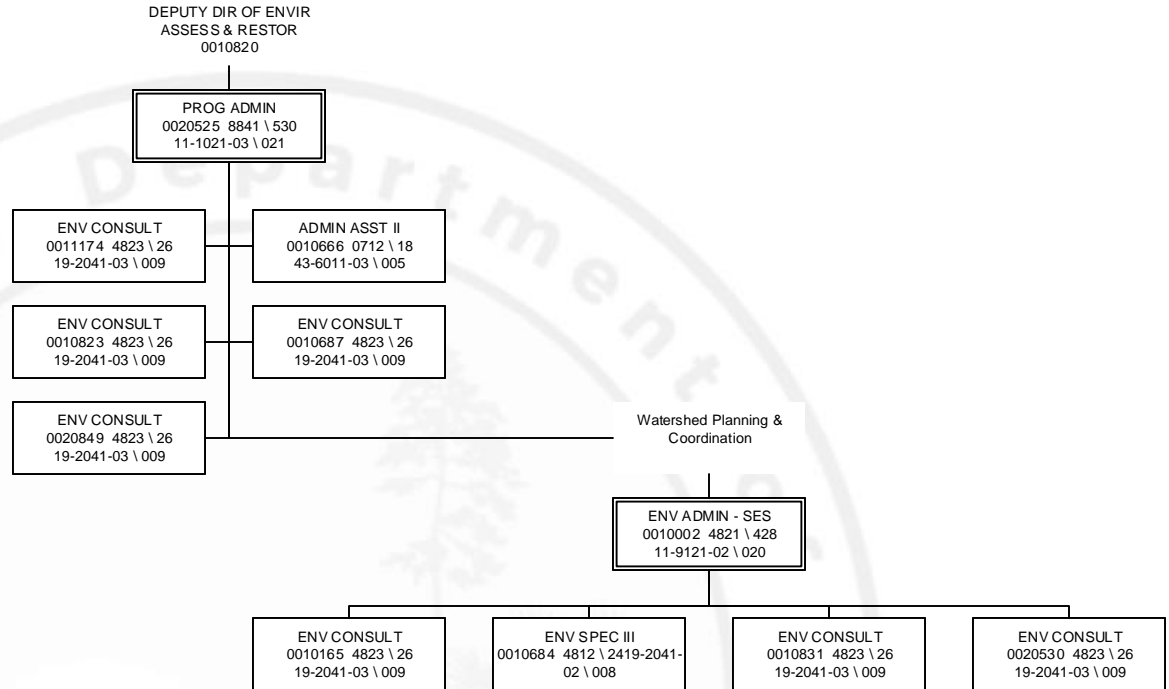
Chemistry Program

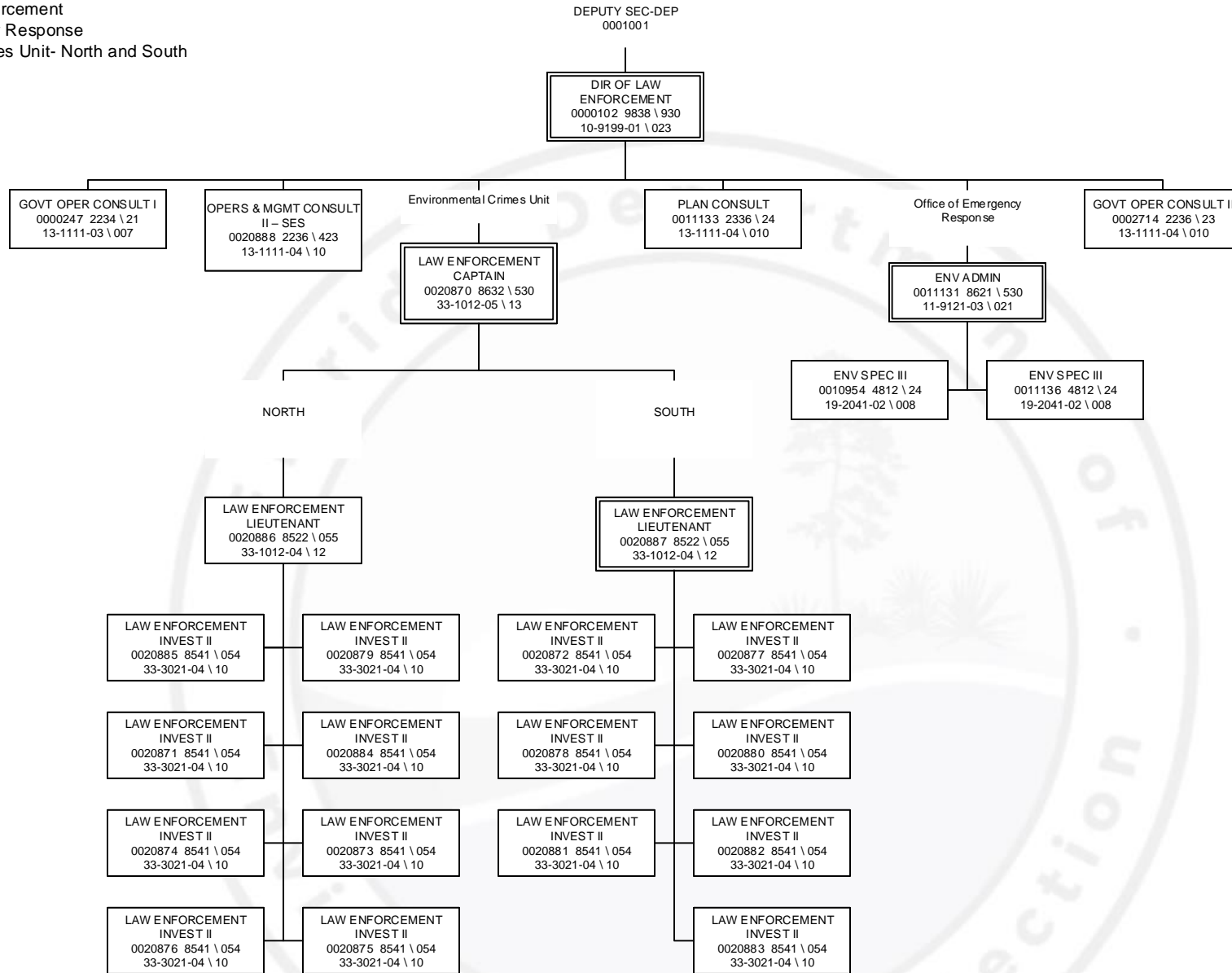


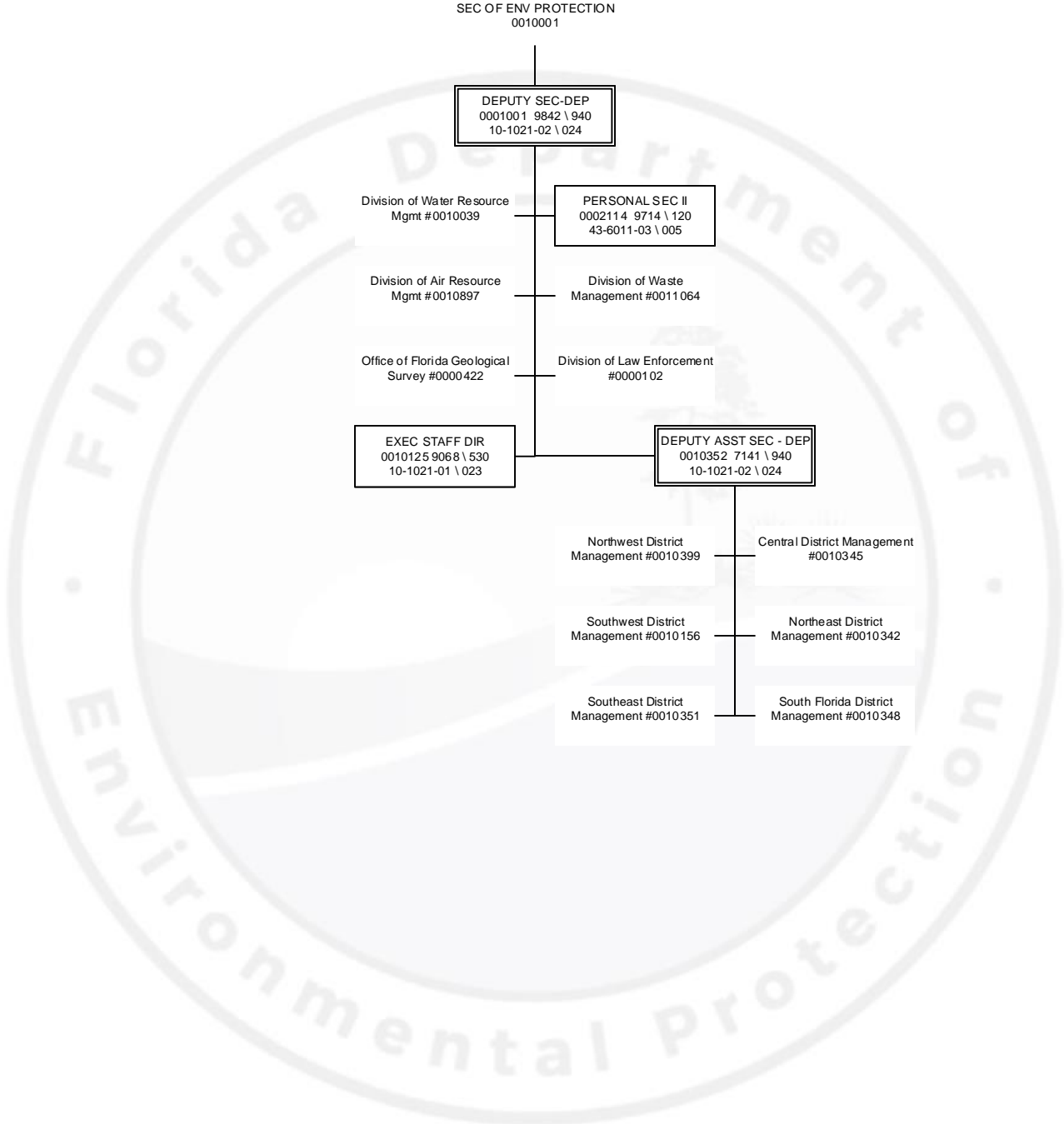


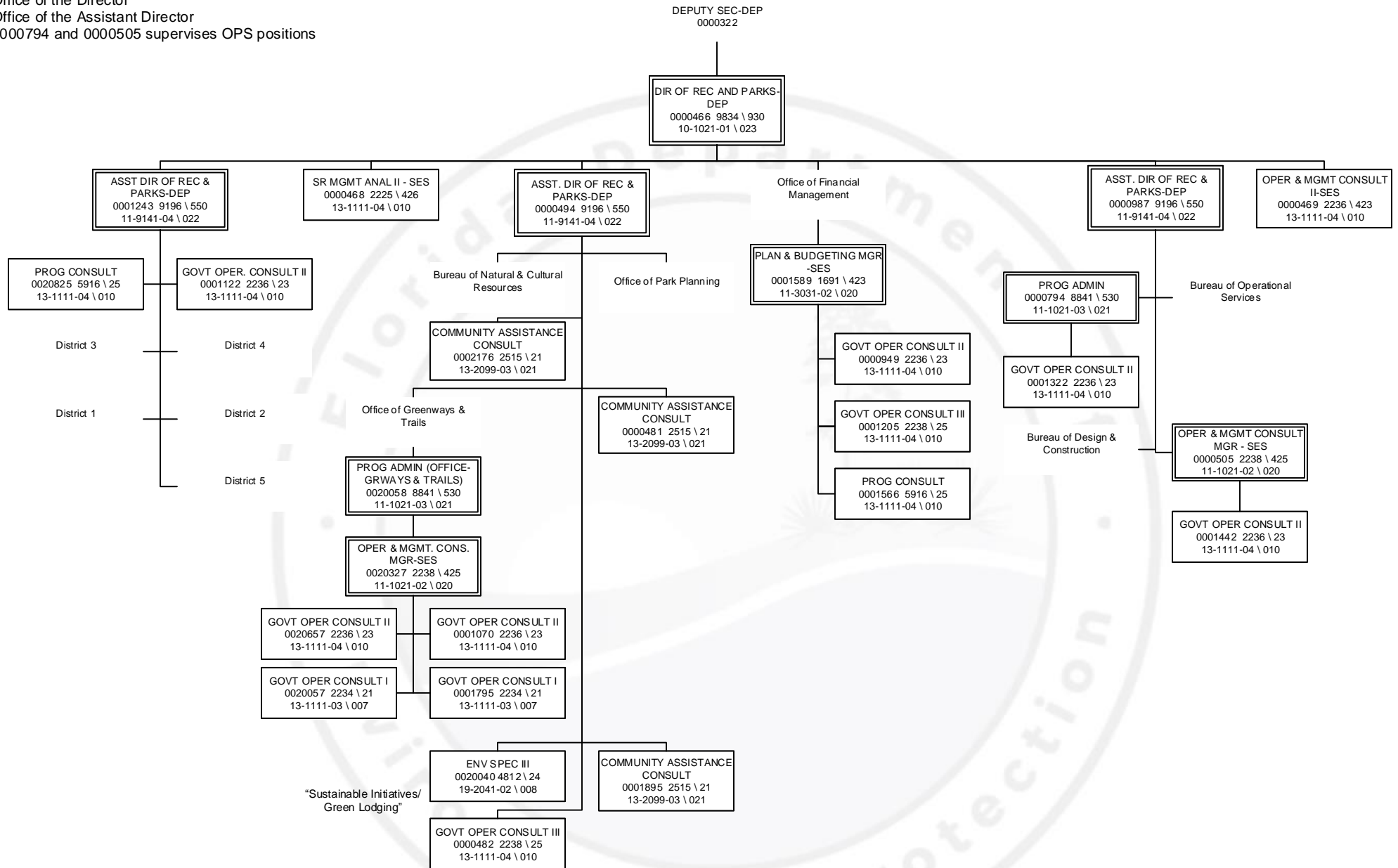




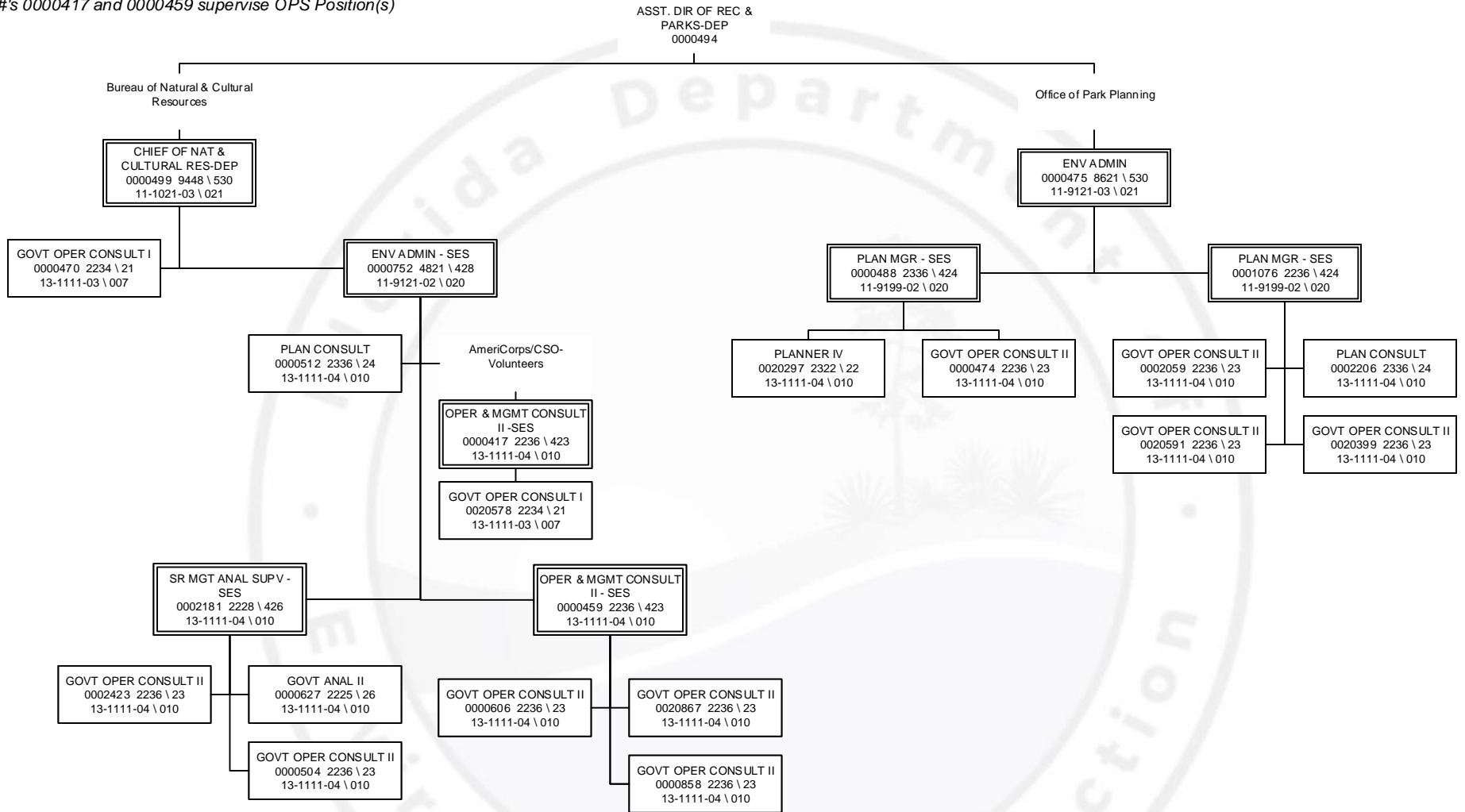


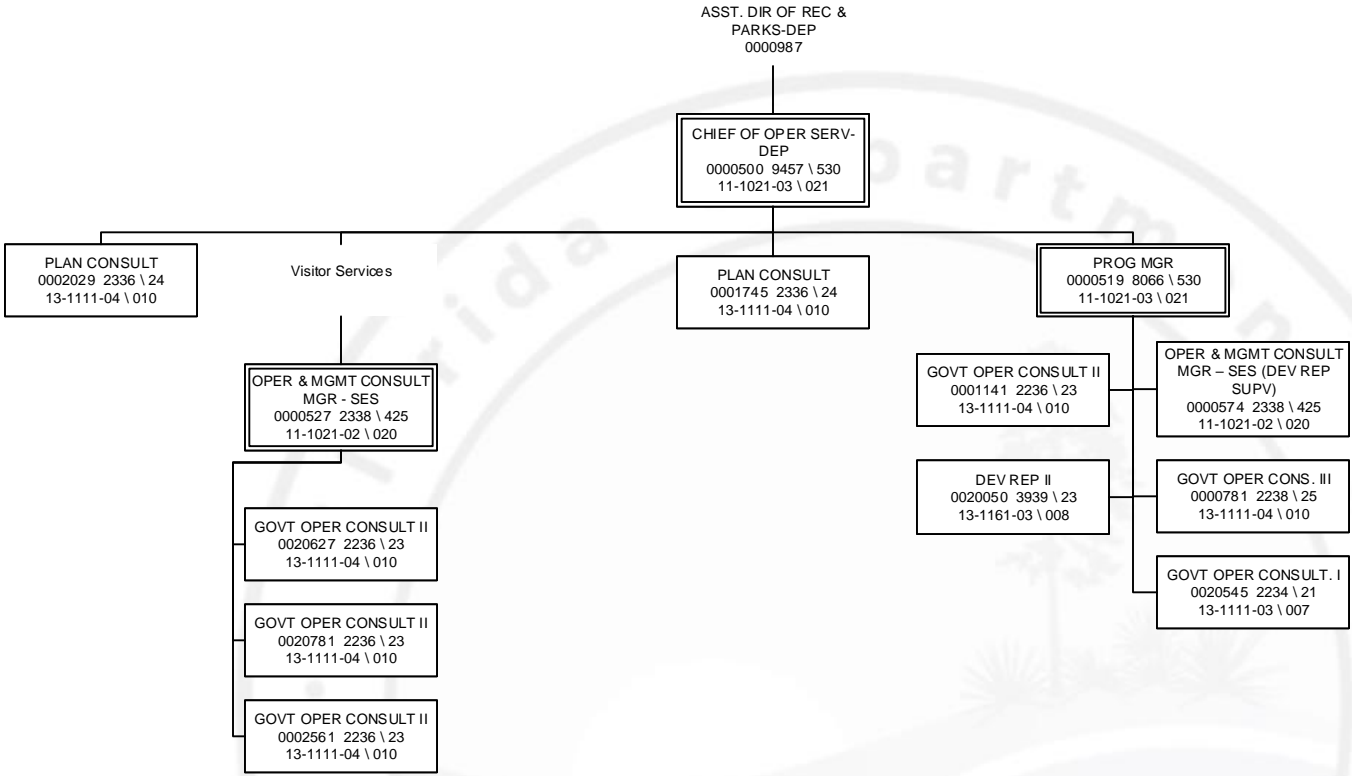


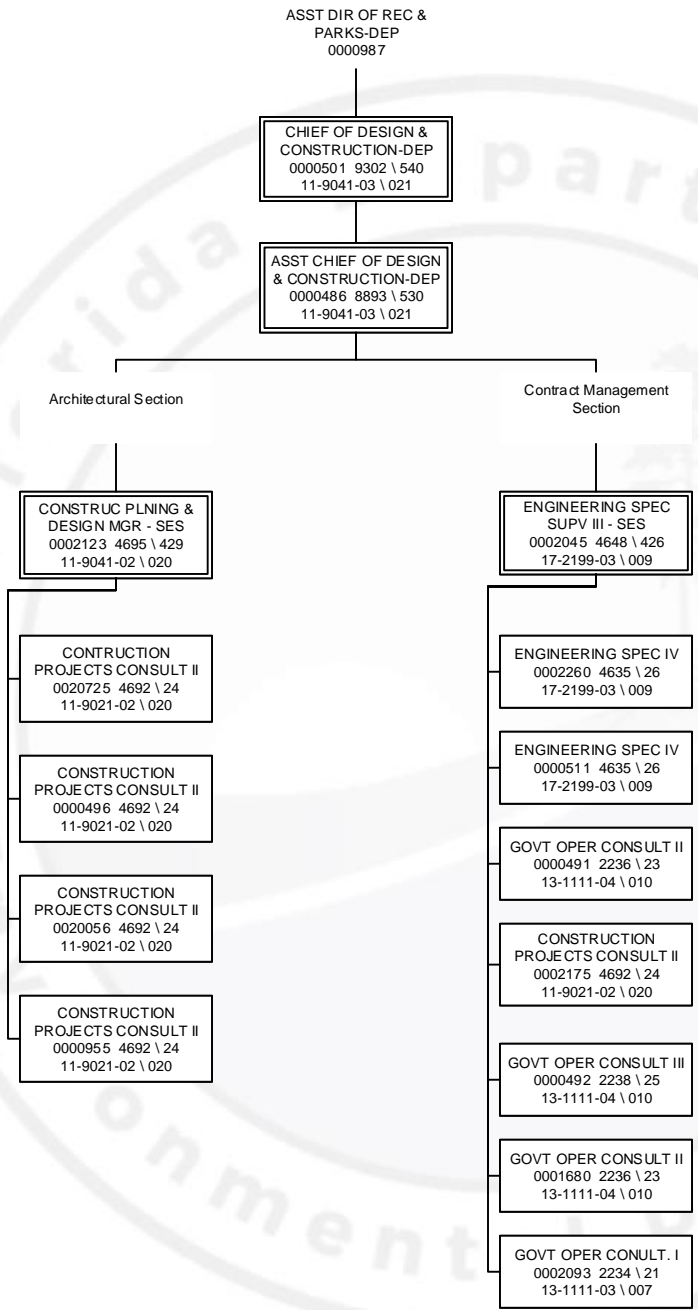


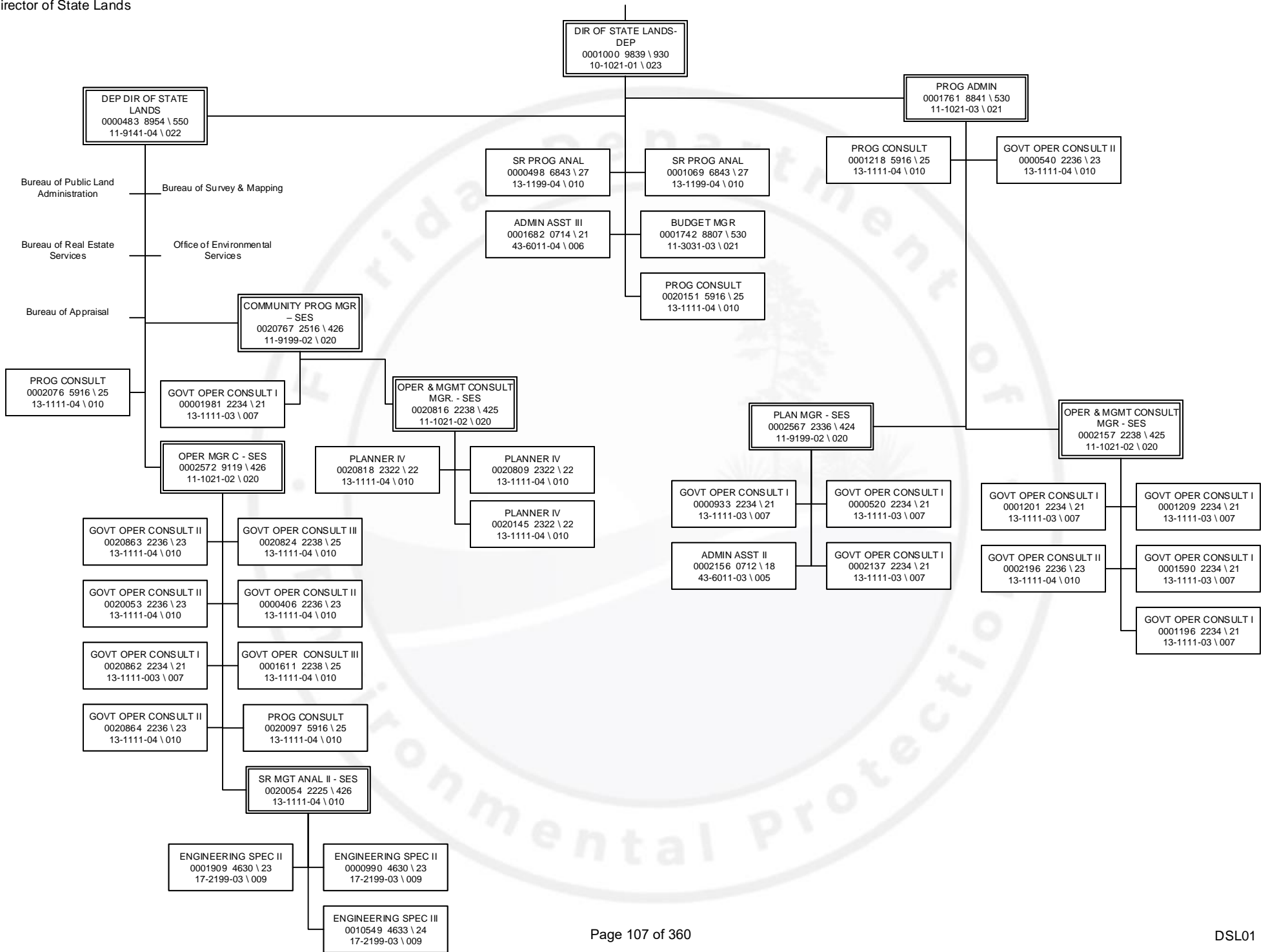


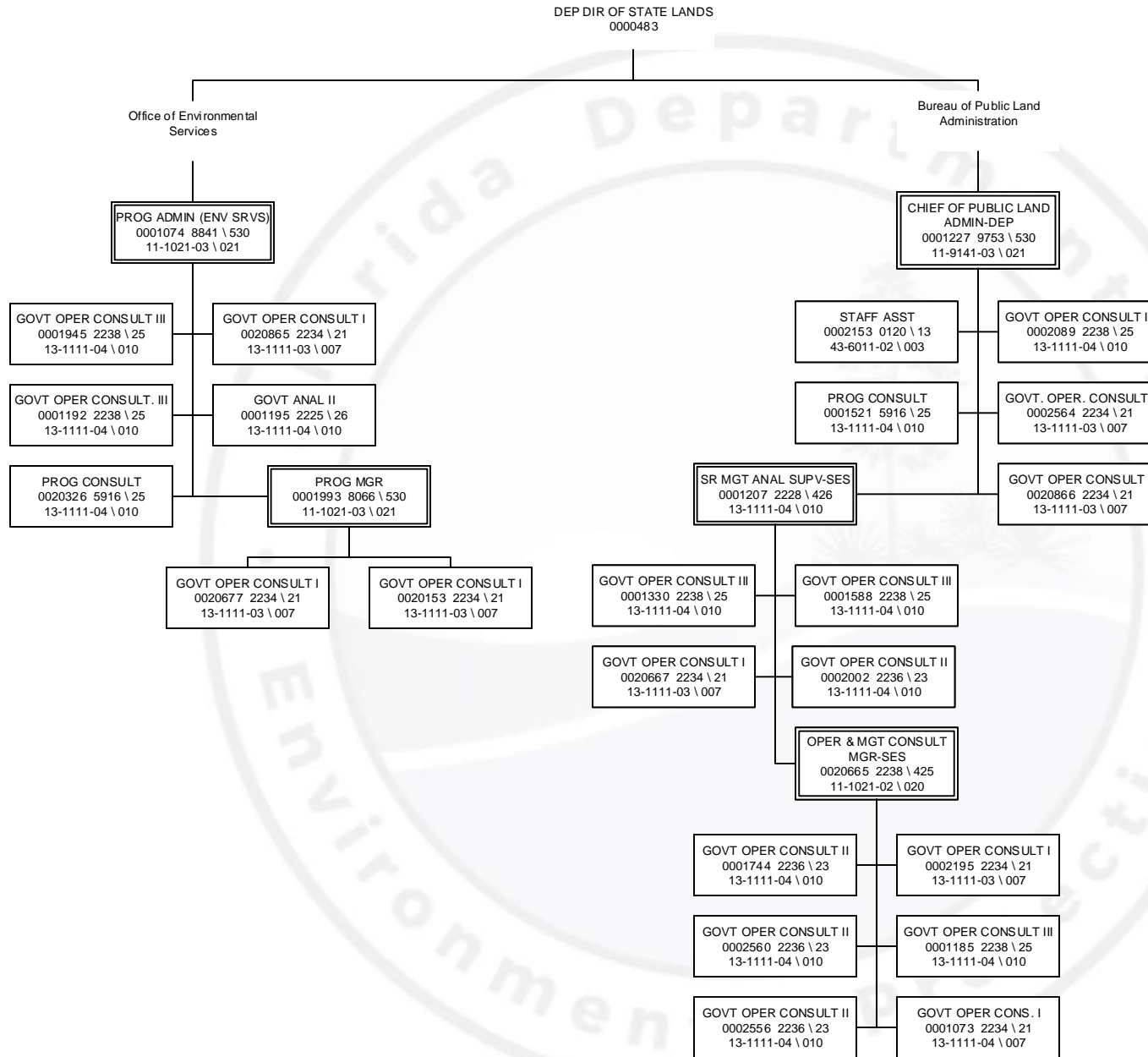
Position #'s 0000417 and 0000459 supervise OPS Position(s)



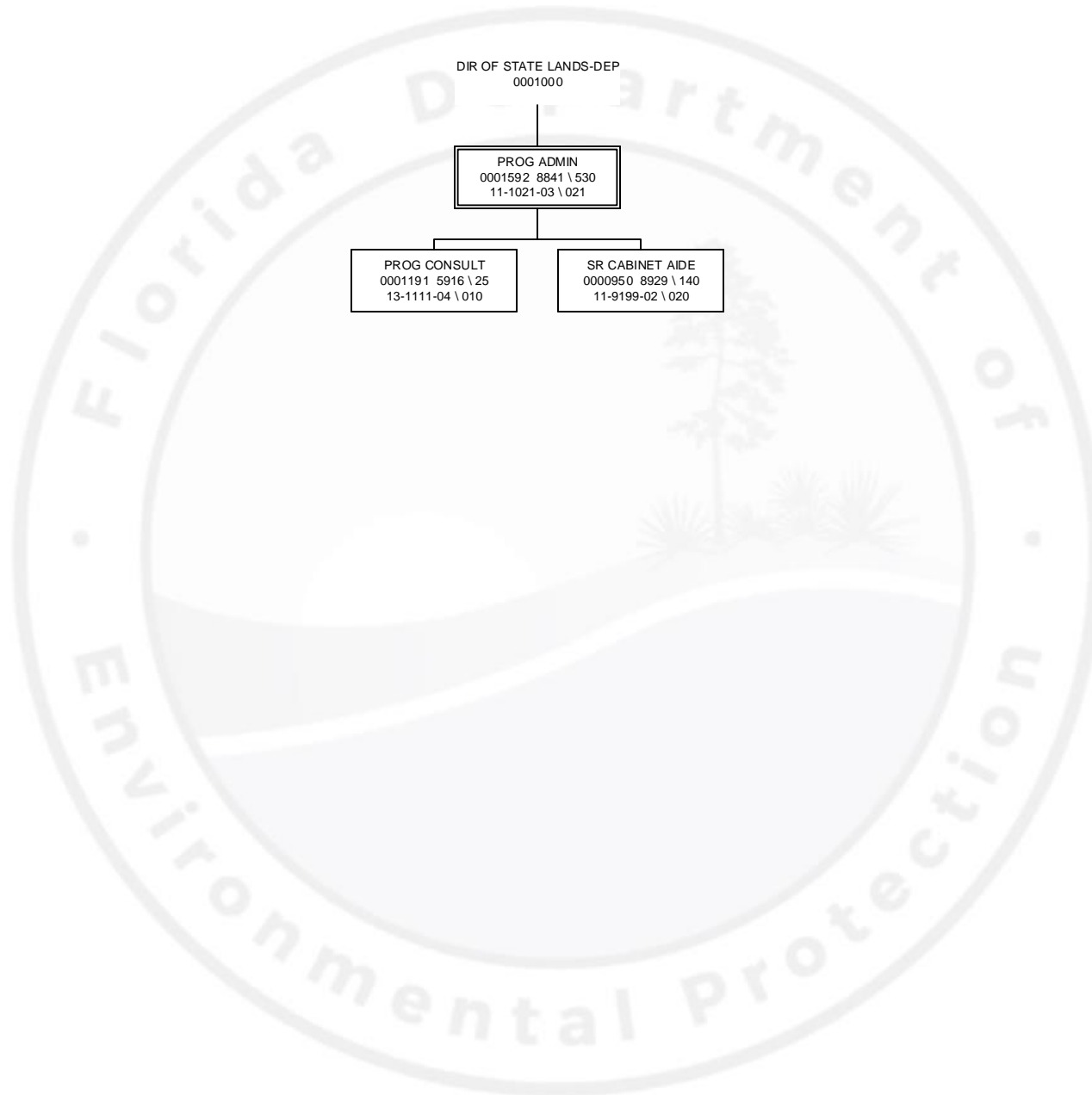


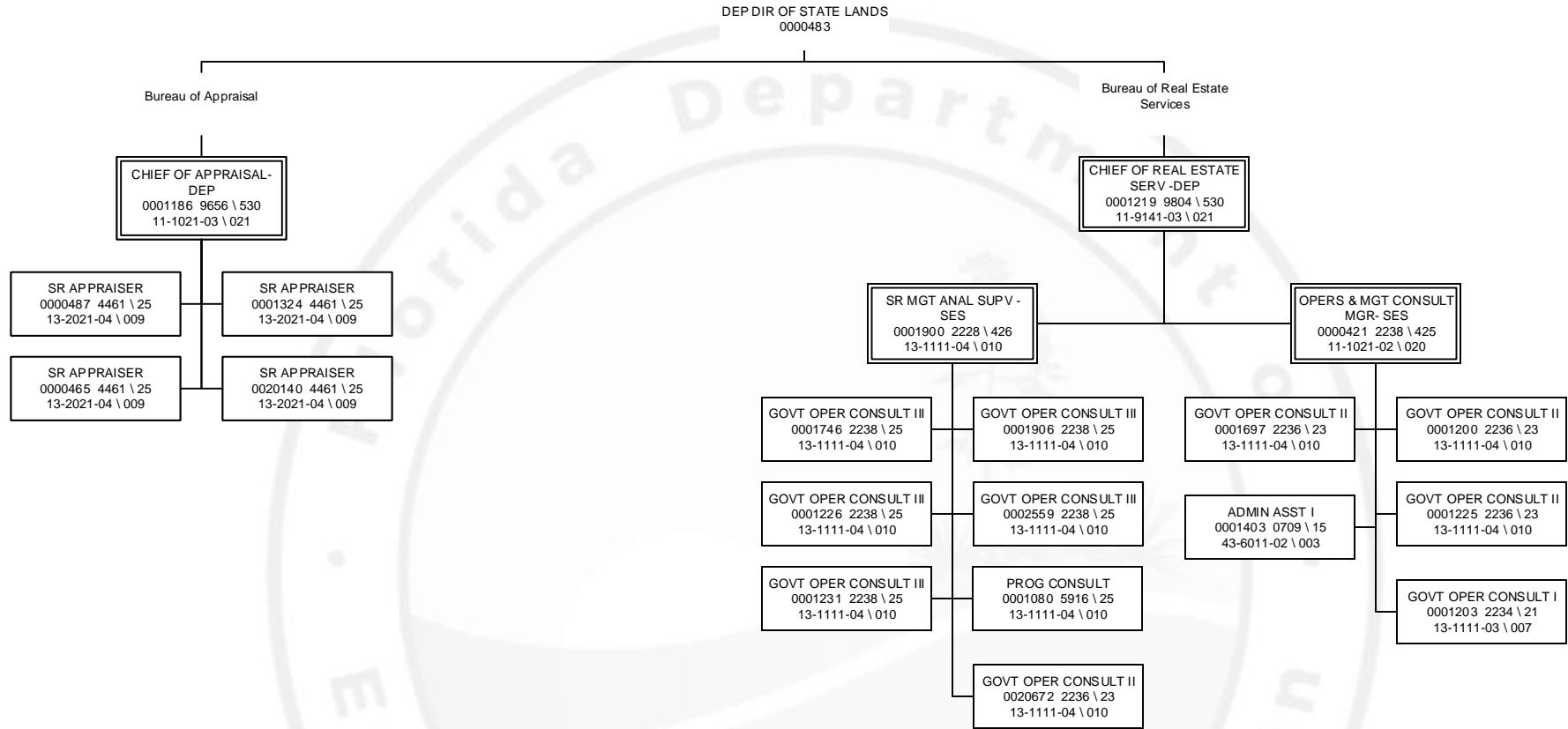


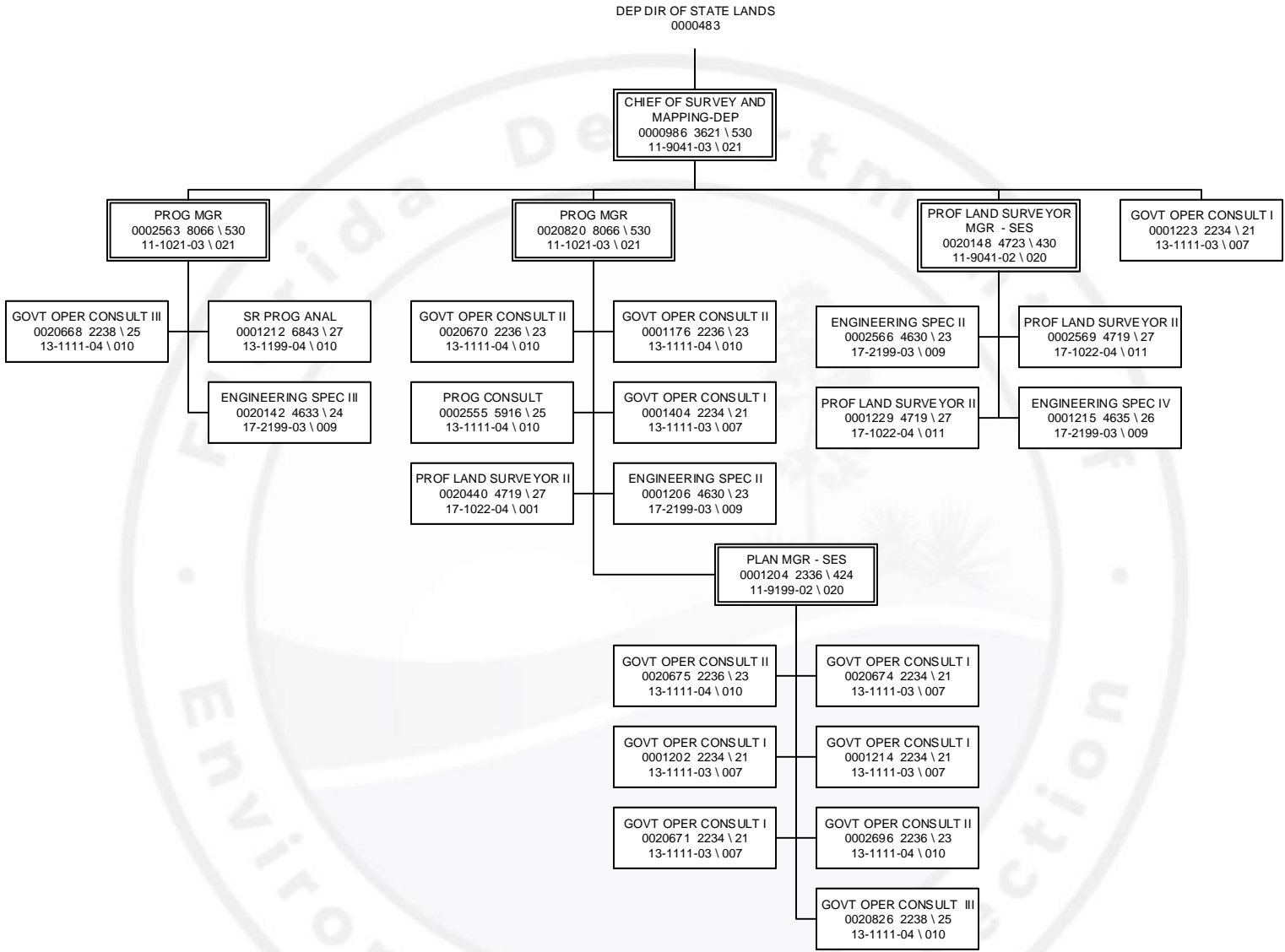


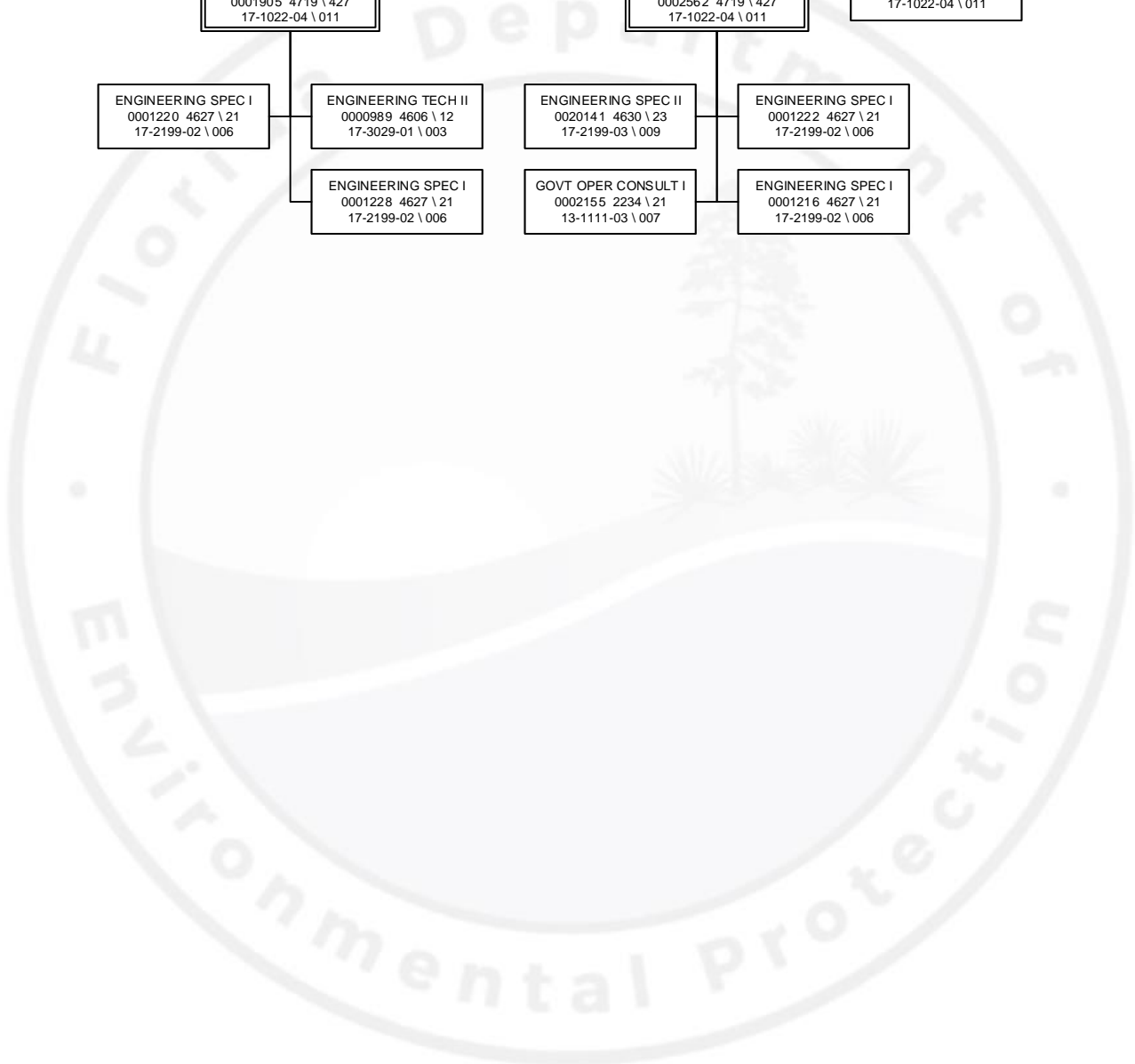
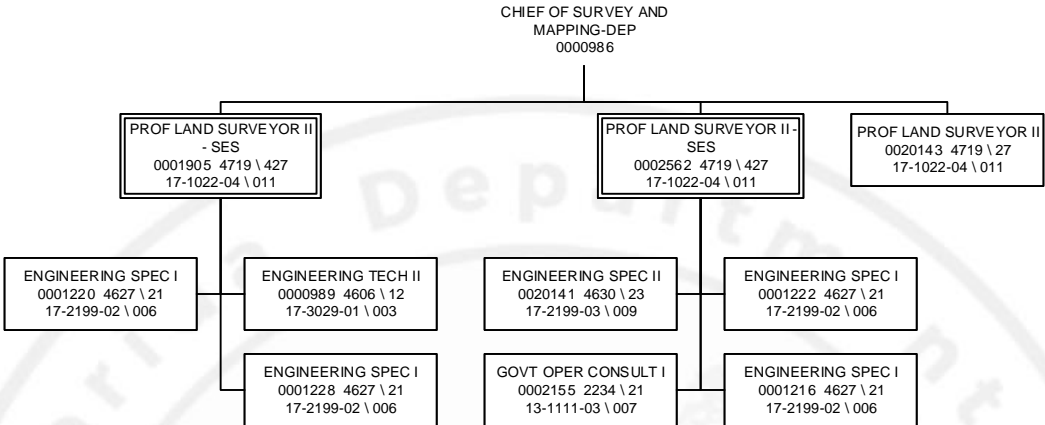


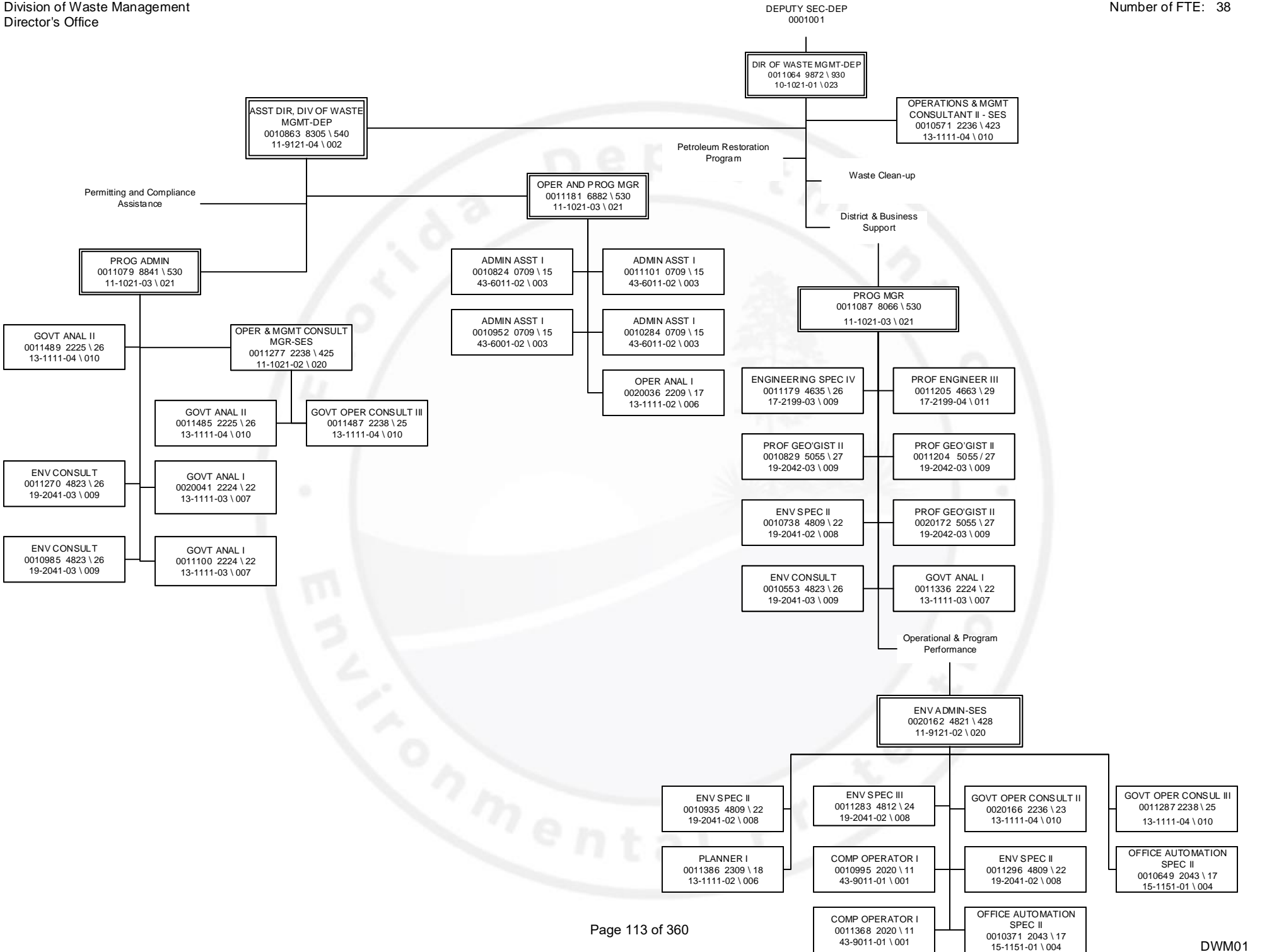
Positions 0001592 and 0000950 are Policy Making Positions

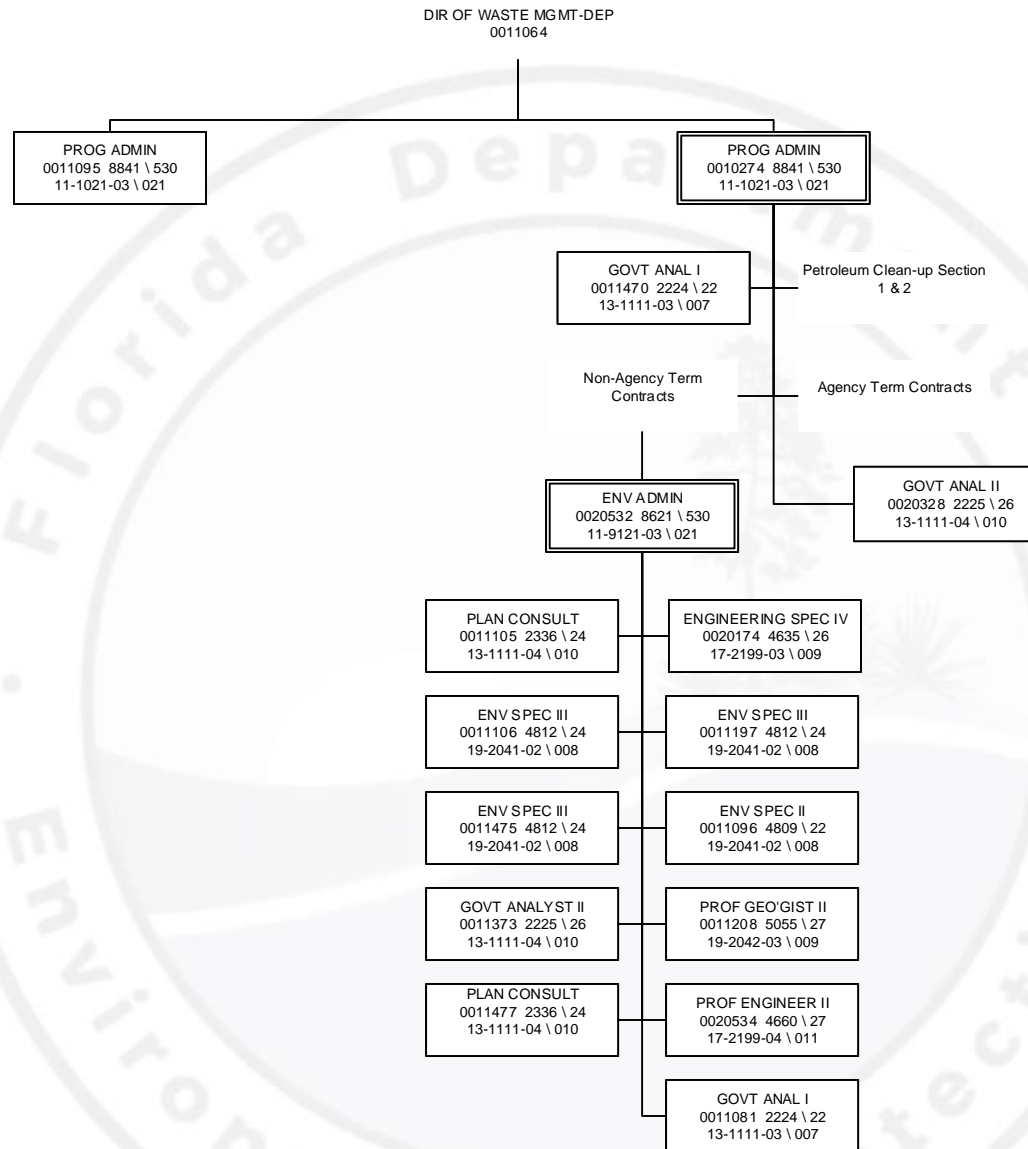


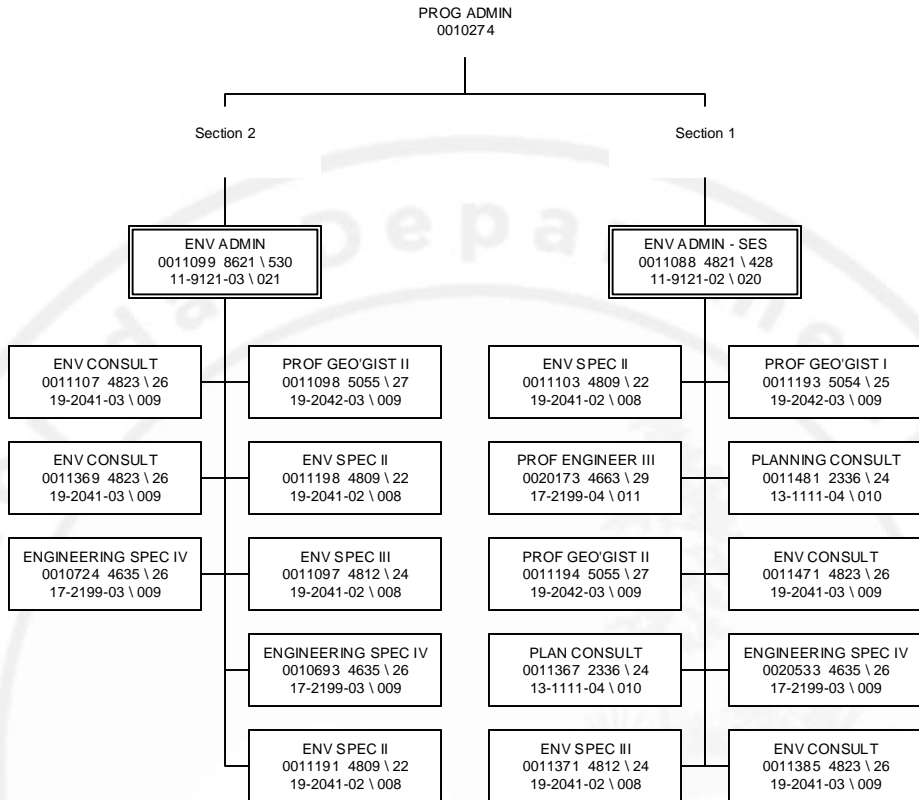


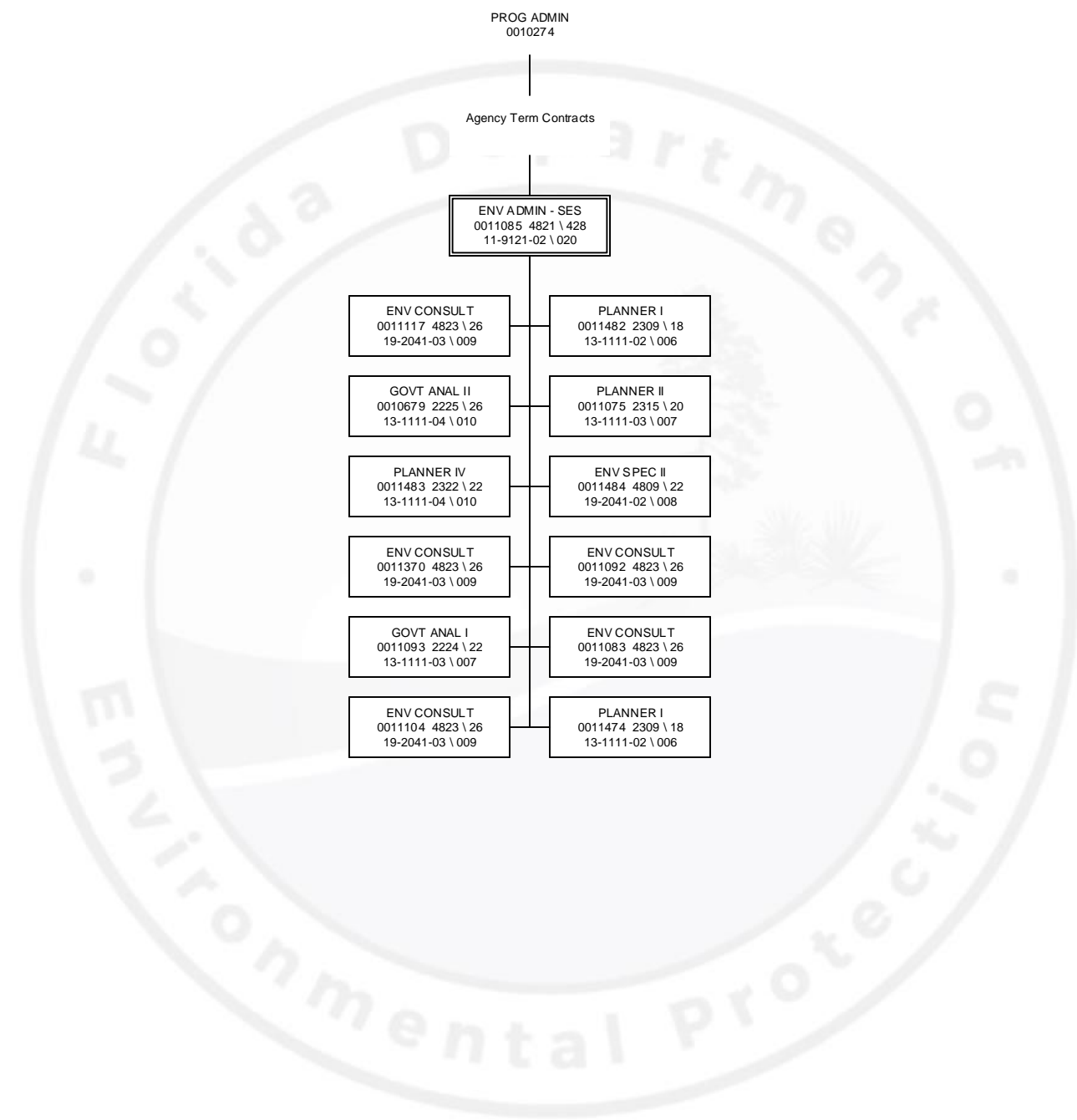


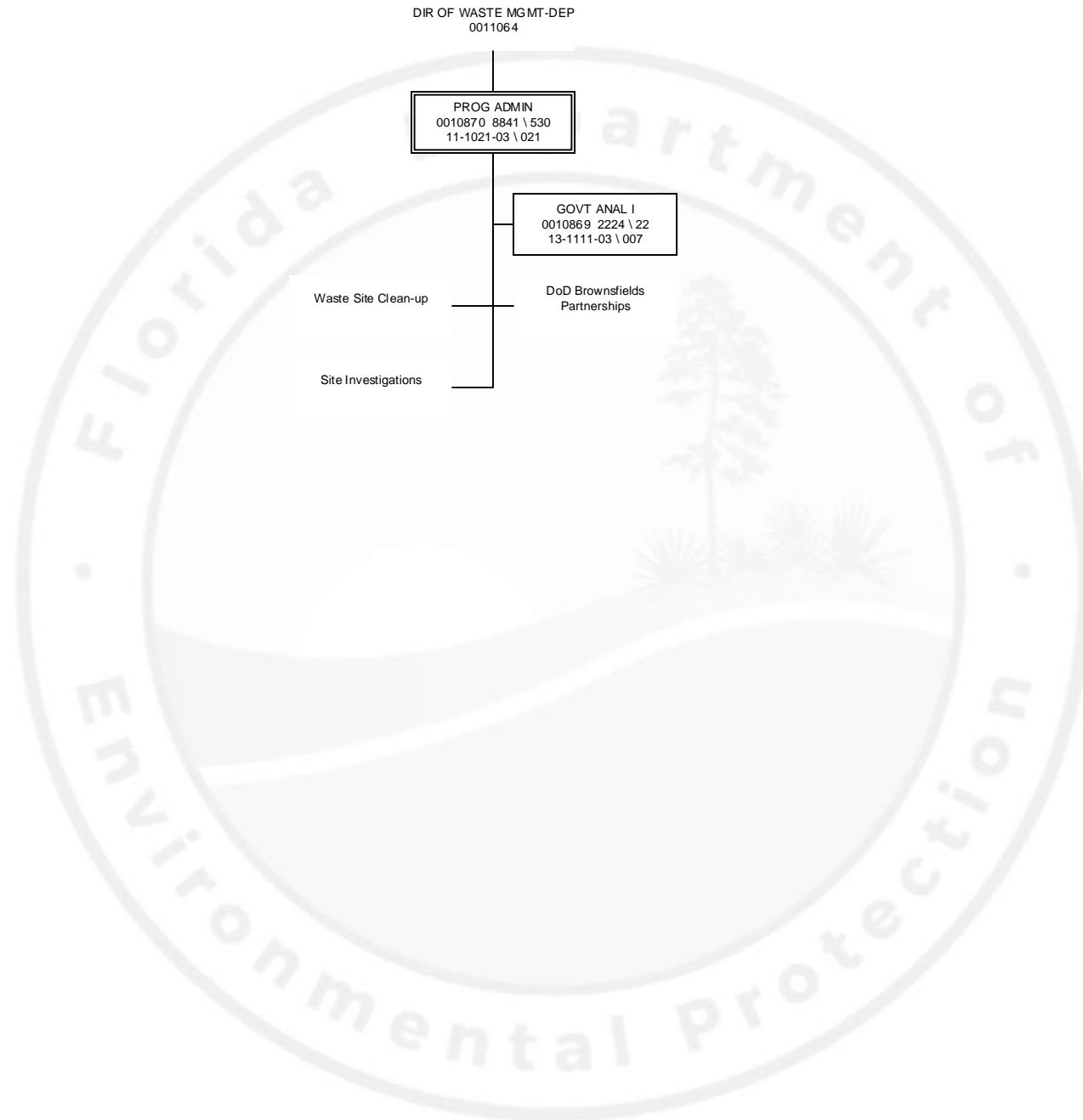


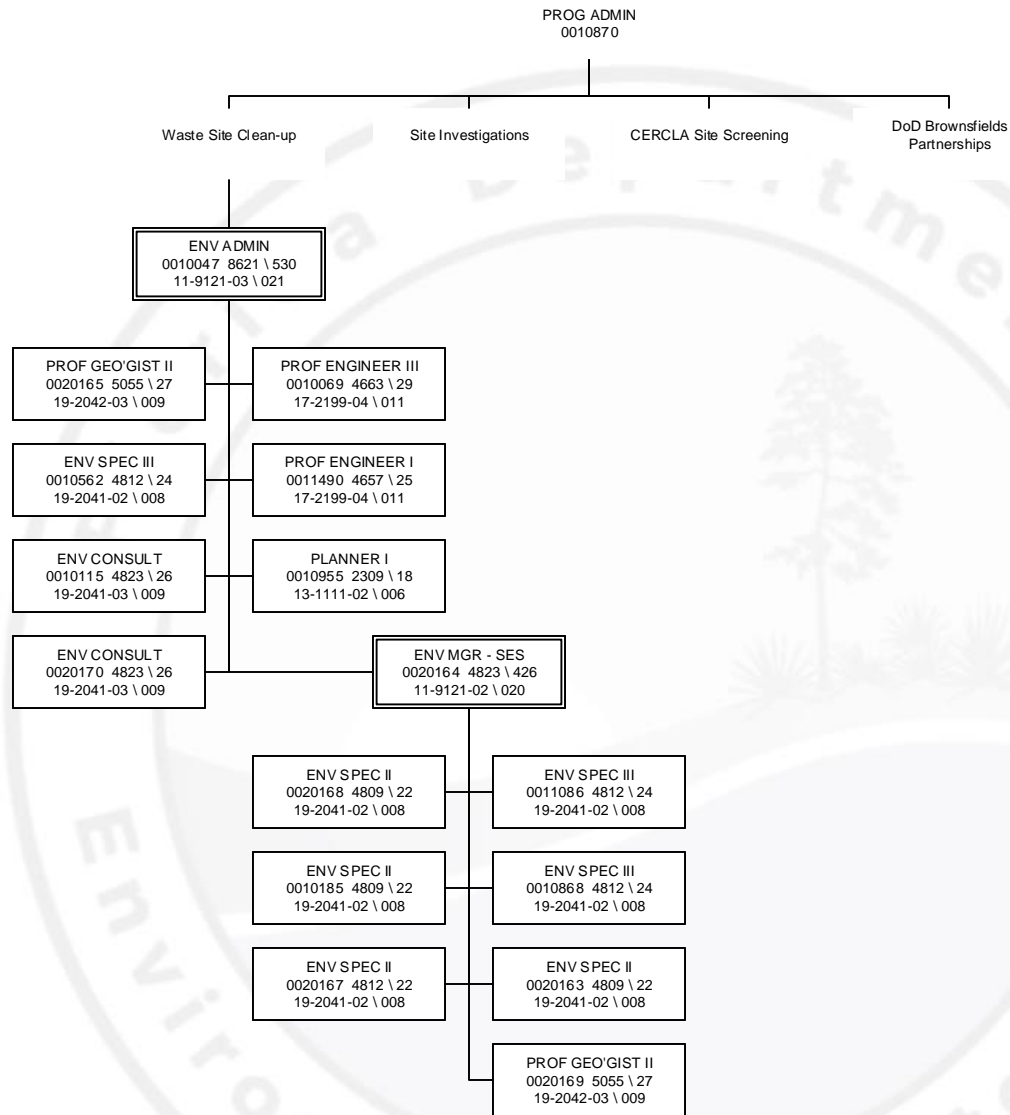


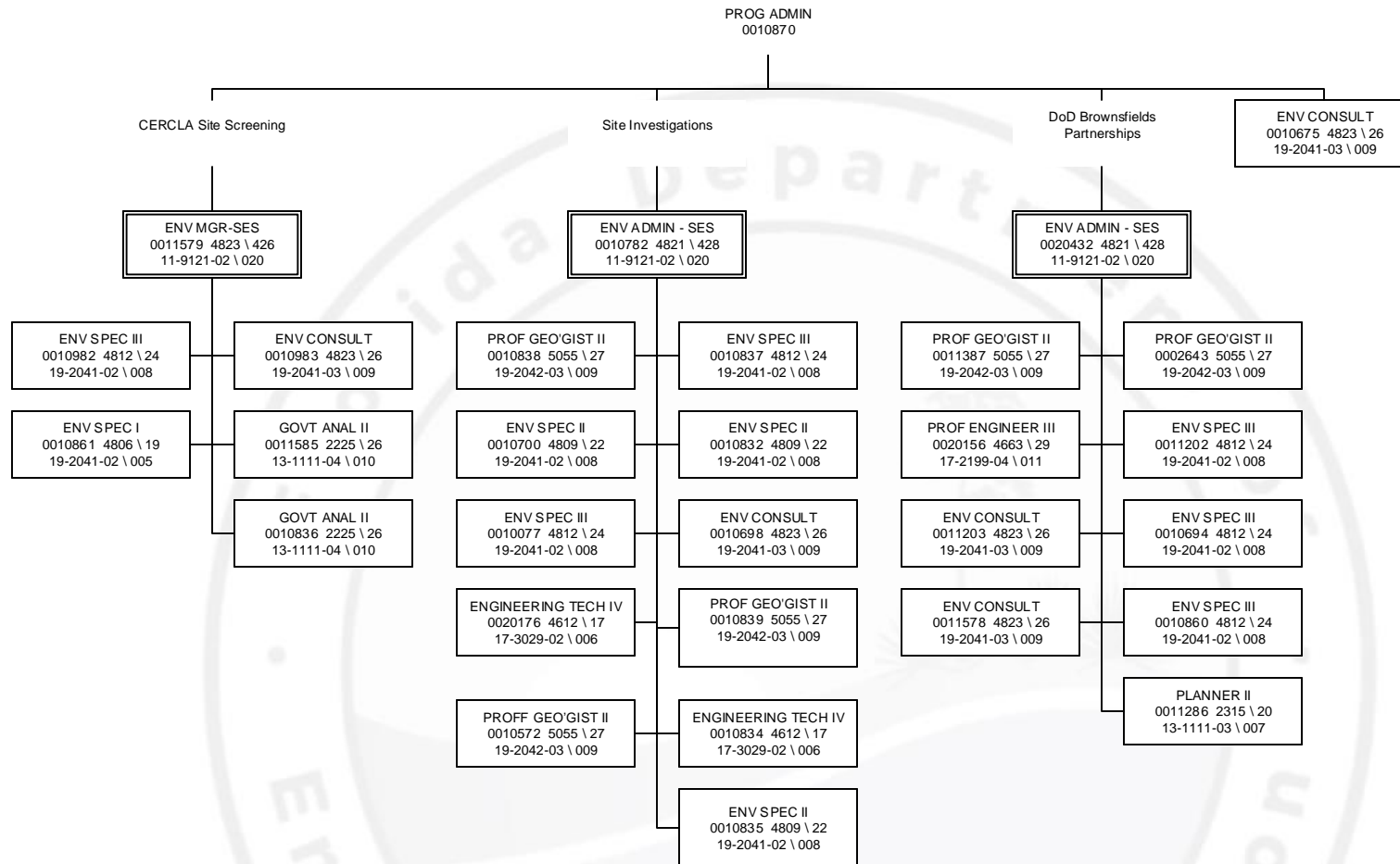


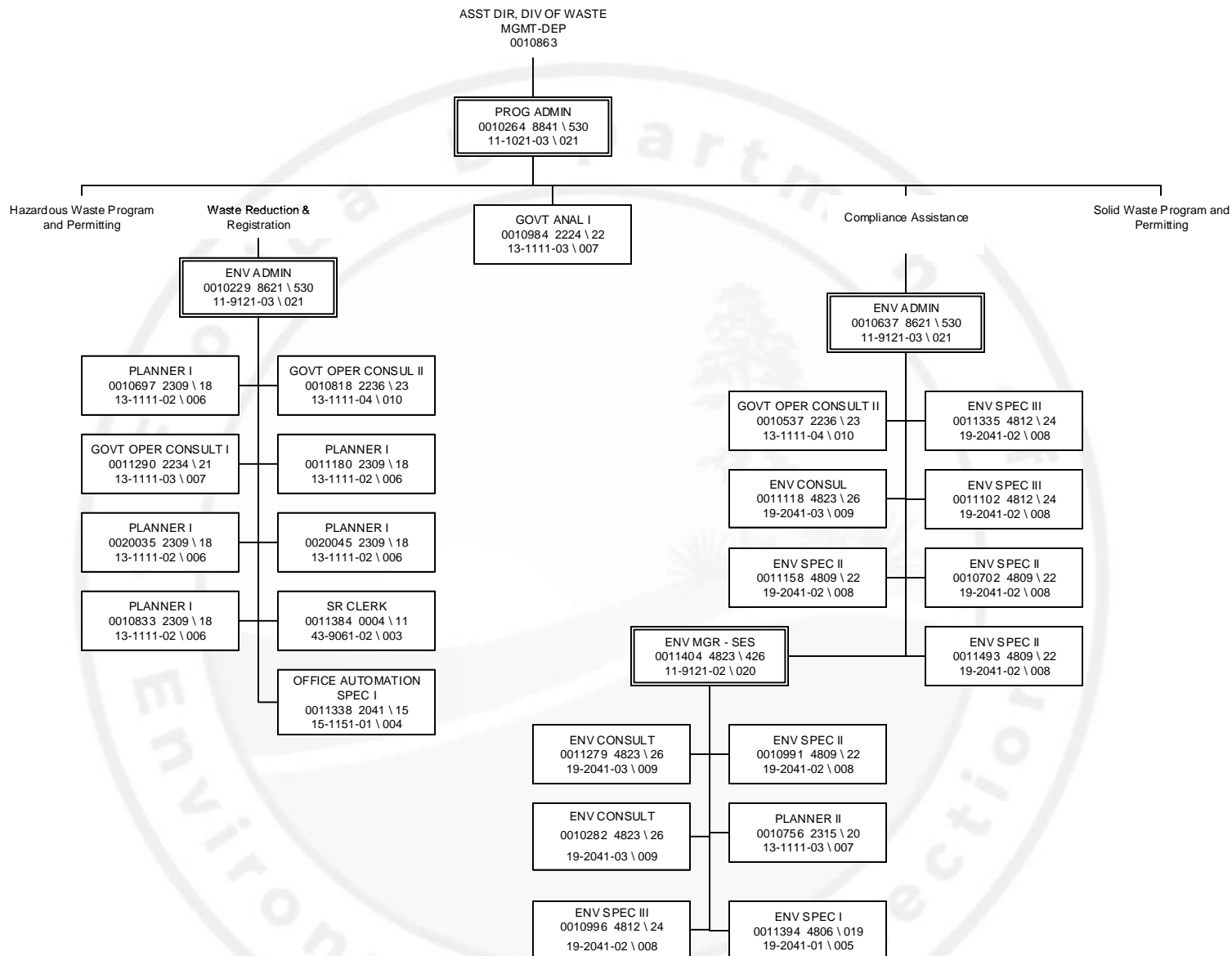


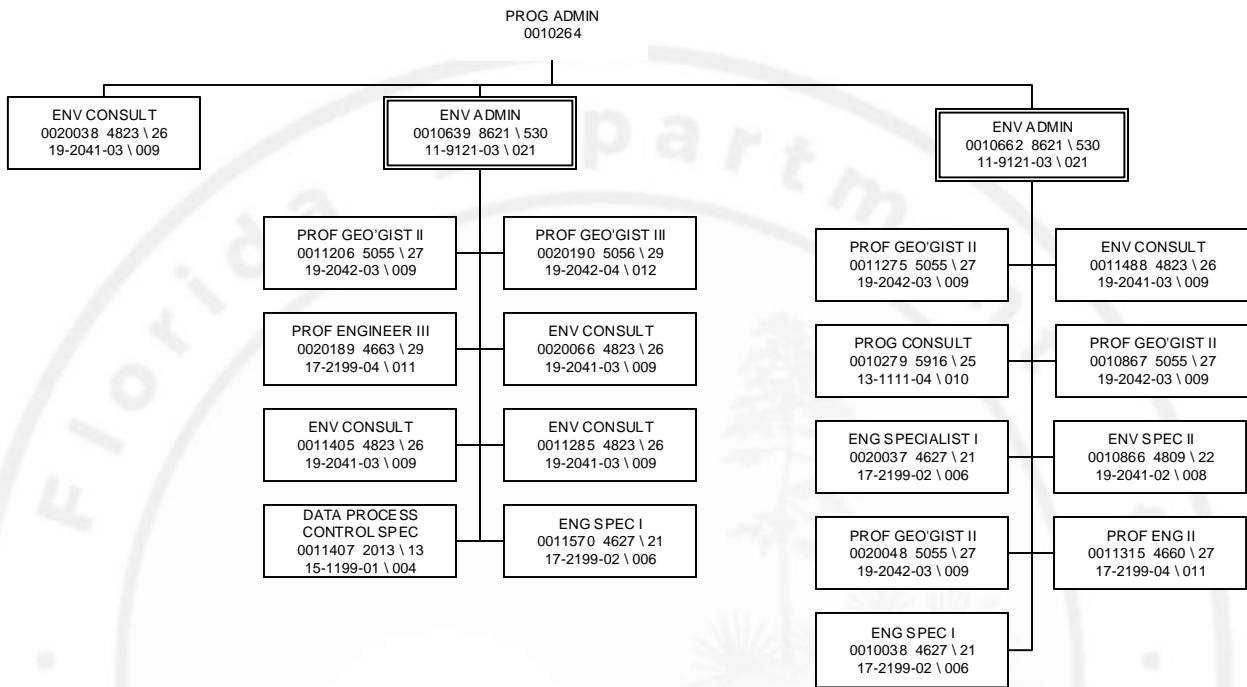


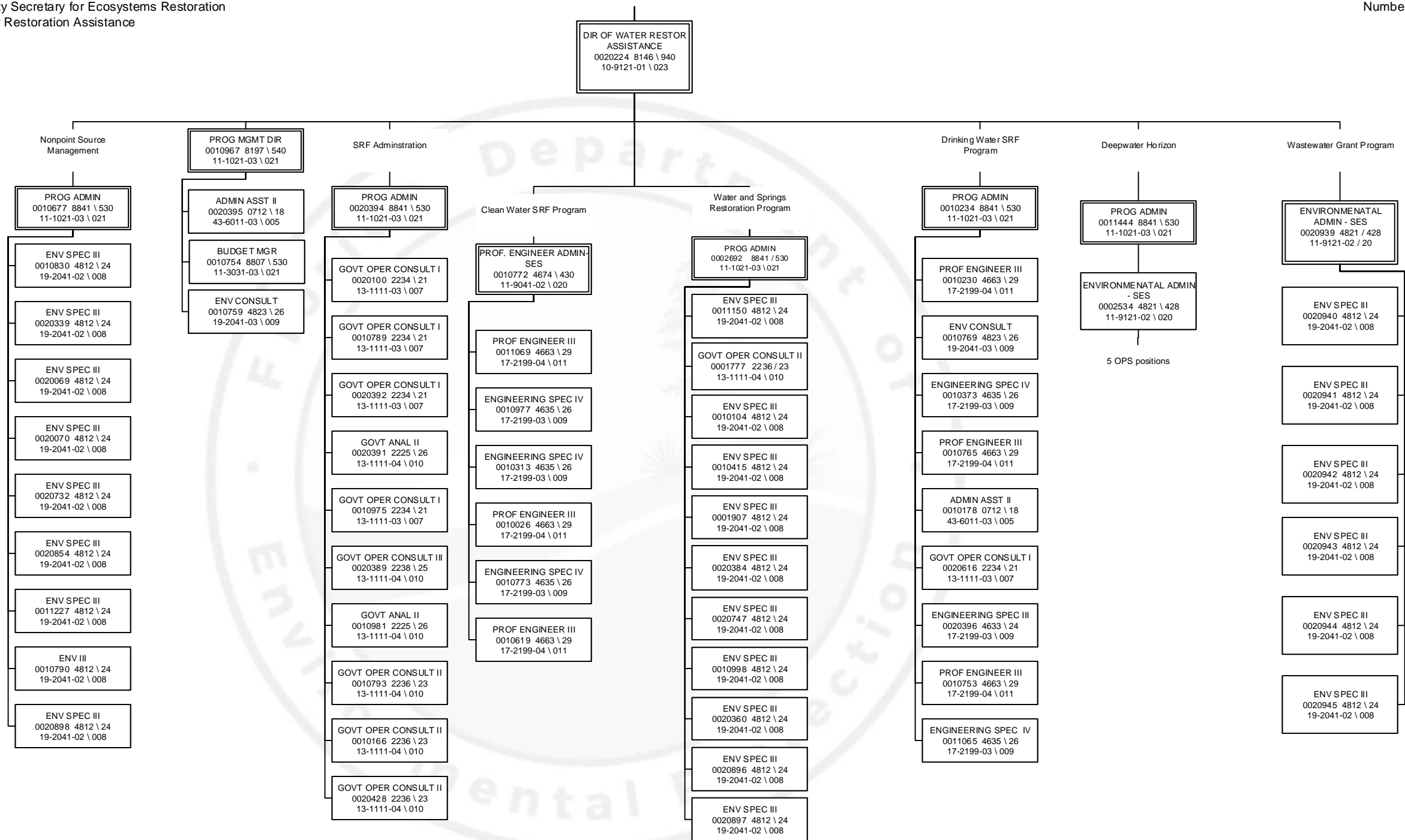


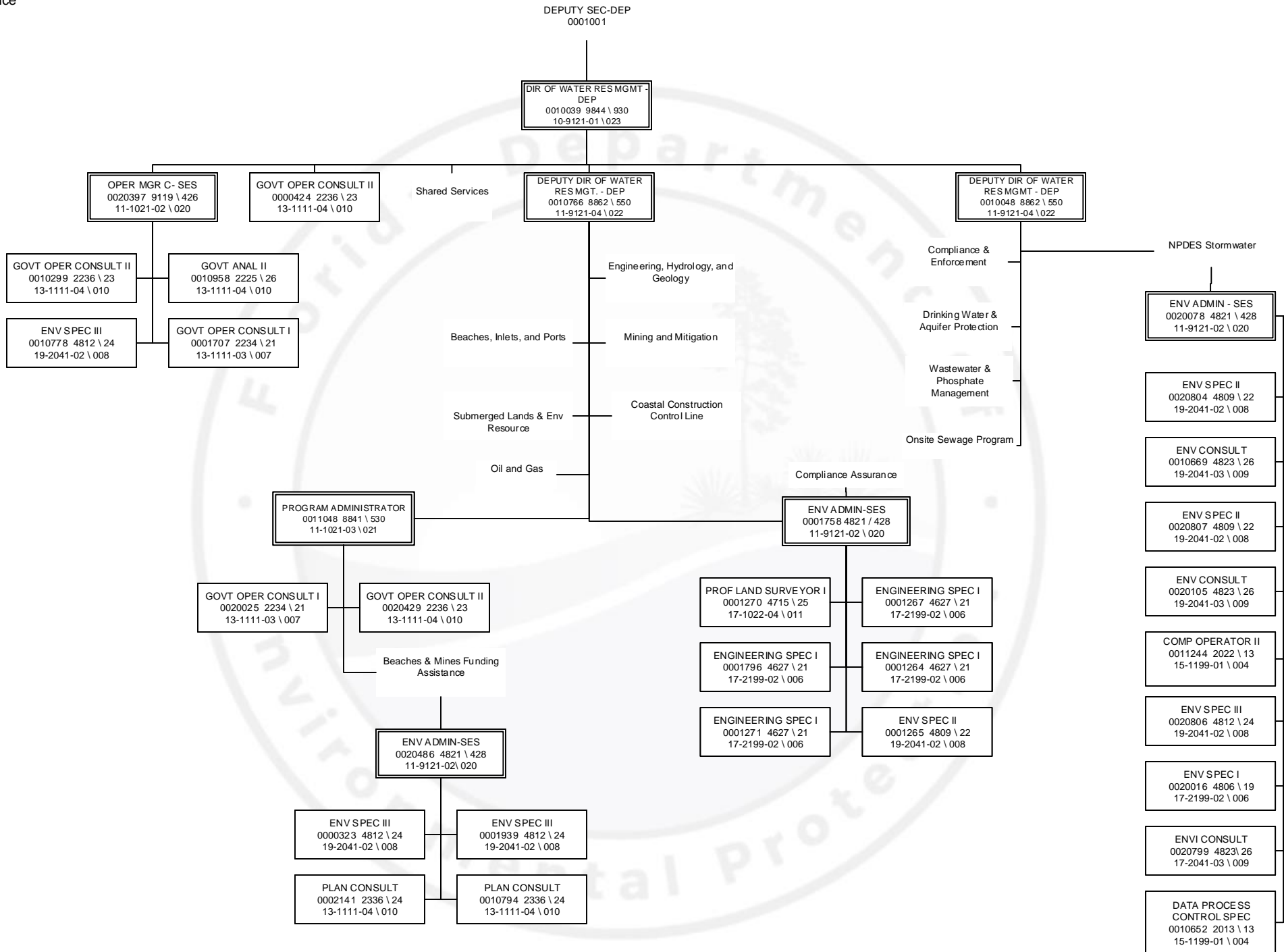


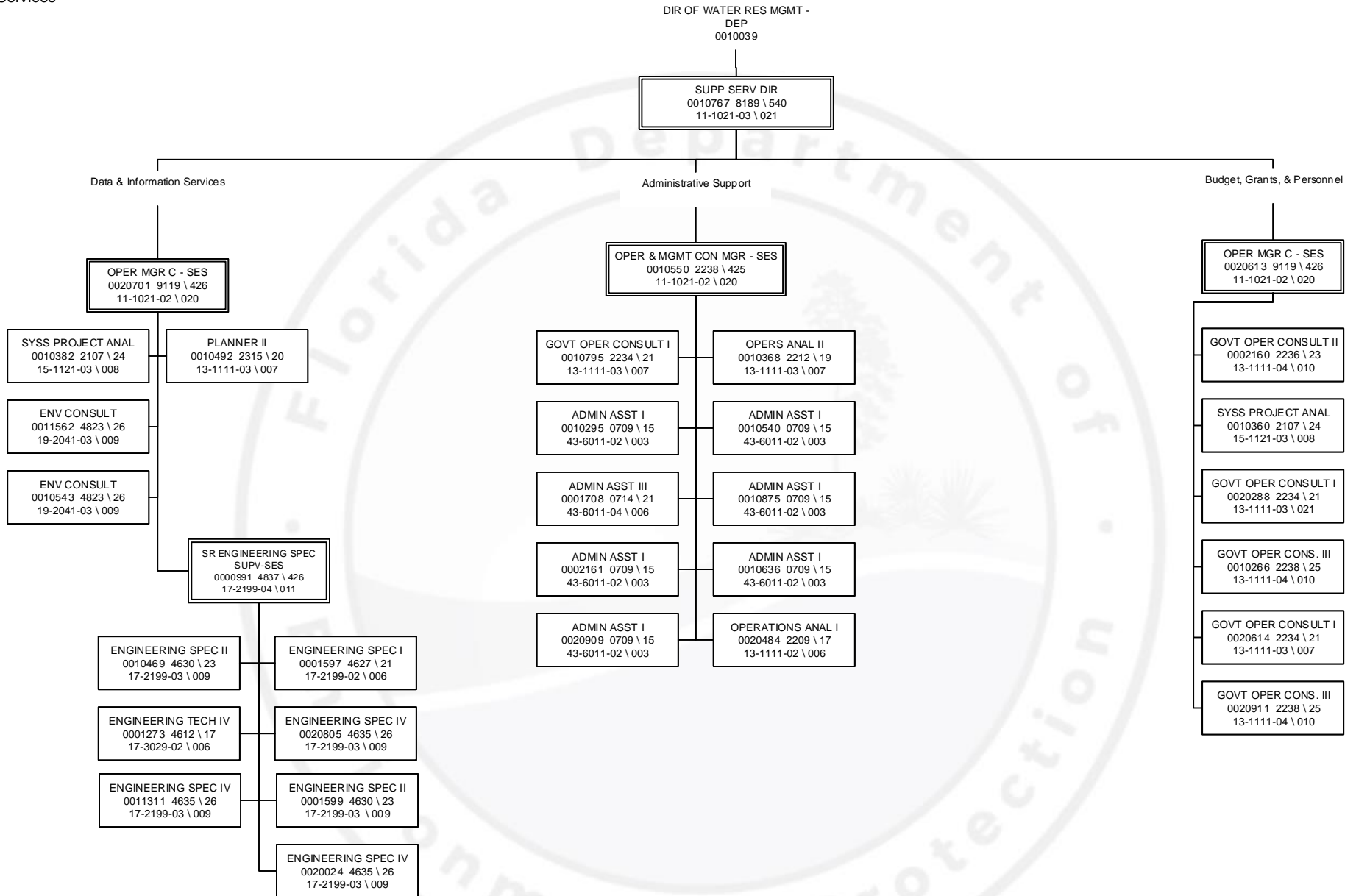


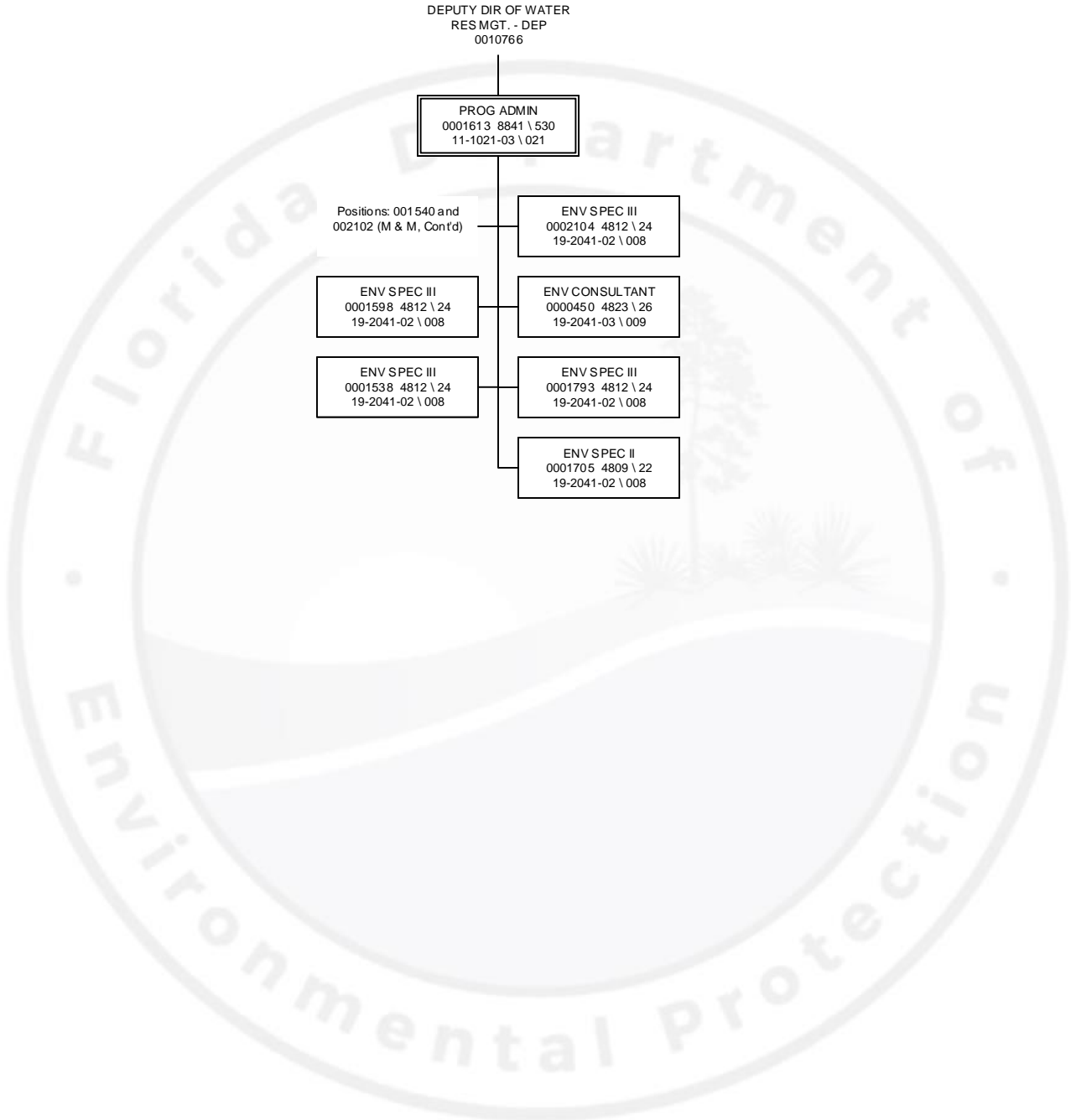


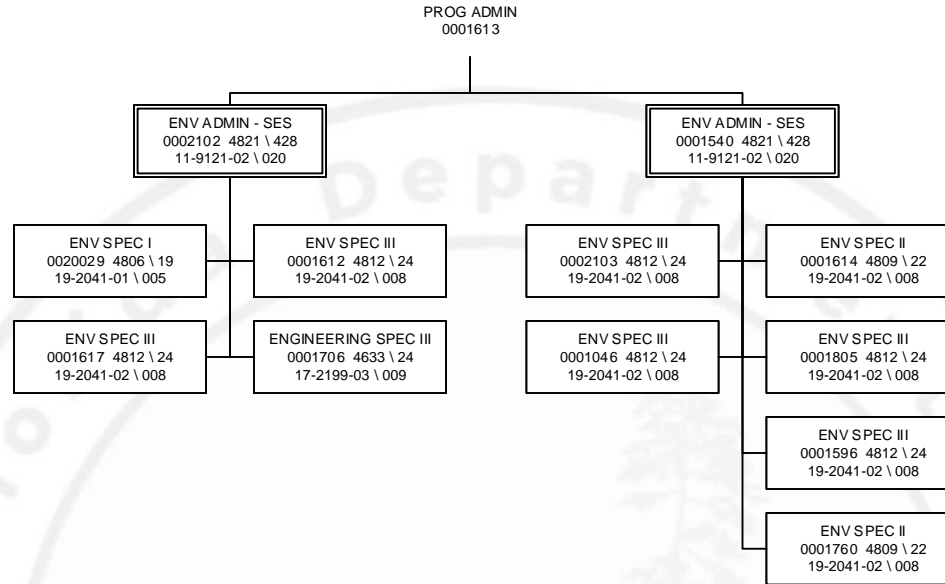


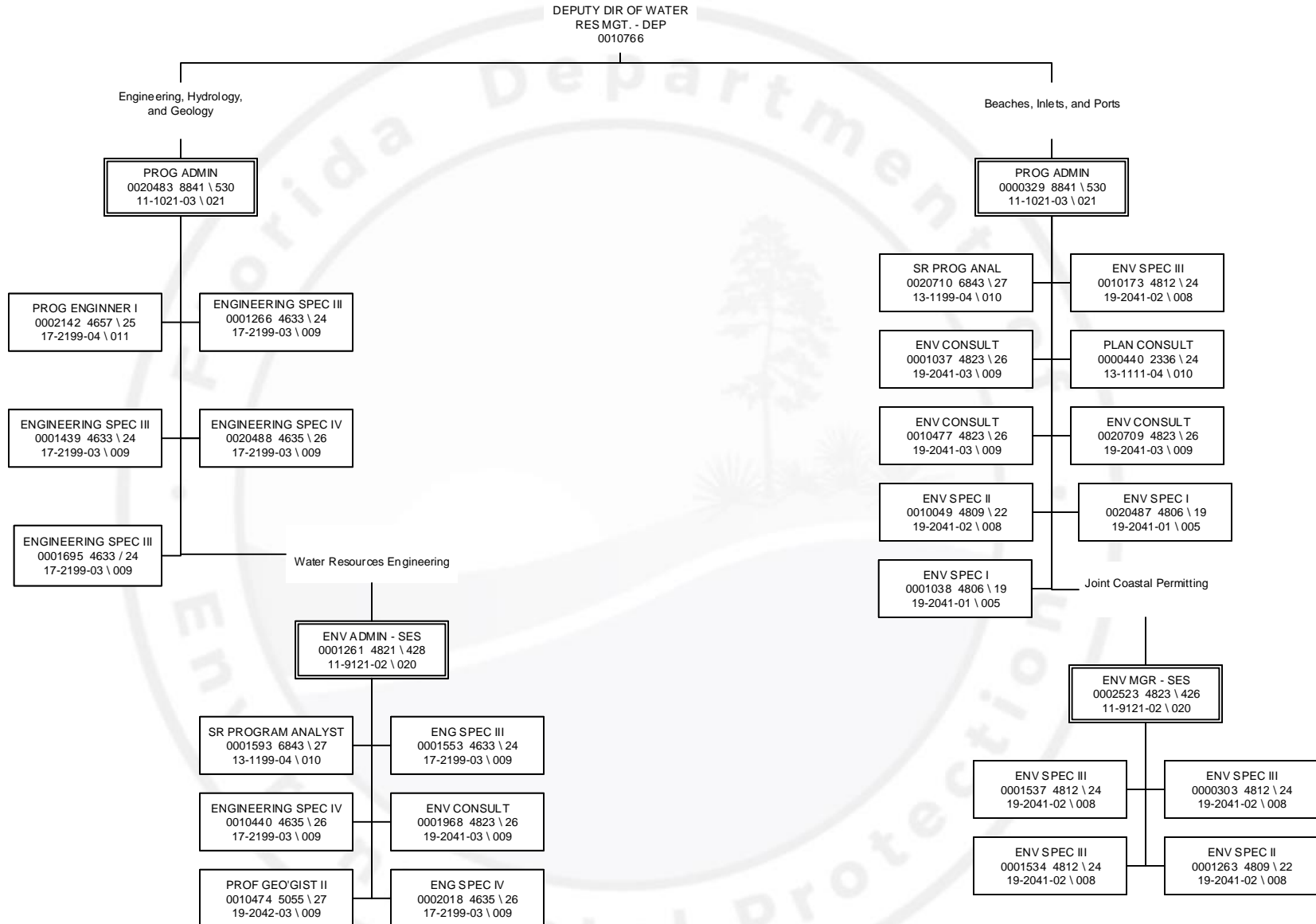


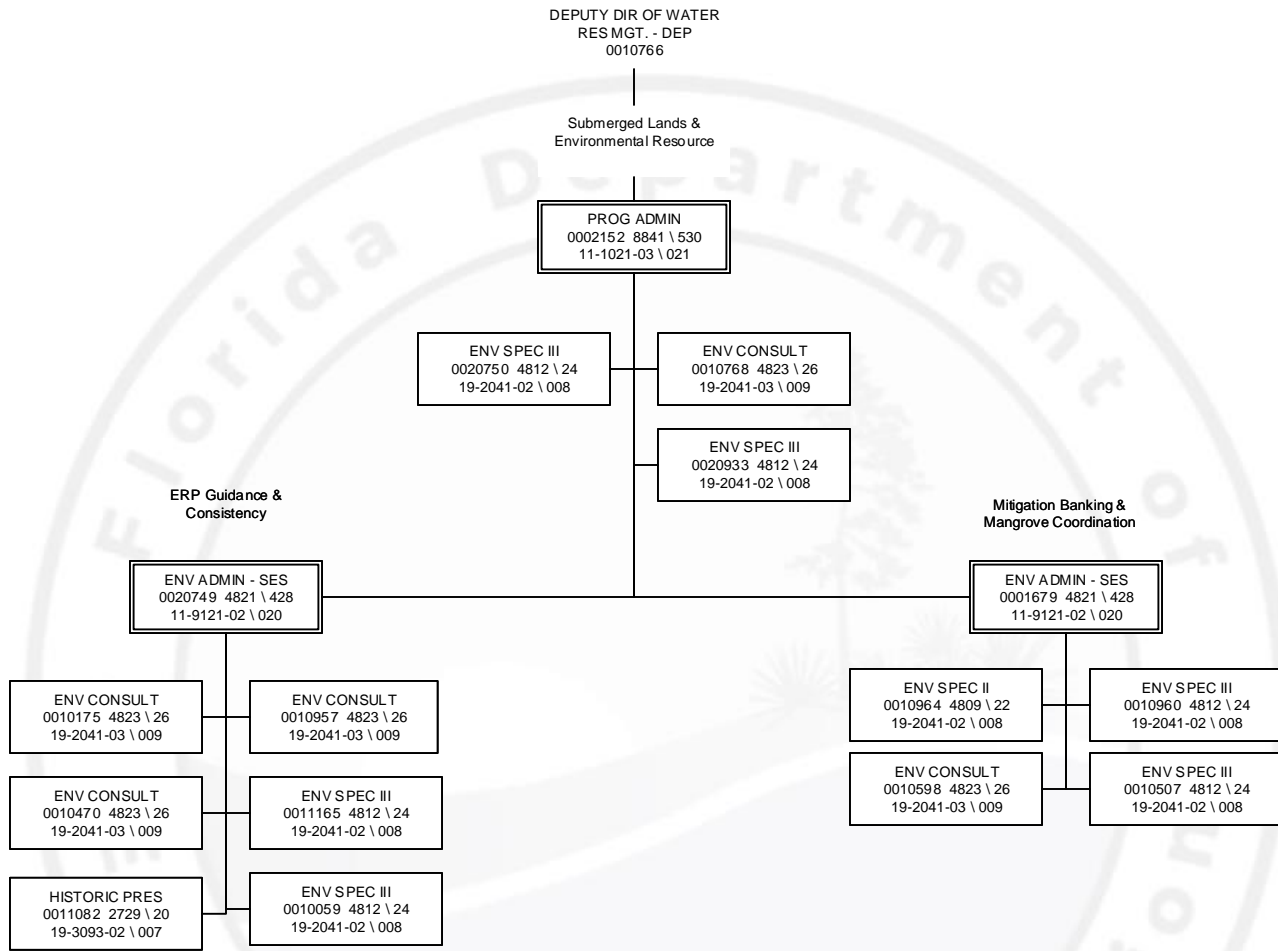


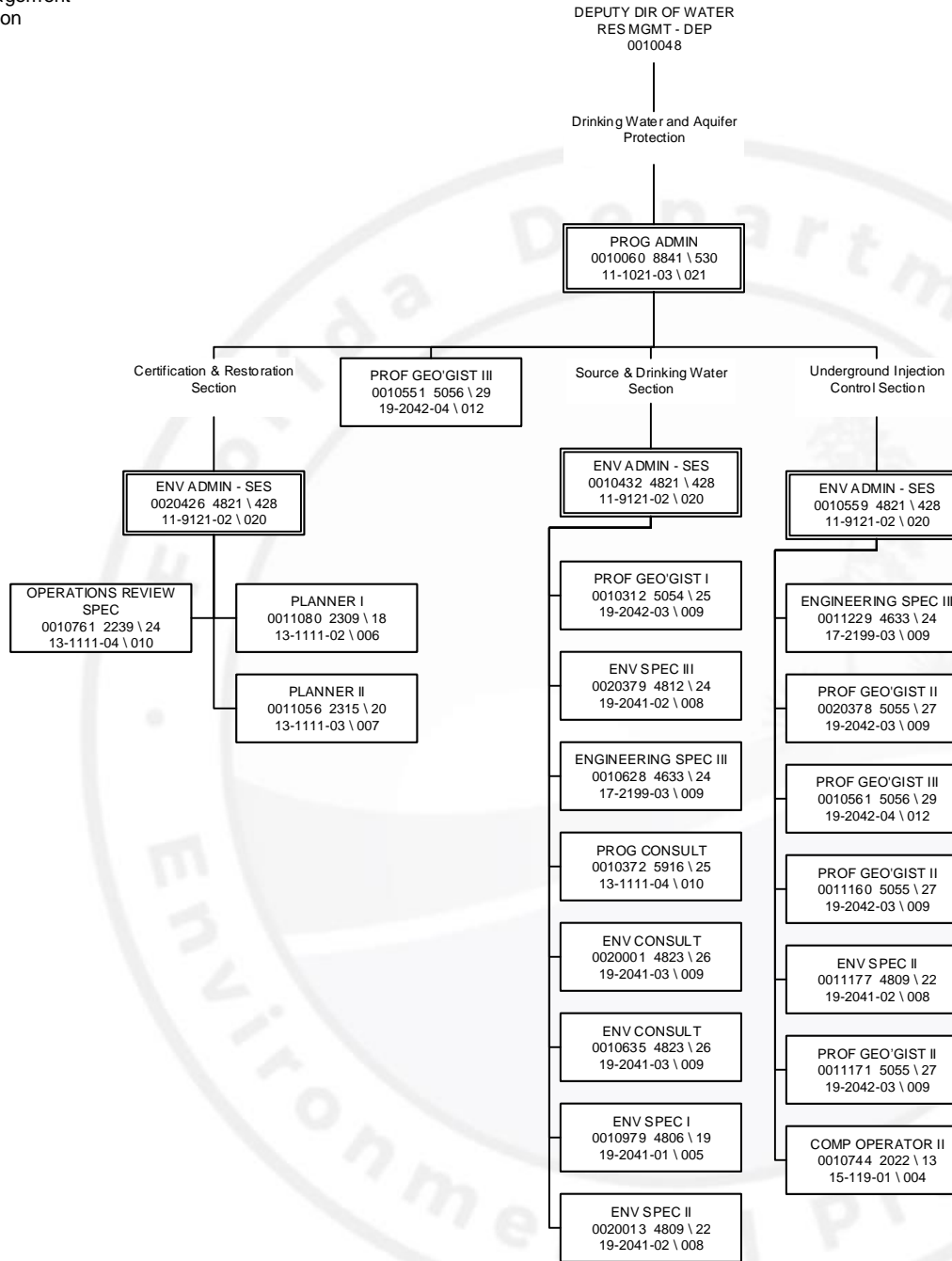


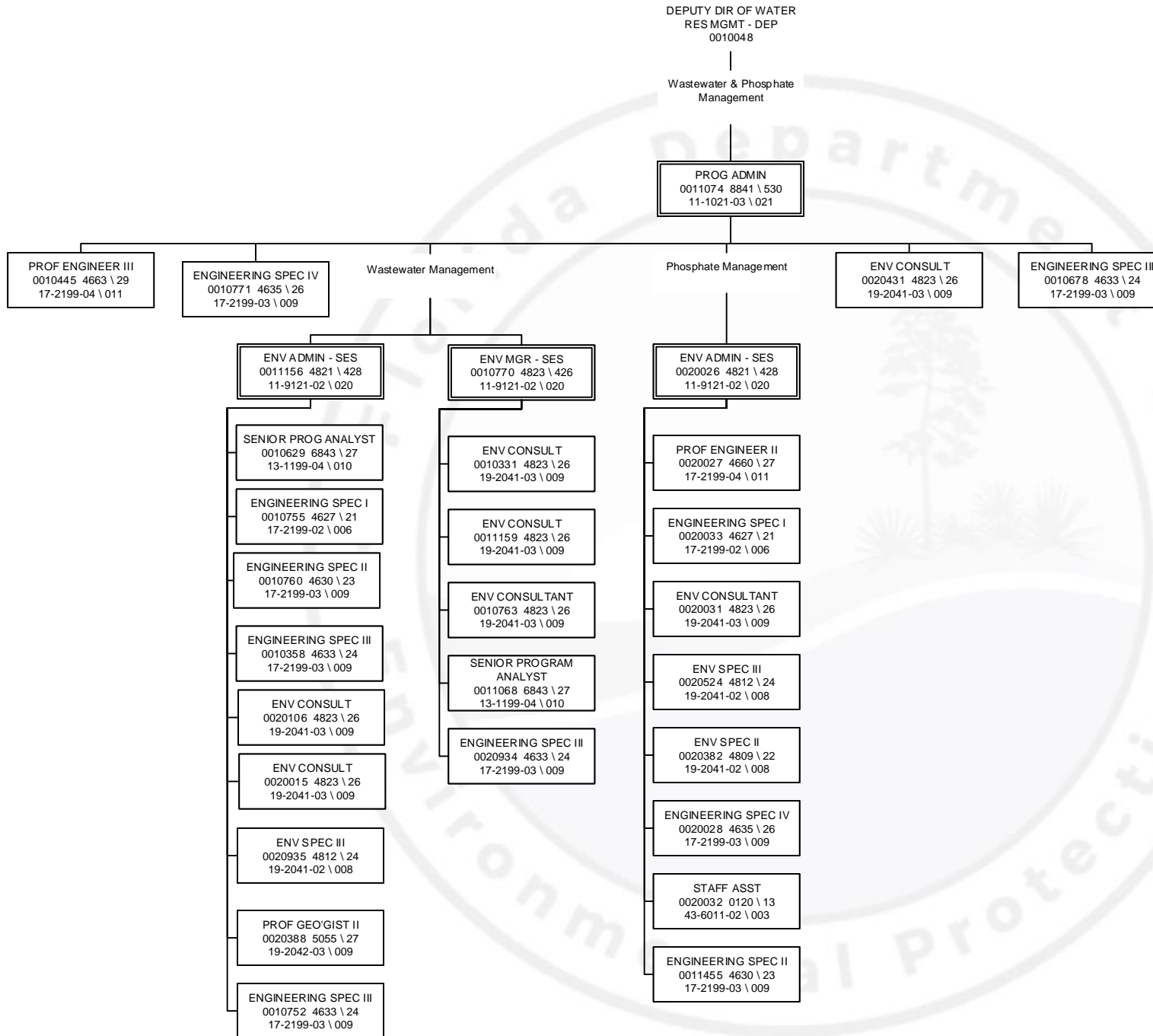


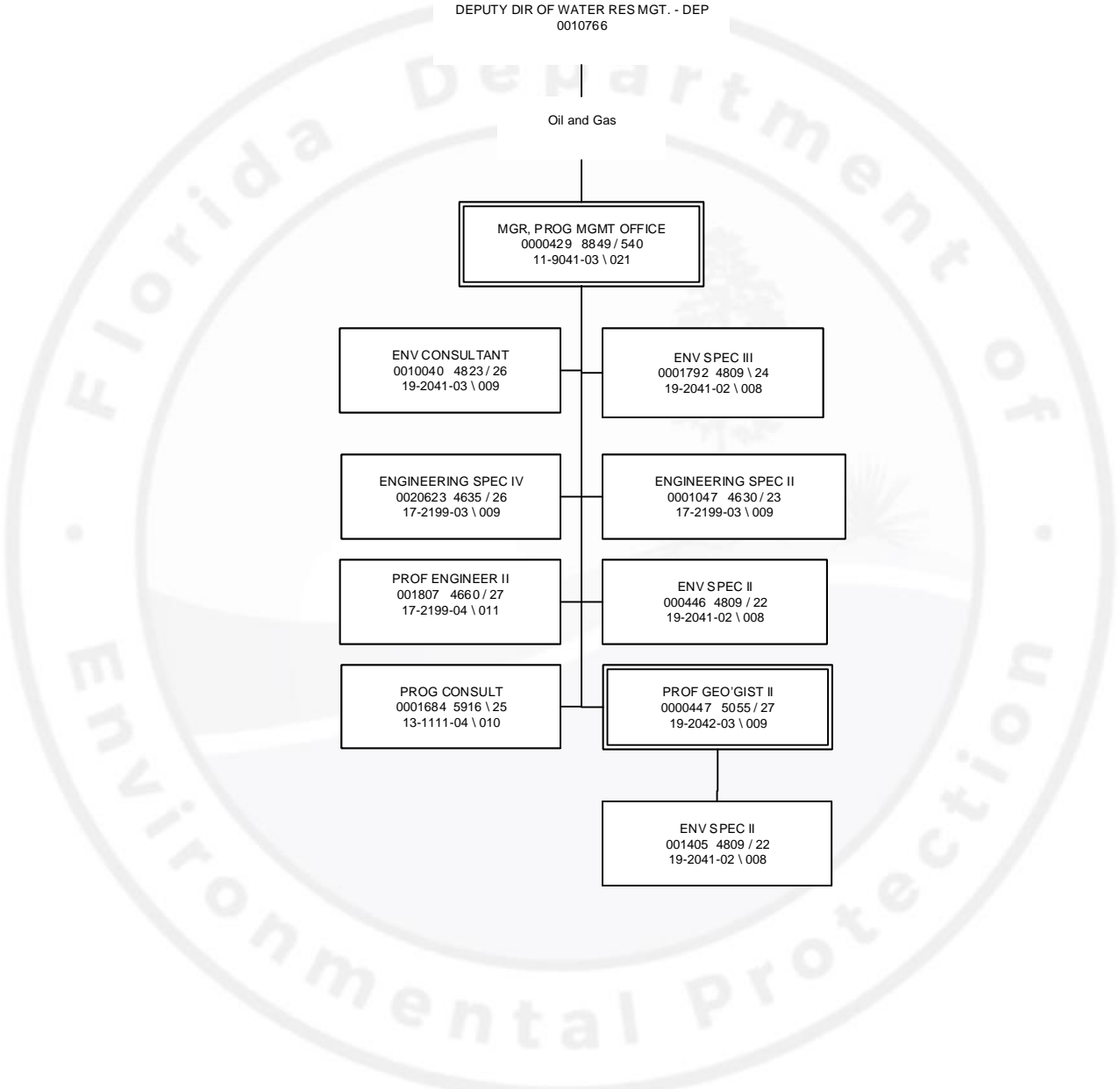


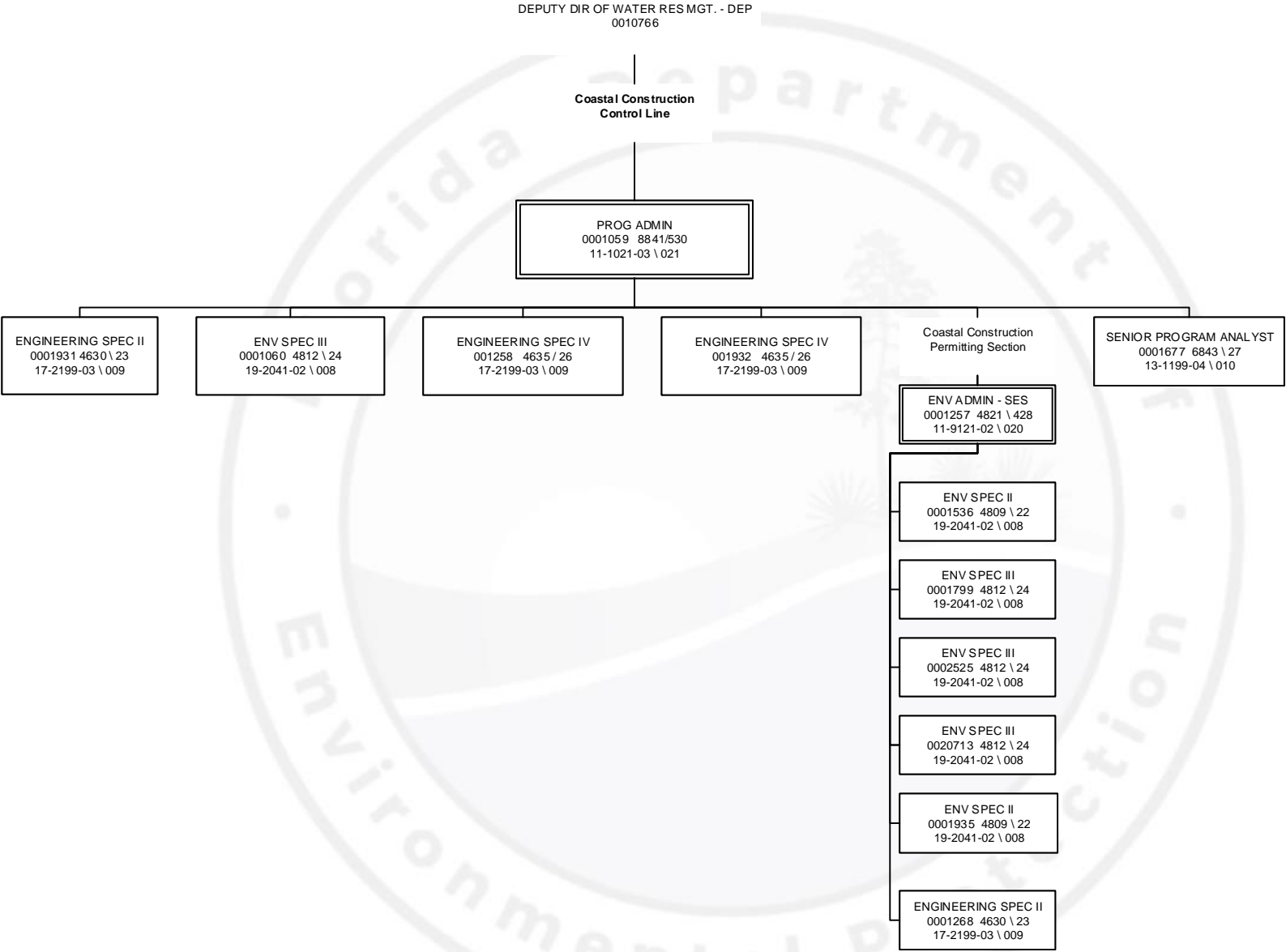


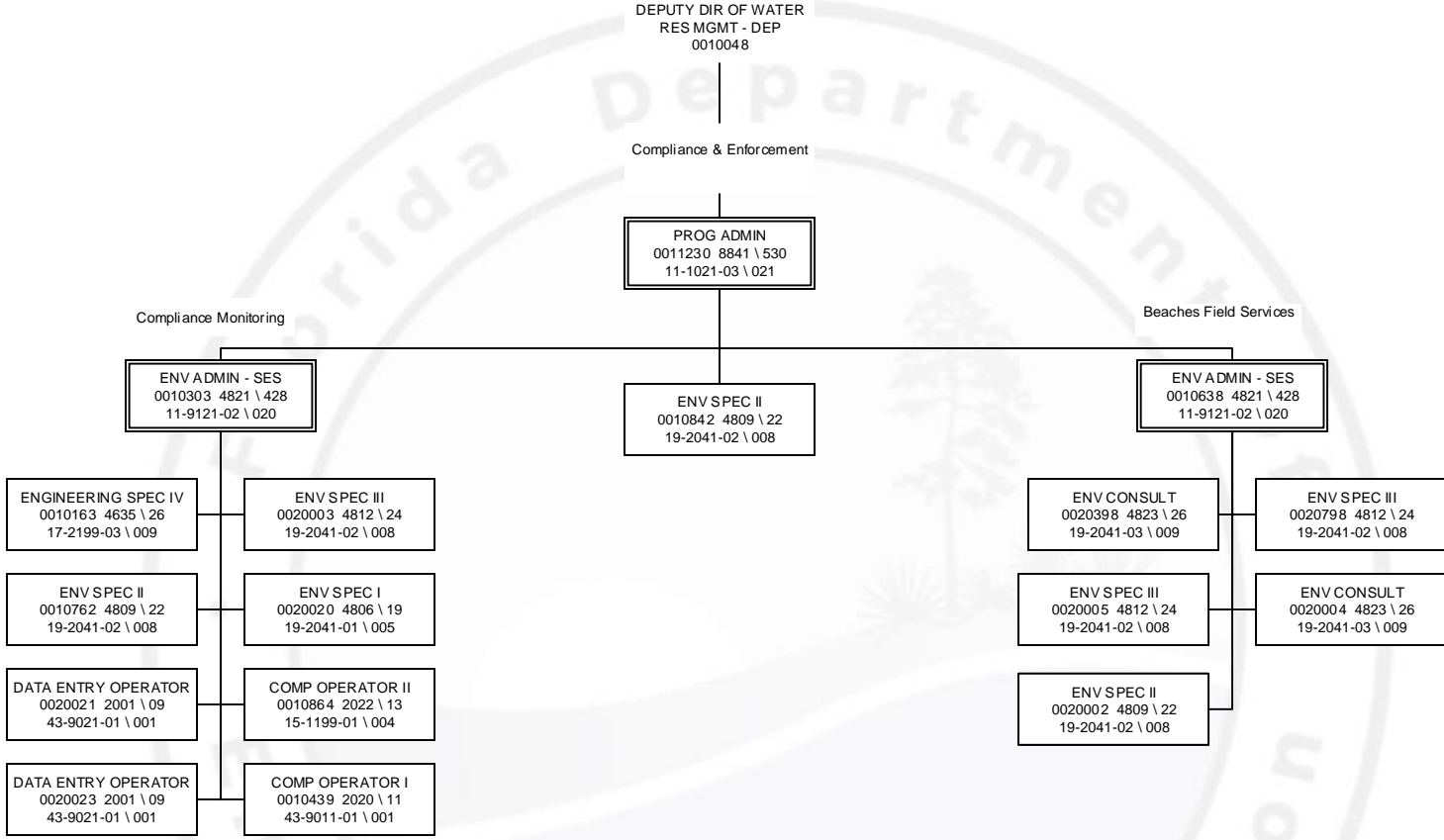


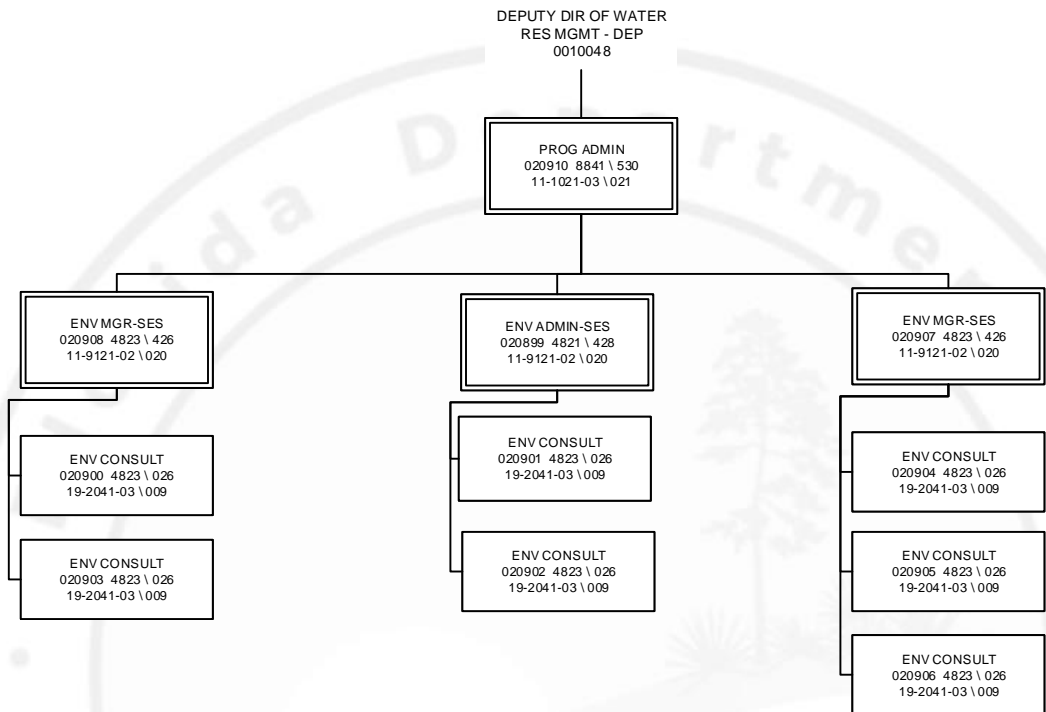


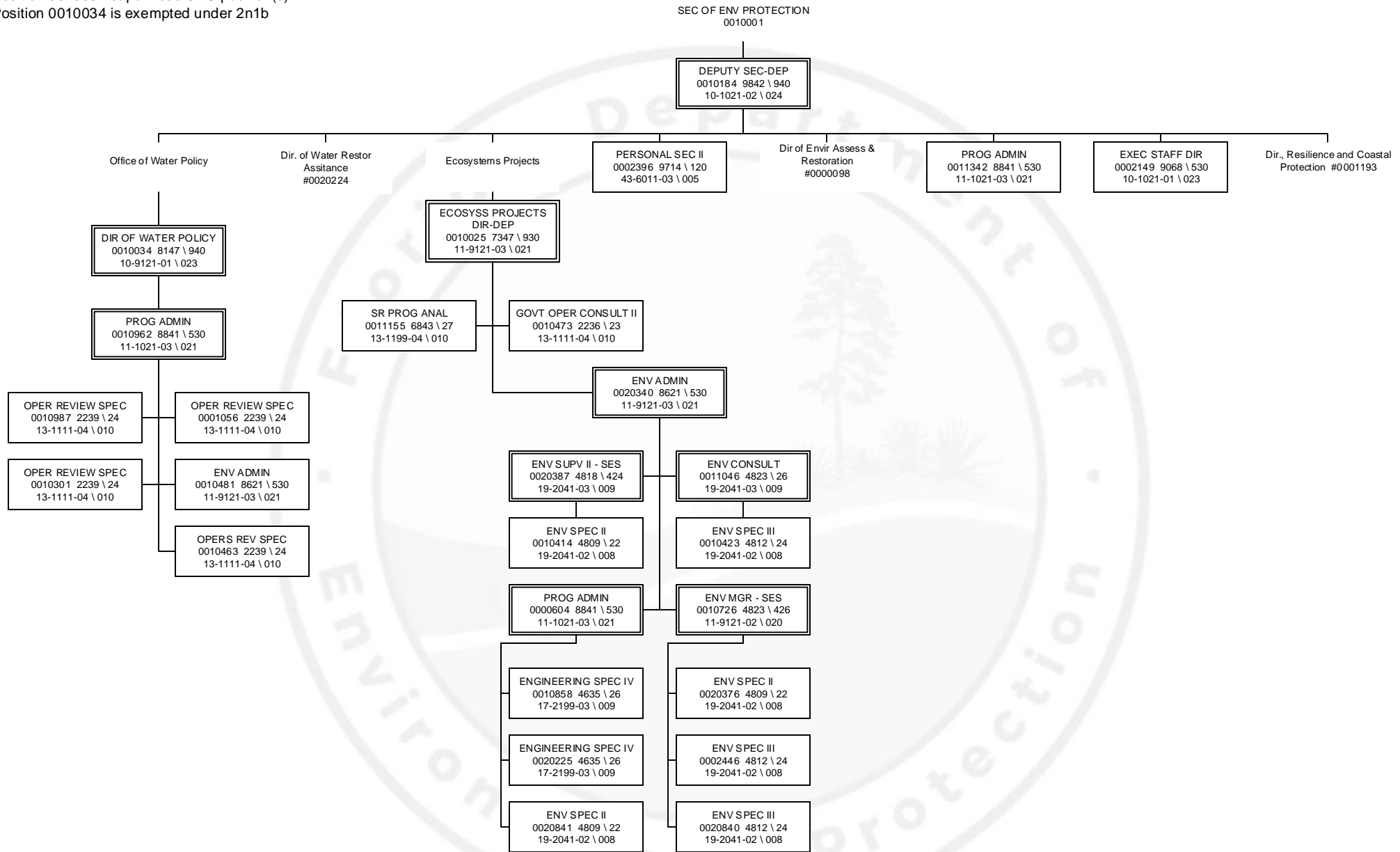


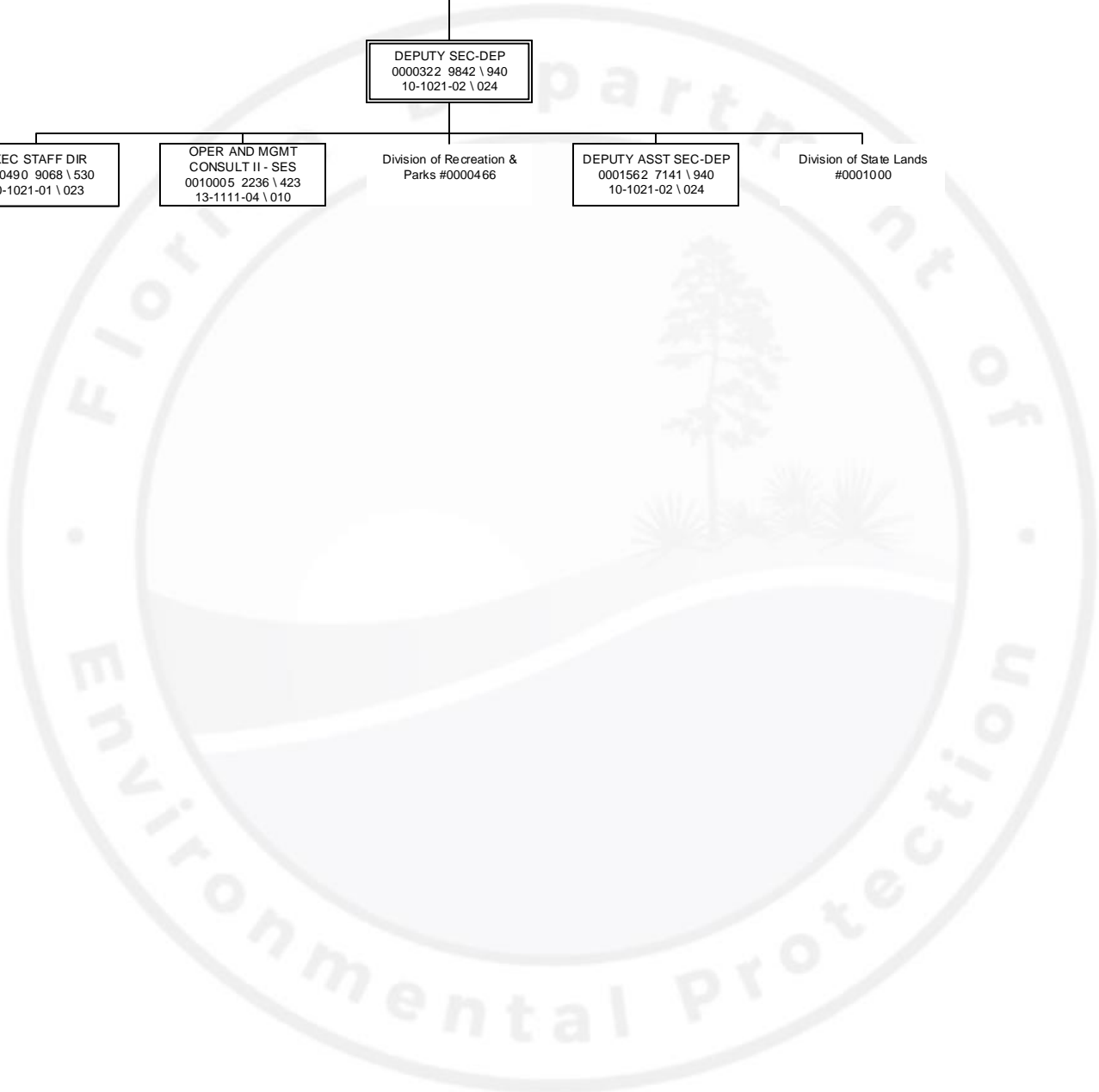
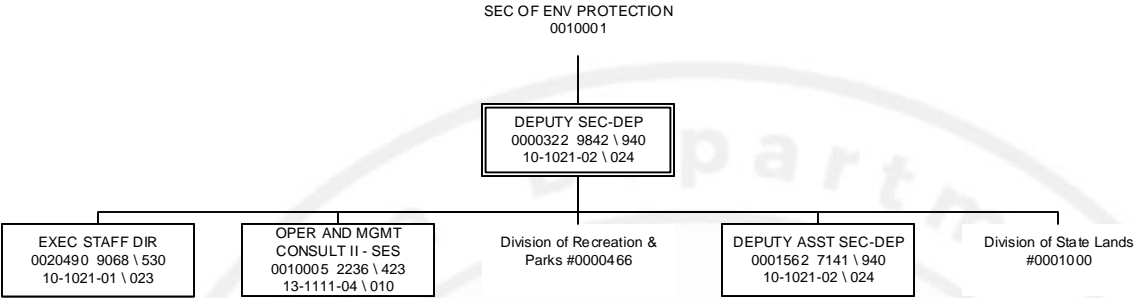


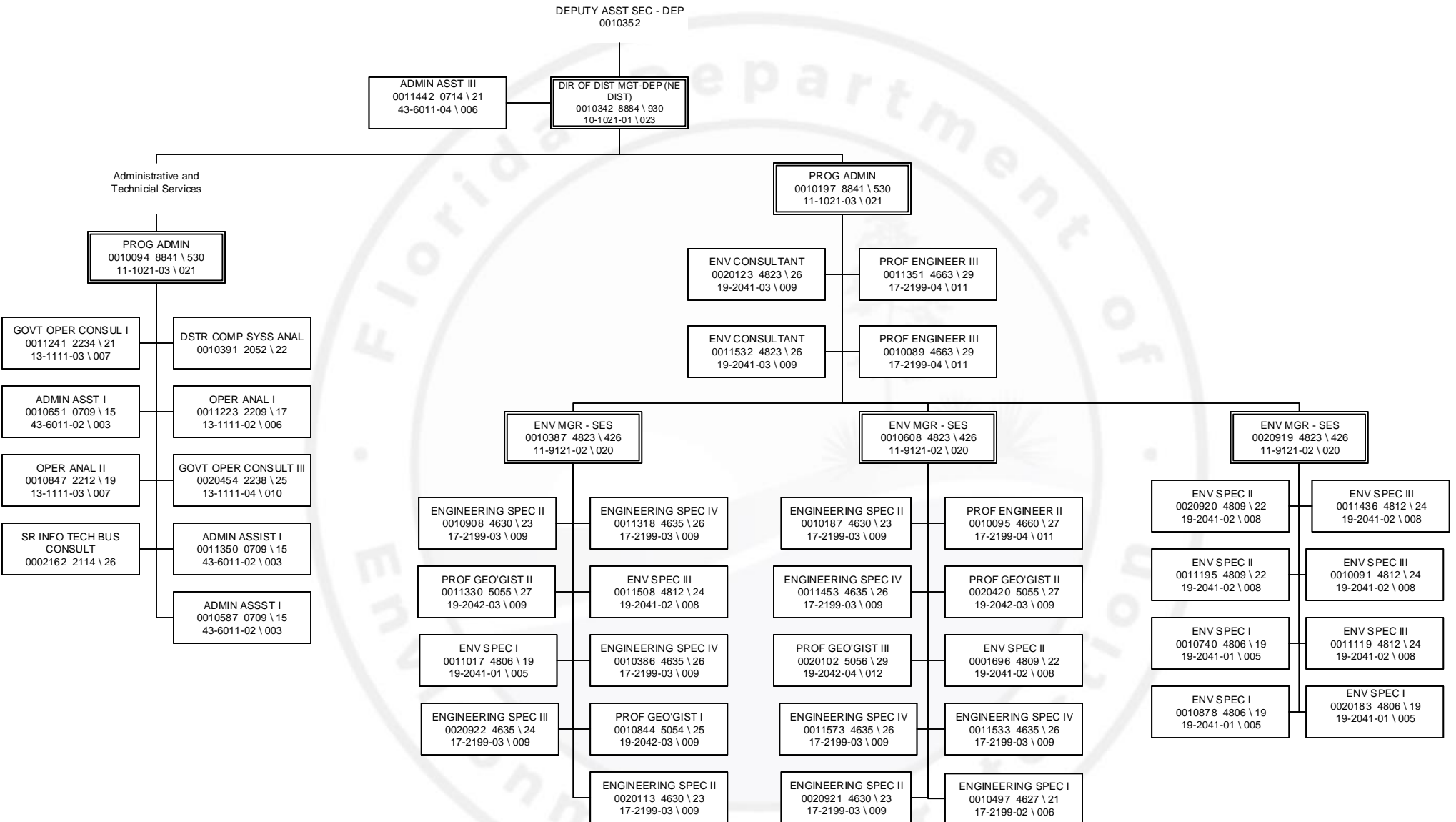




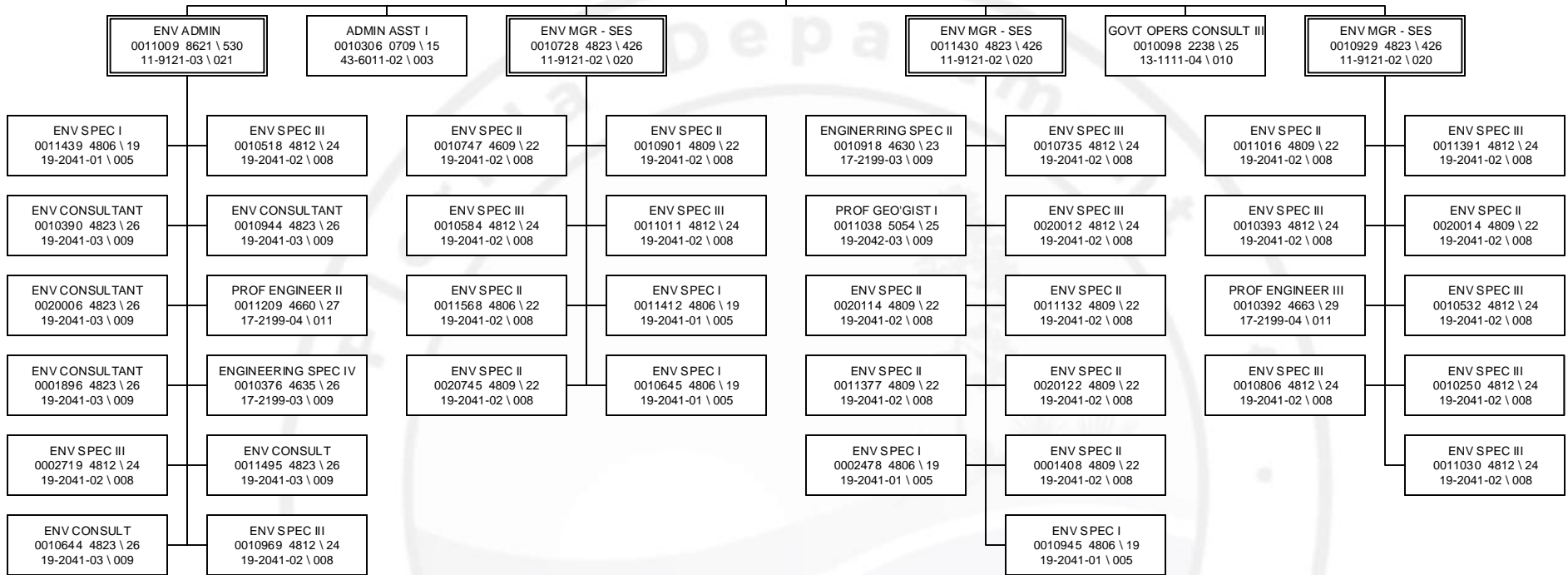


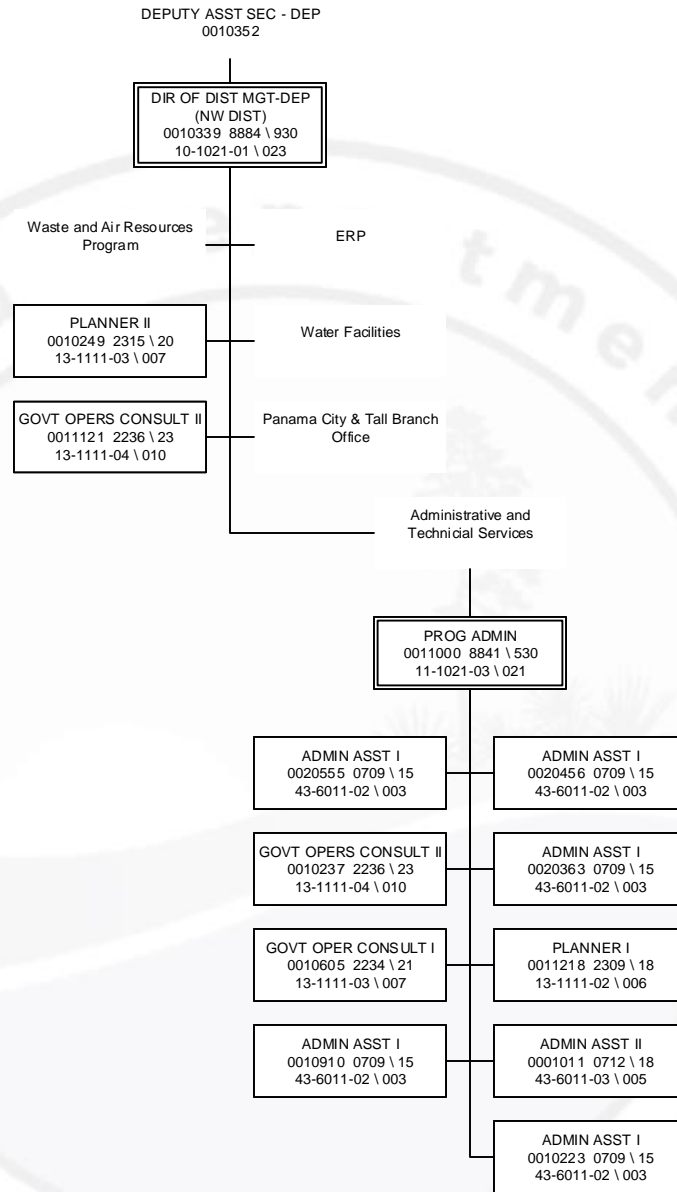


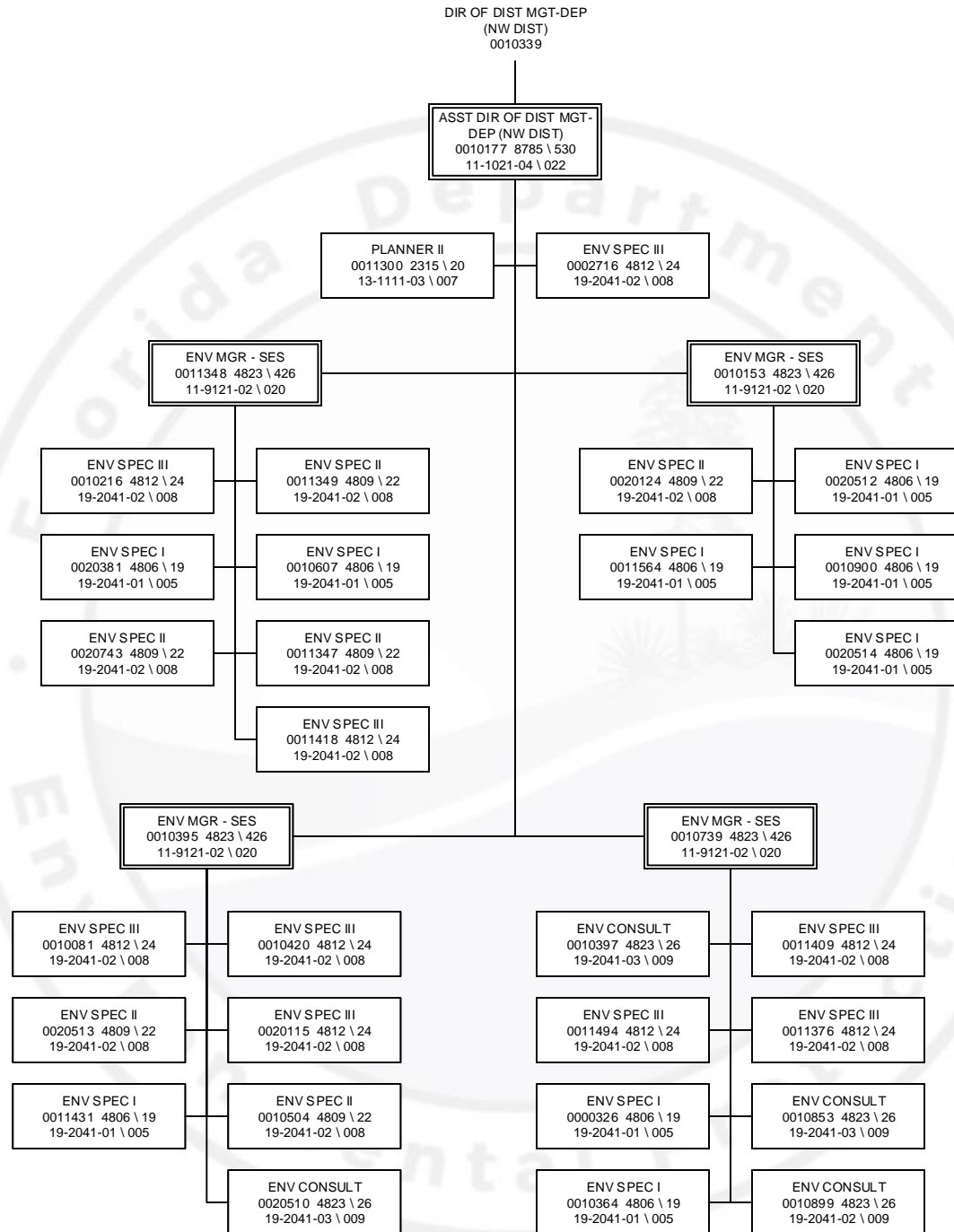


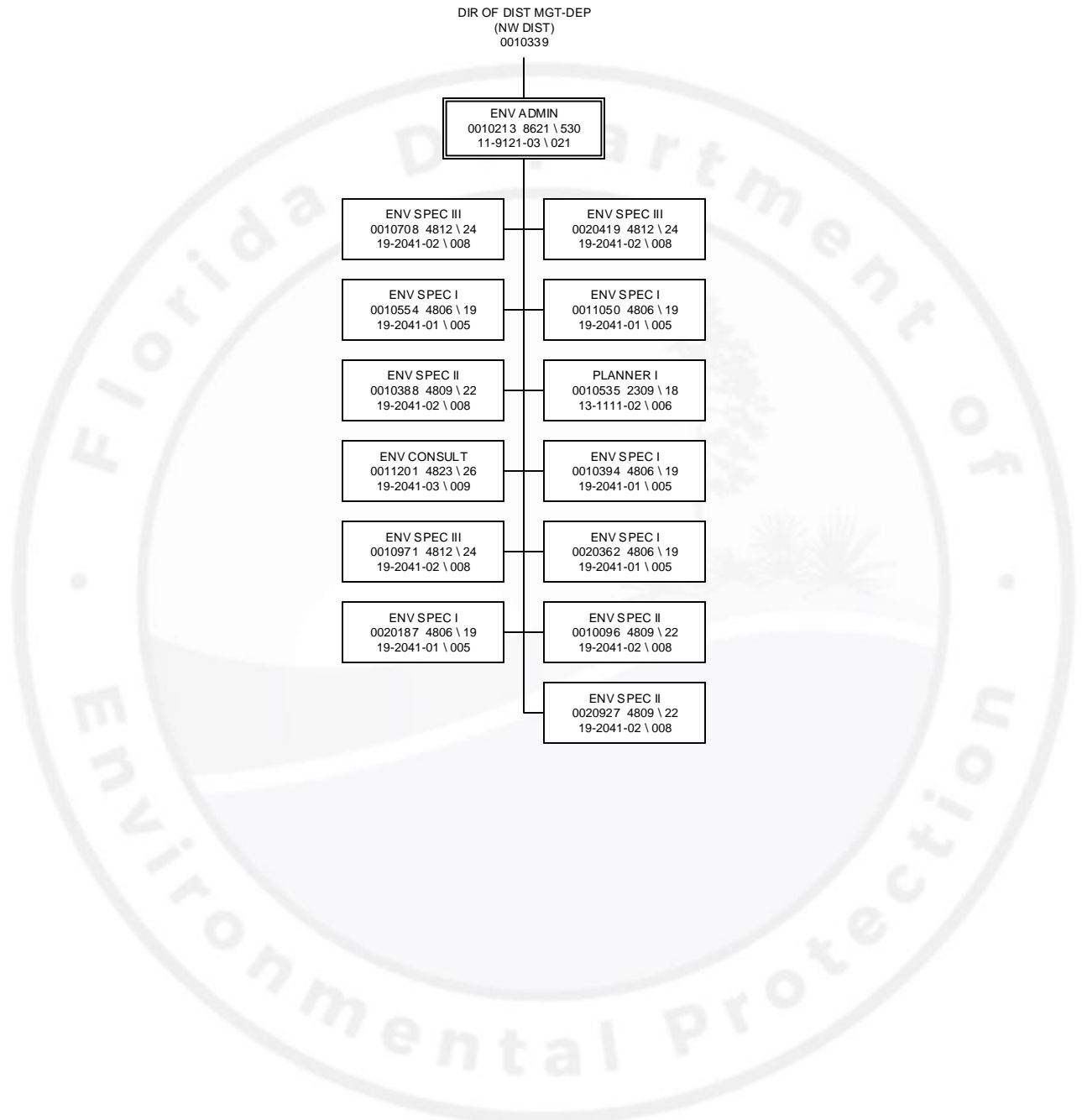


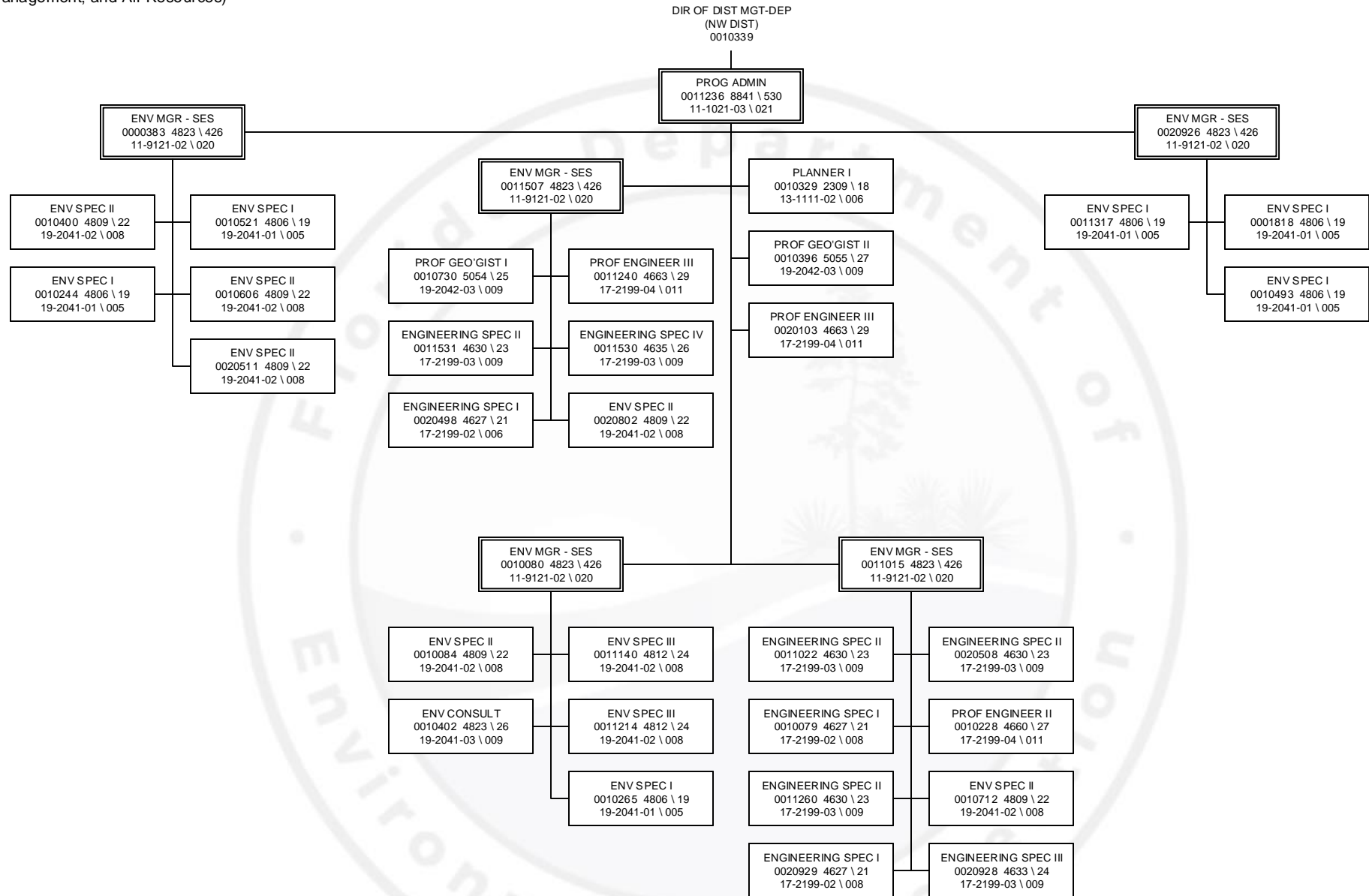
ASST. DIR OF DIST MGT -
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 11-1021-04 \ 022

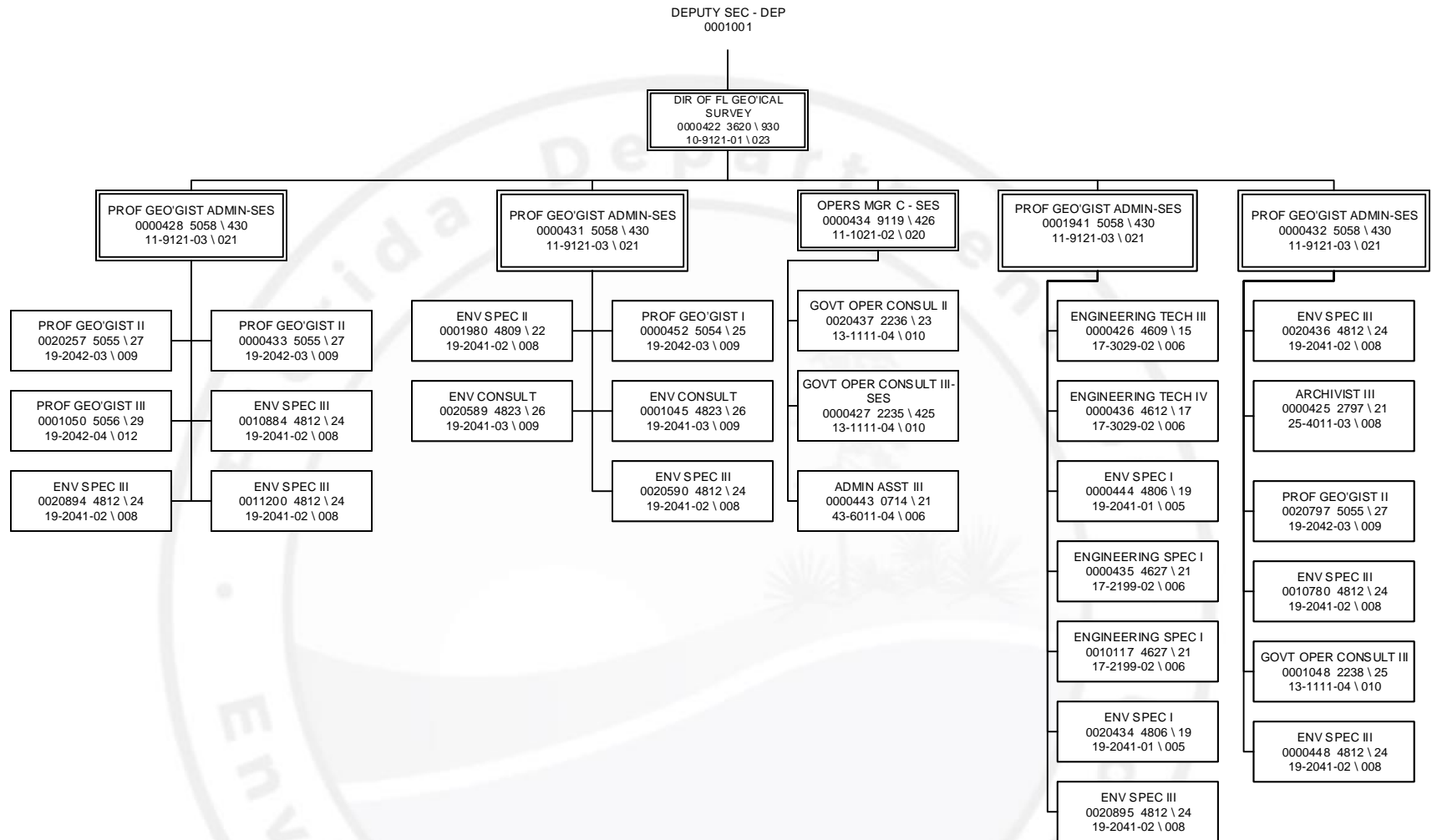


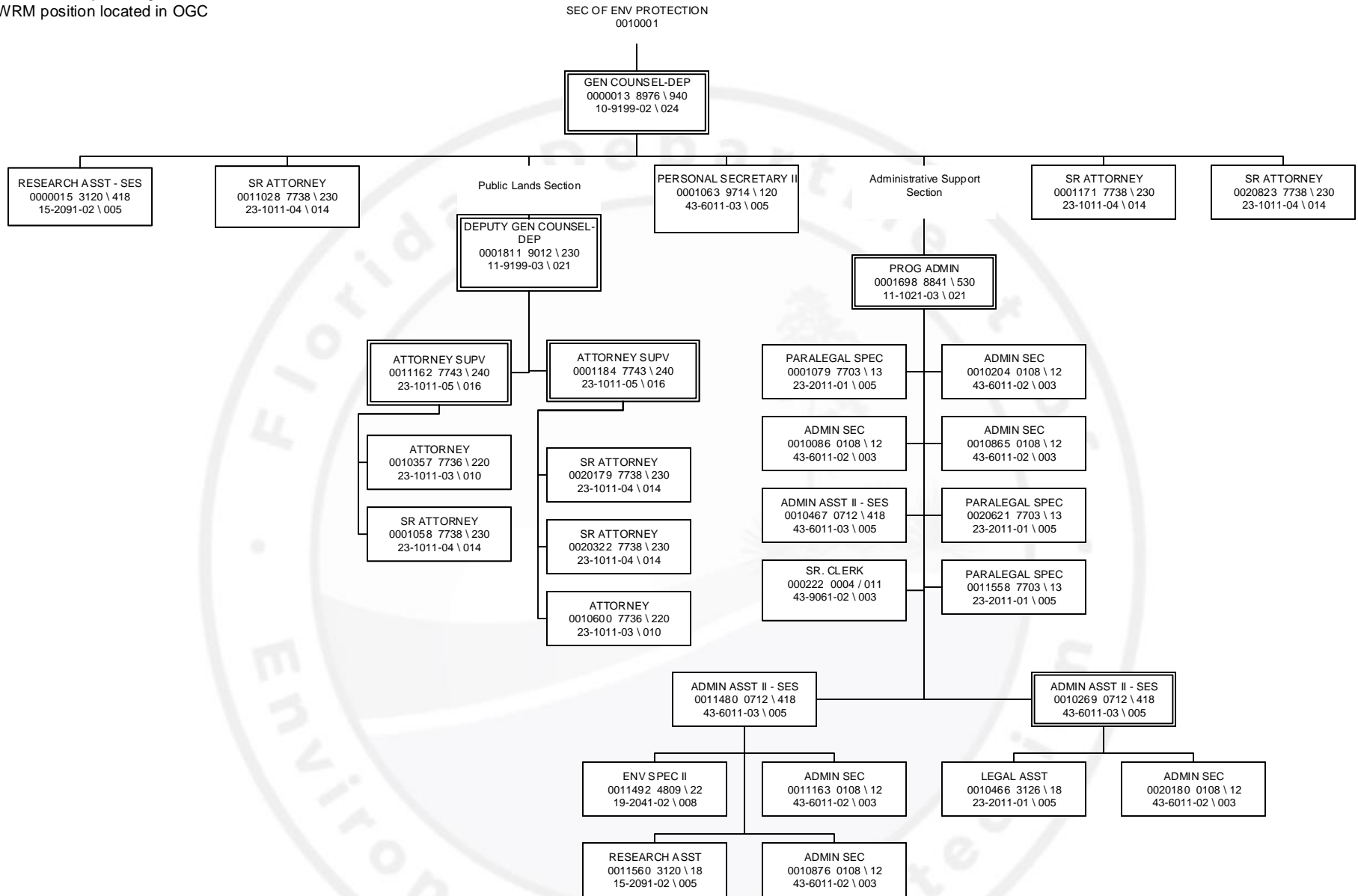


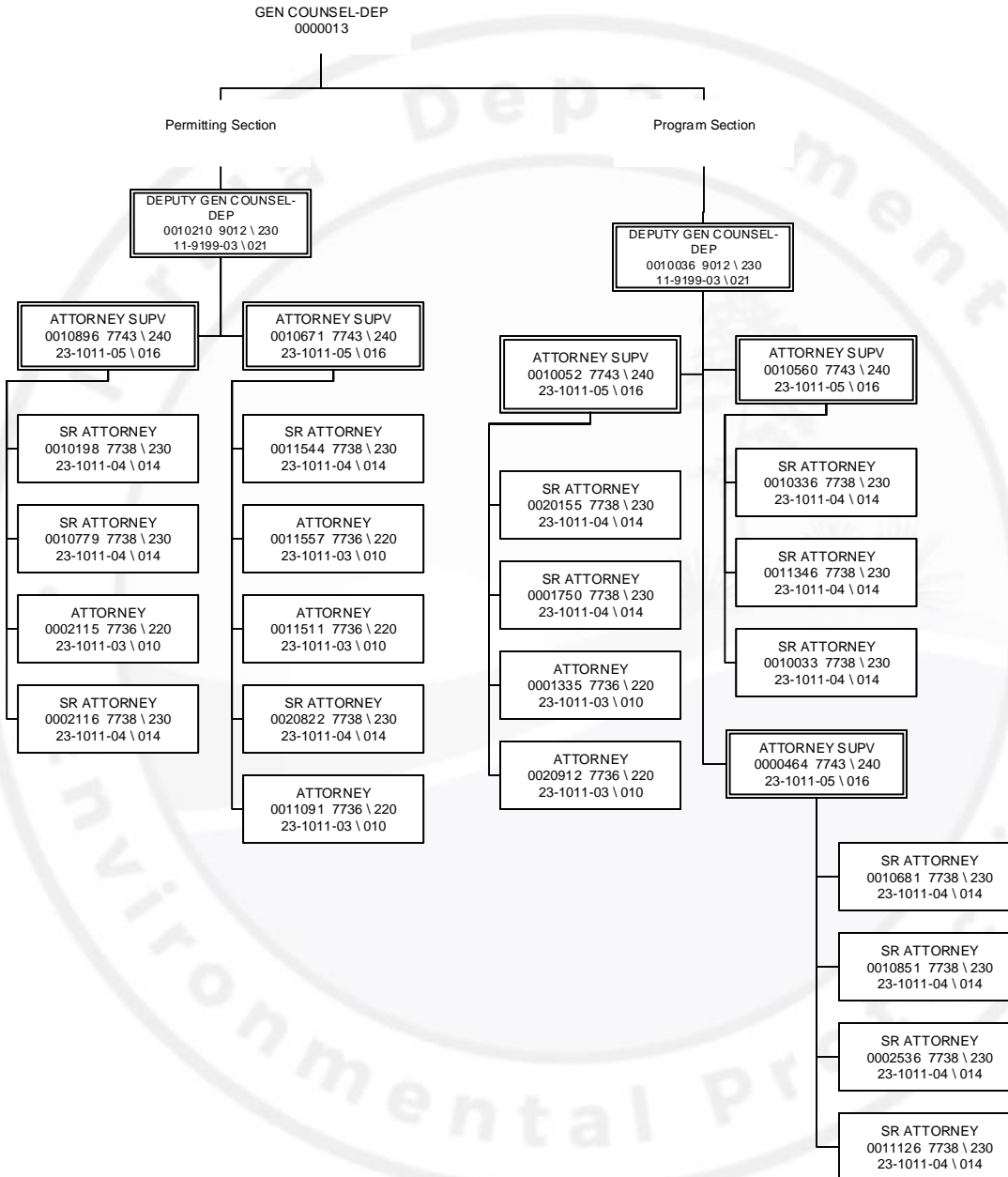




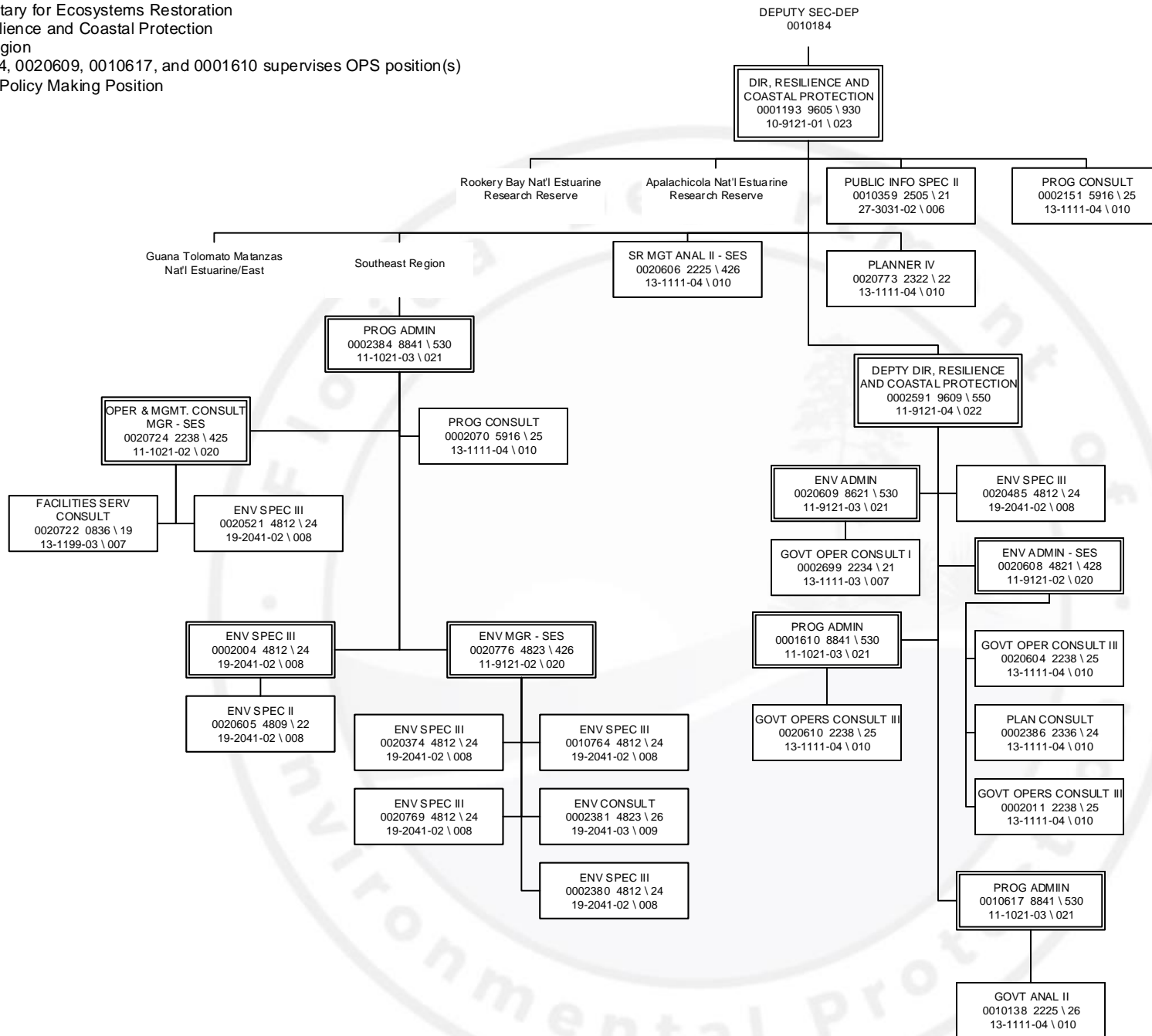






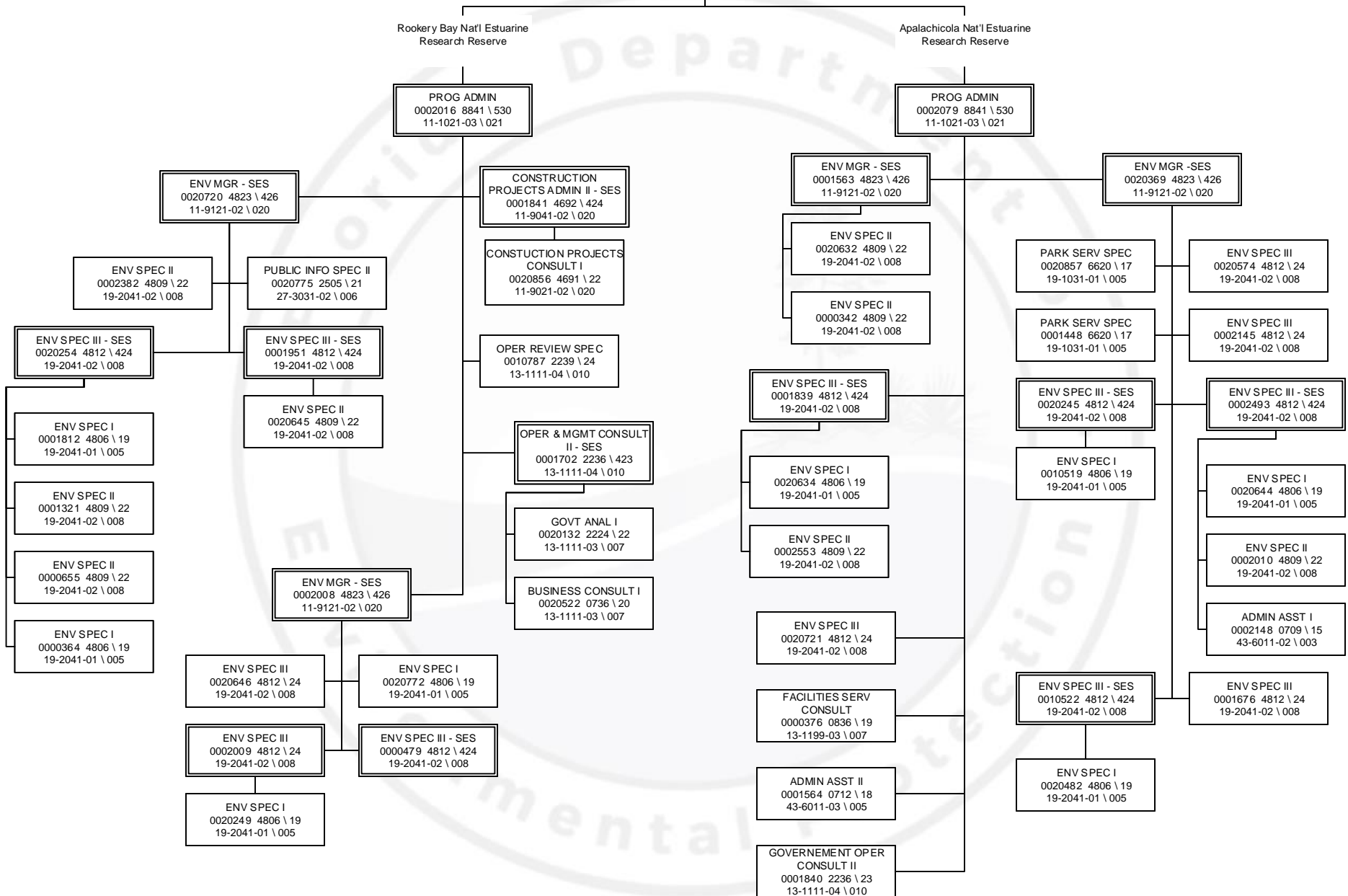


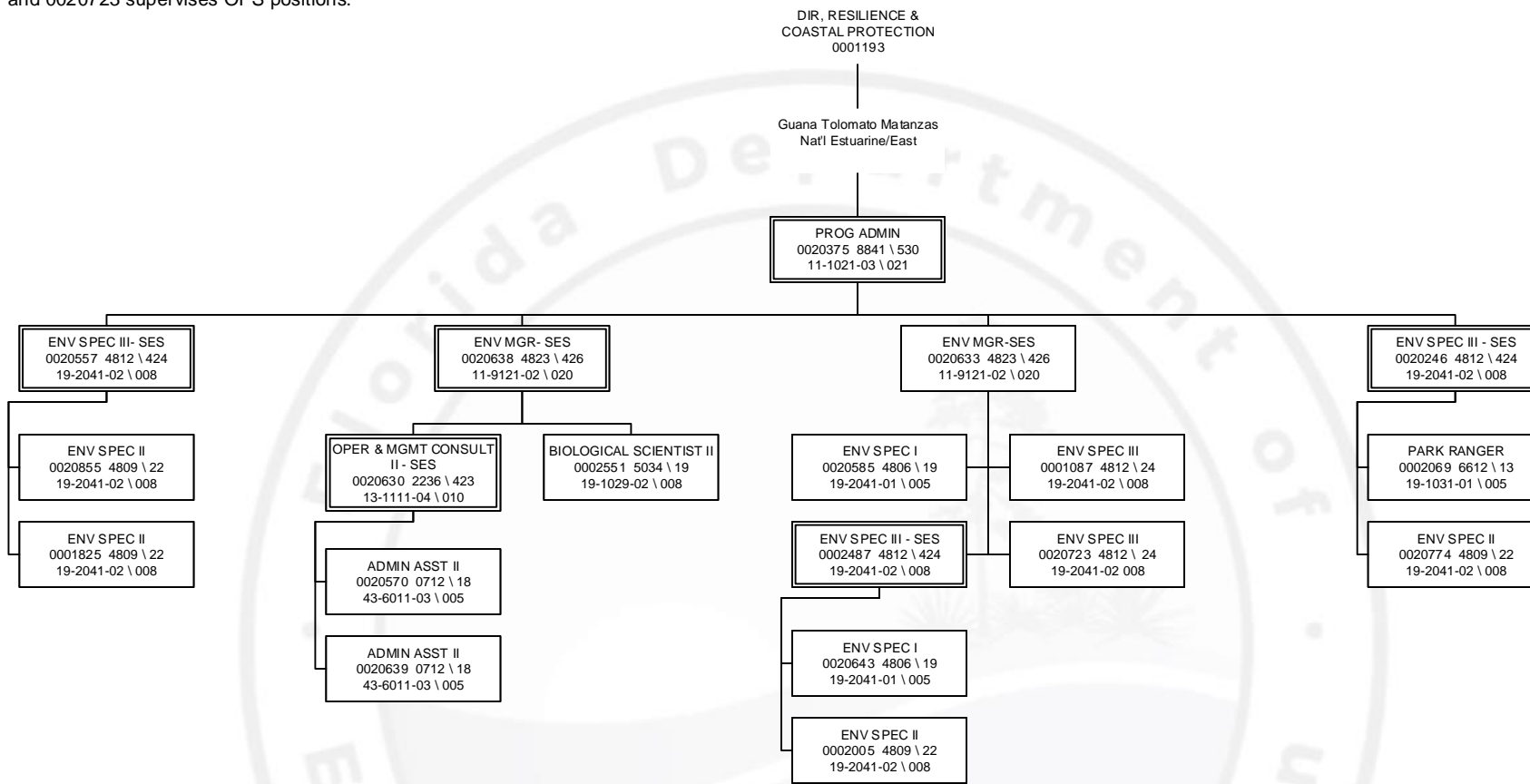
Pos# 0020724, 0020609, 0010617, and 0001610 supervises OPS position(s)
 0020606 is a Policy Making Position

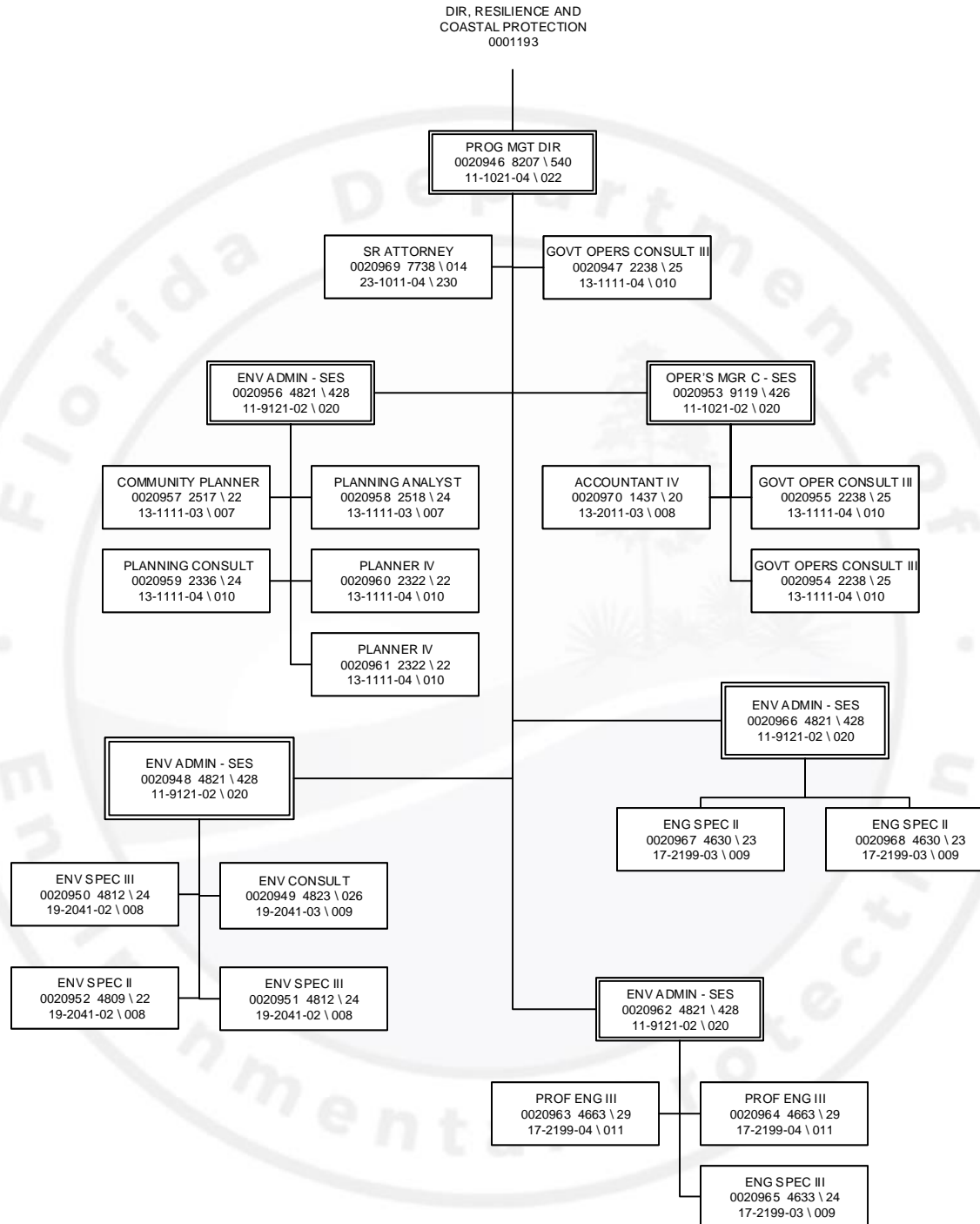


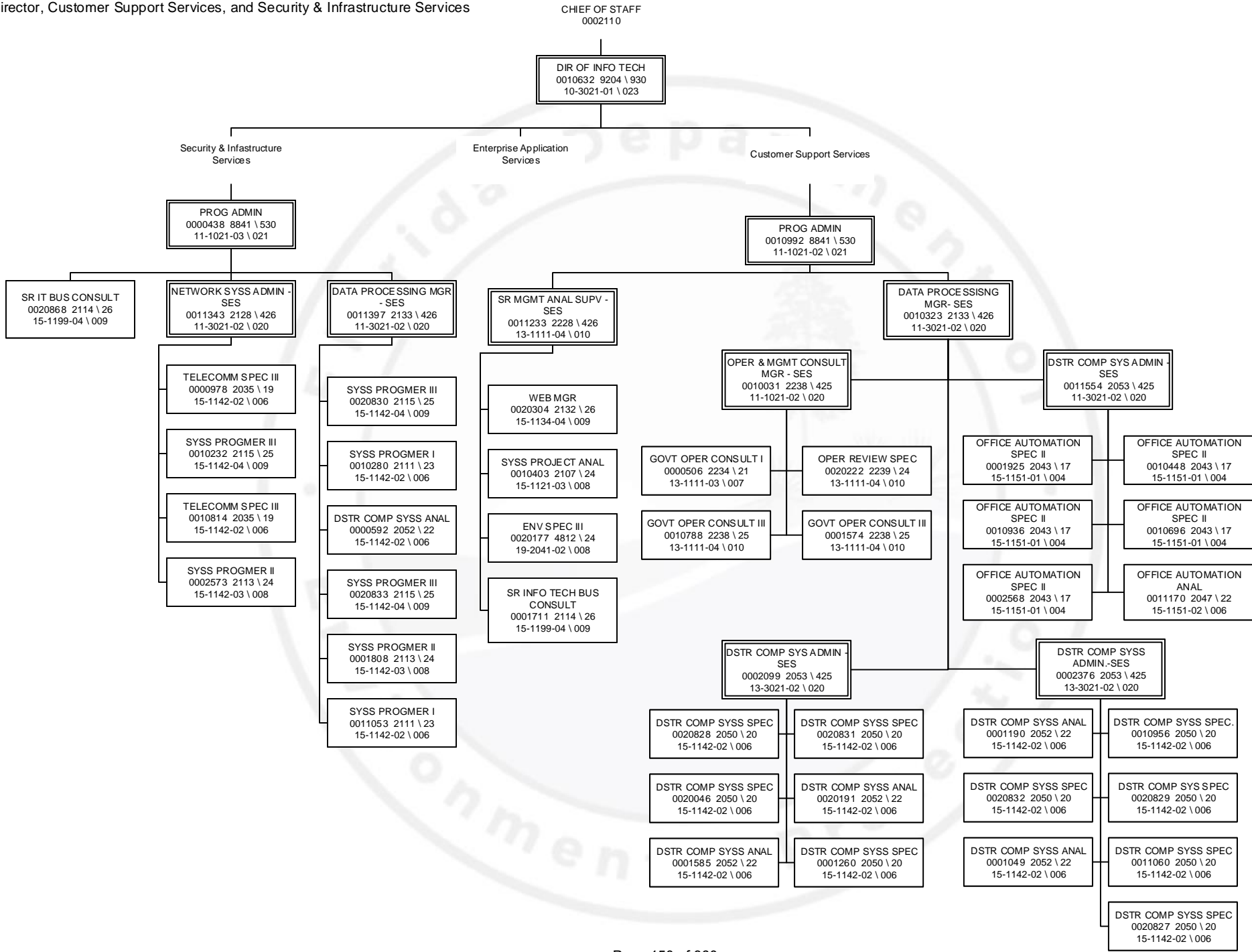
Pos# 0001951, 0002009, 0010522, 0001841, 0000479, 0020574 & 0020245
 supervises OPS positions

DIR, RESILIENCE &
 COASTAL PROTECTION
 0001193

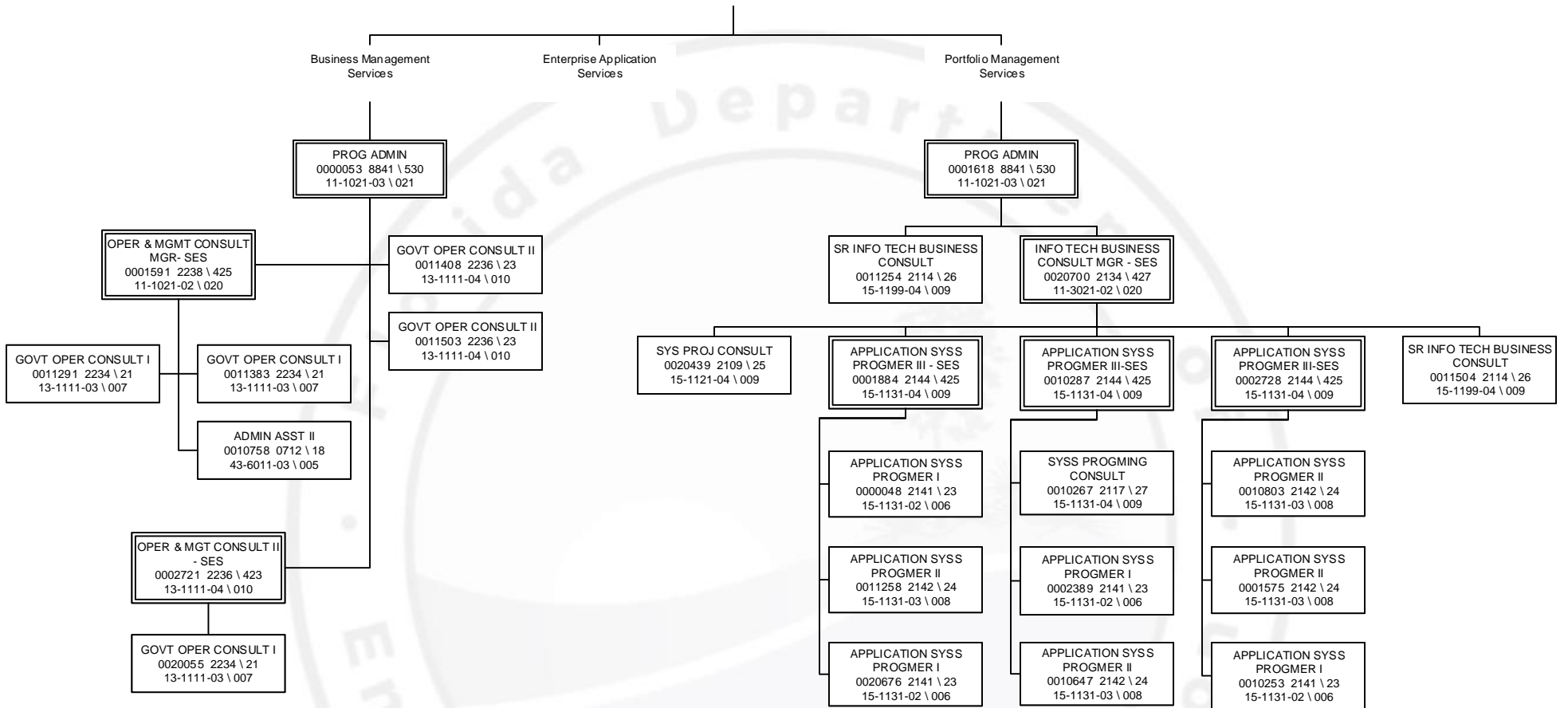


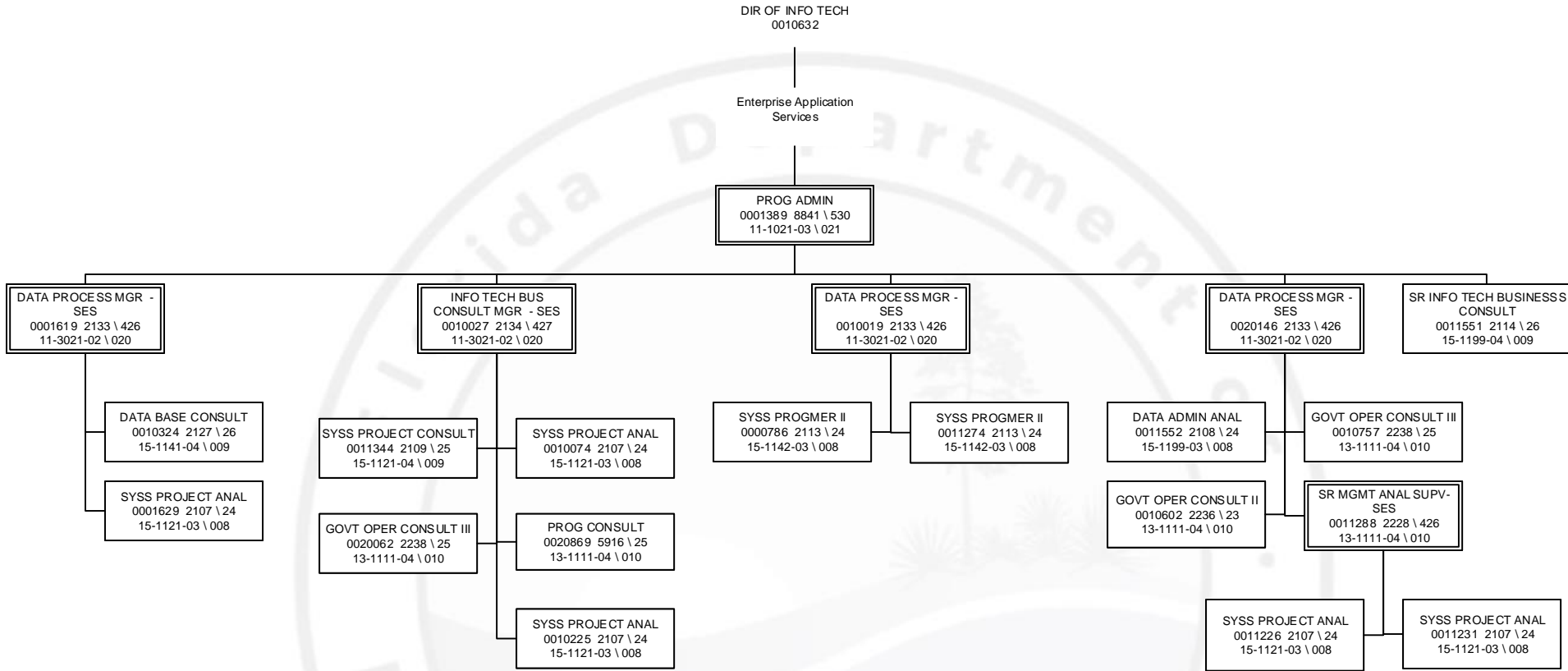


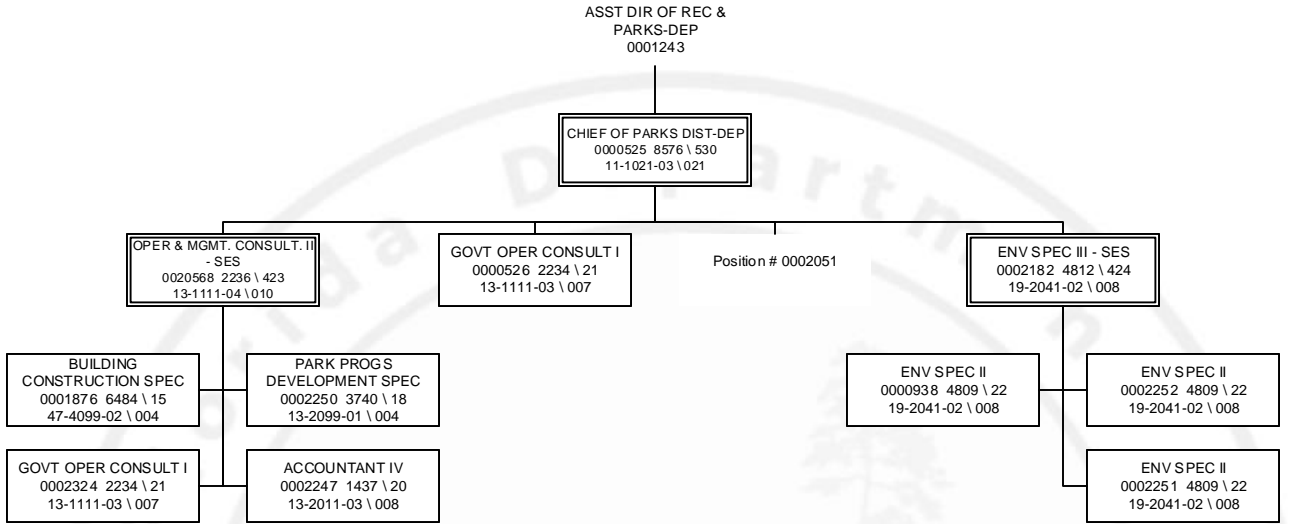


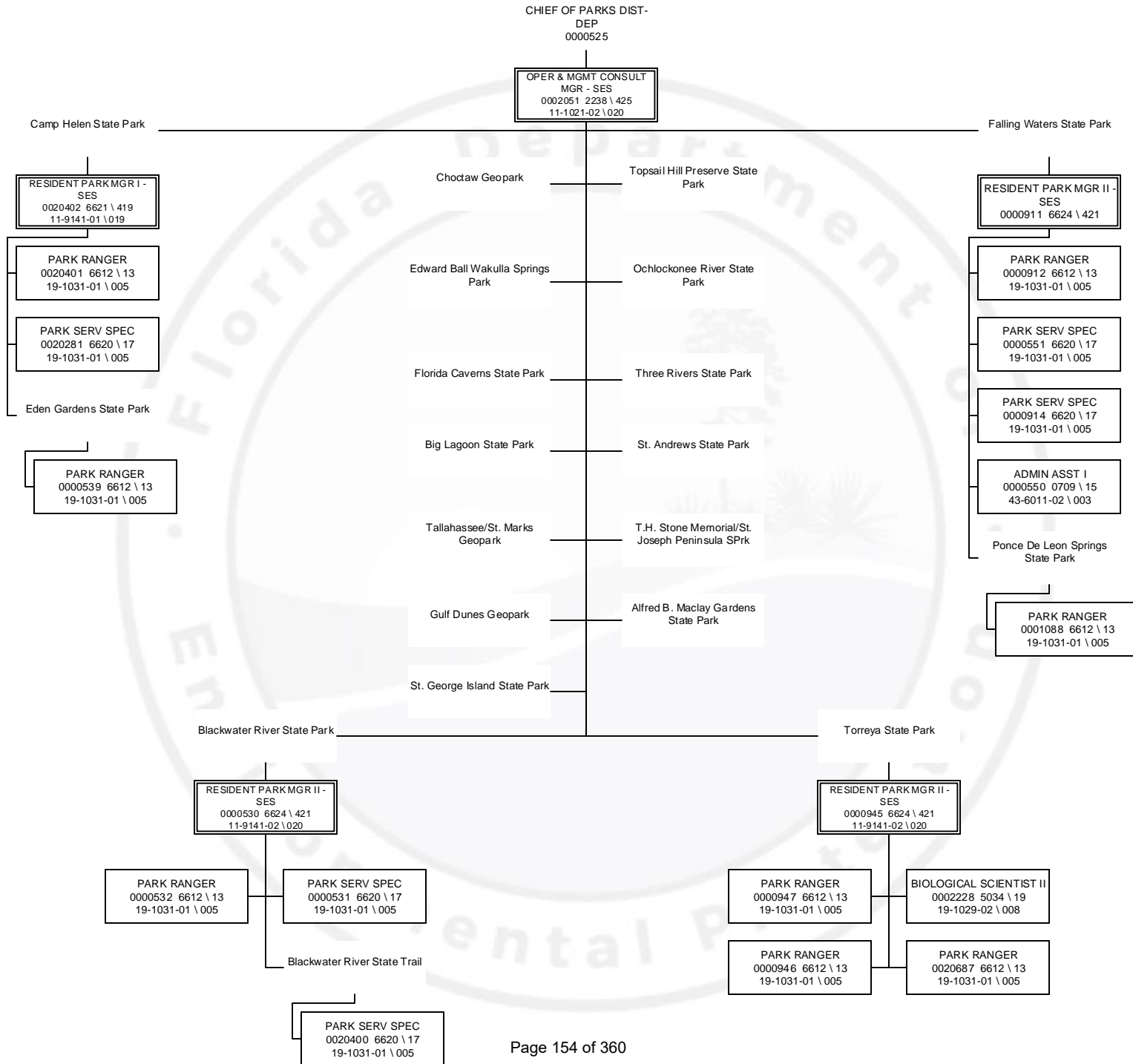


DIR OF INFO TECH
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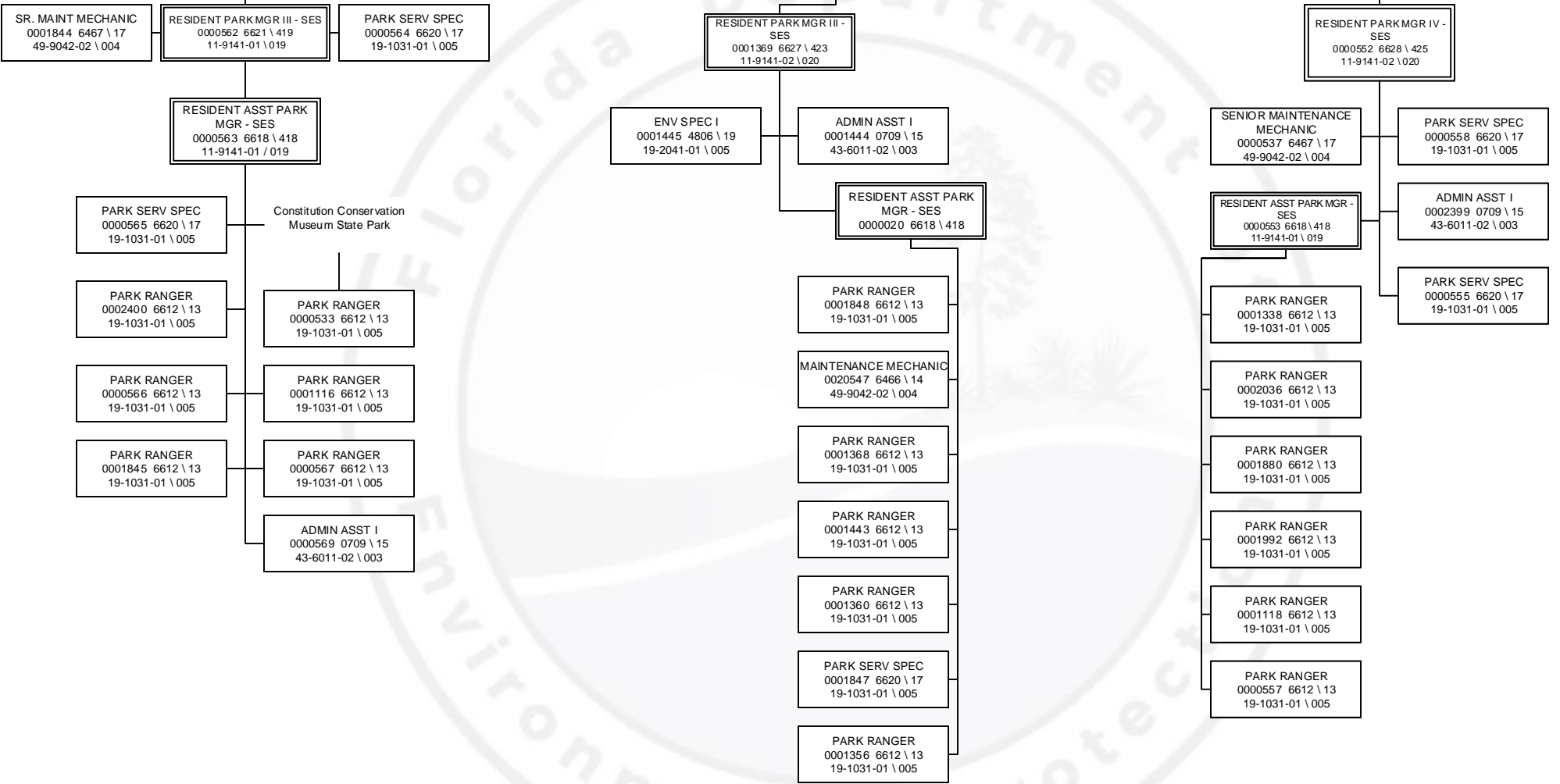


OPER & MGMT CONSULT
 MGR - SES
 0002051

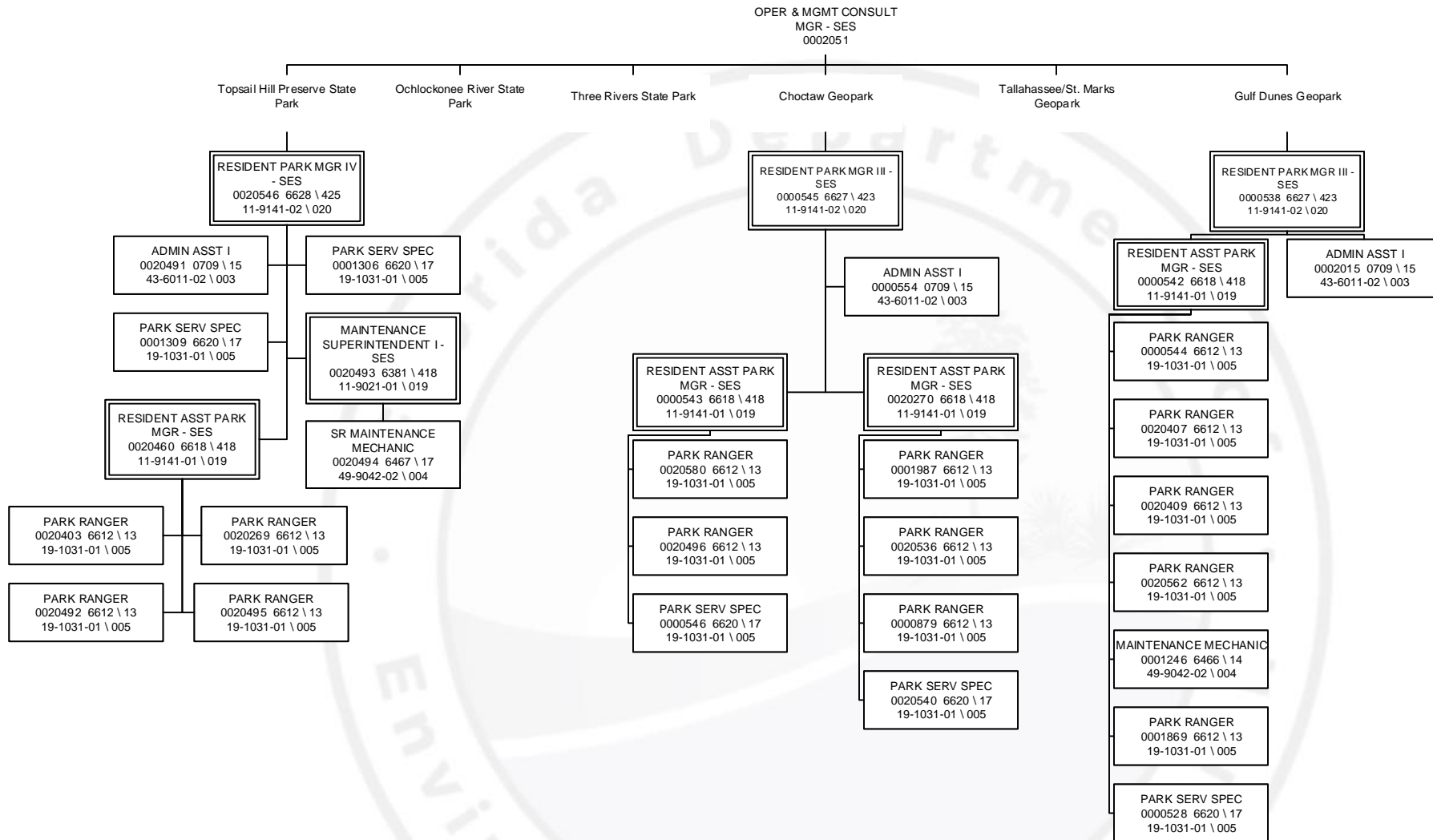
T.H. Stone Memorial/St.
 Joseph Peninsula SPrk

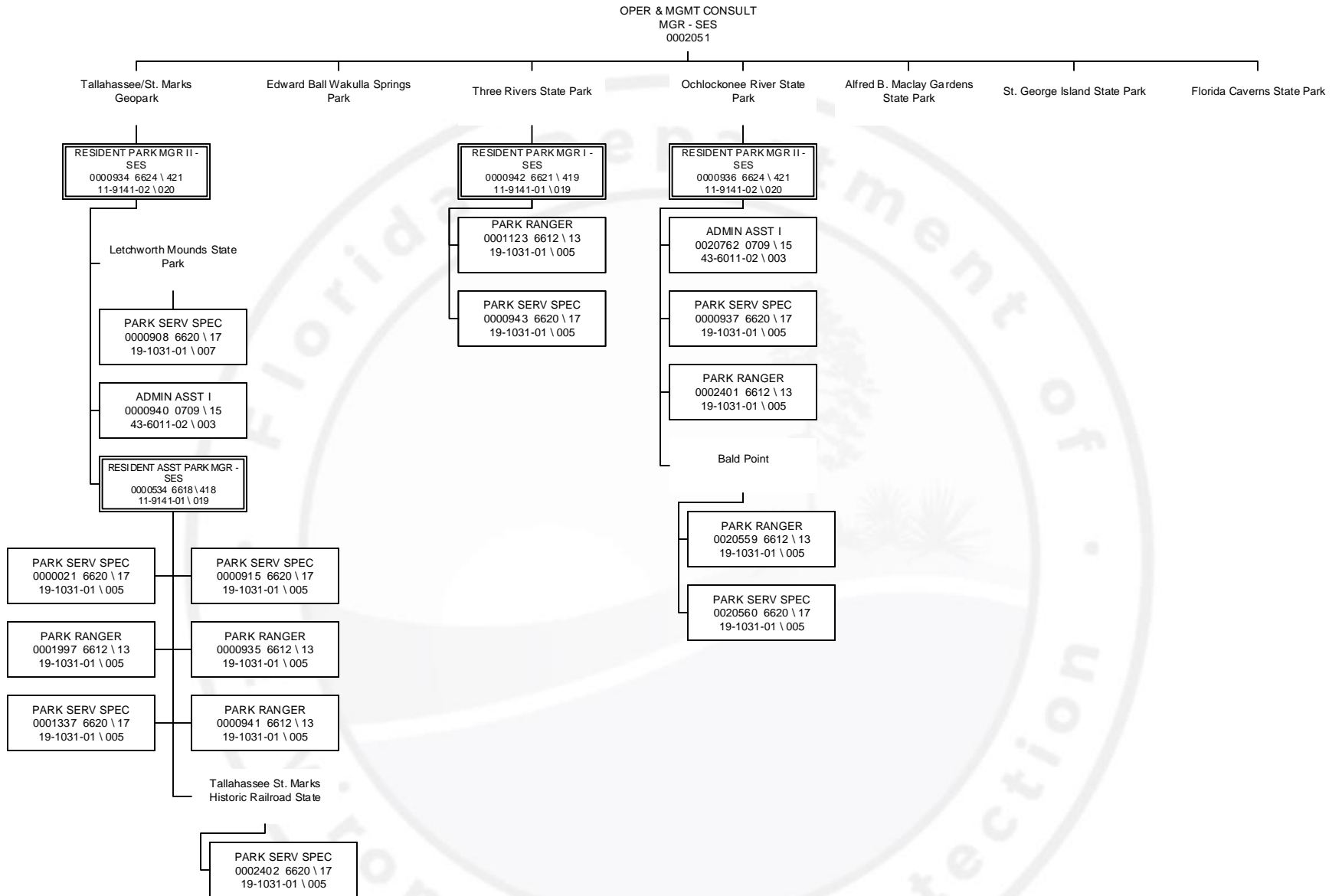
Big Lagoon State Park

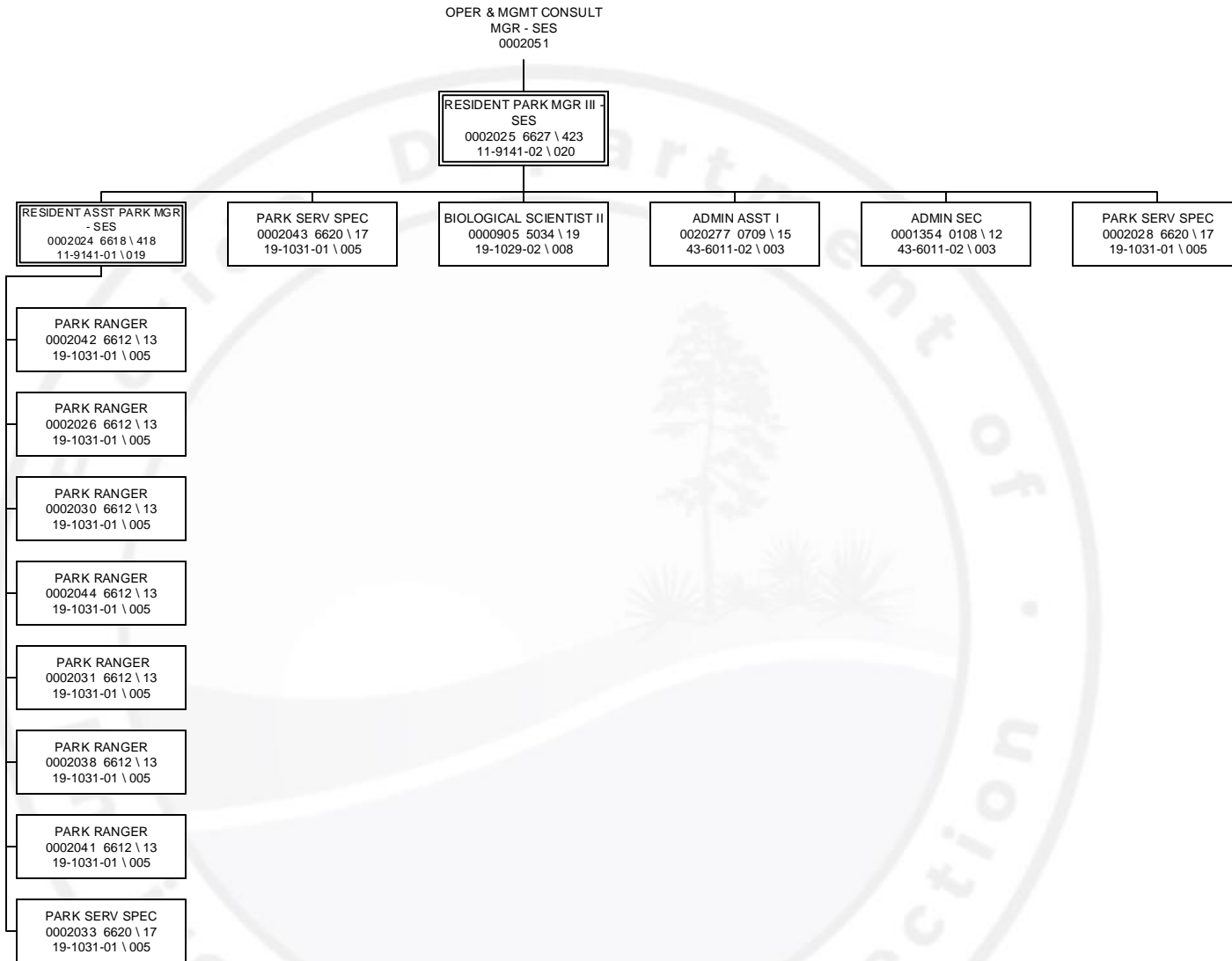
St. Andrews State Park



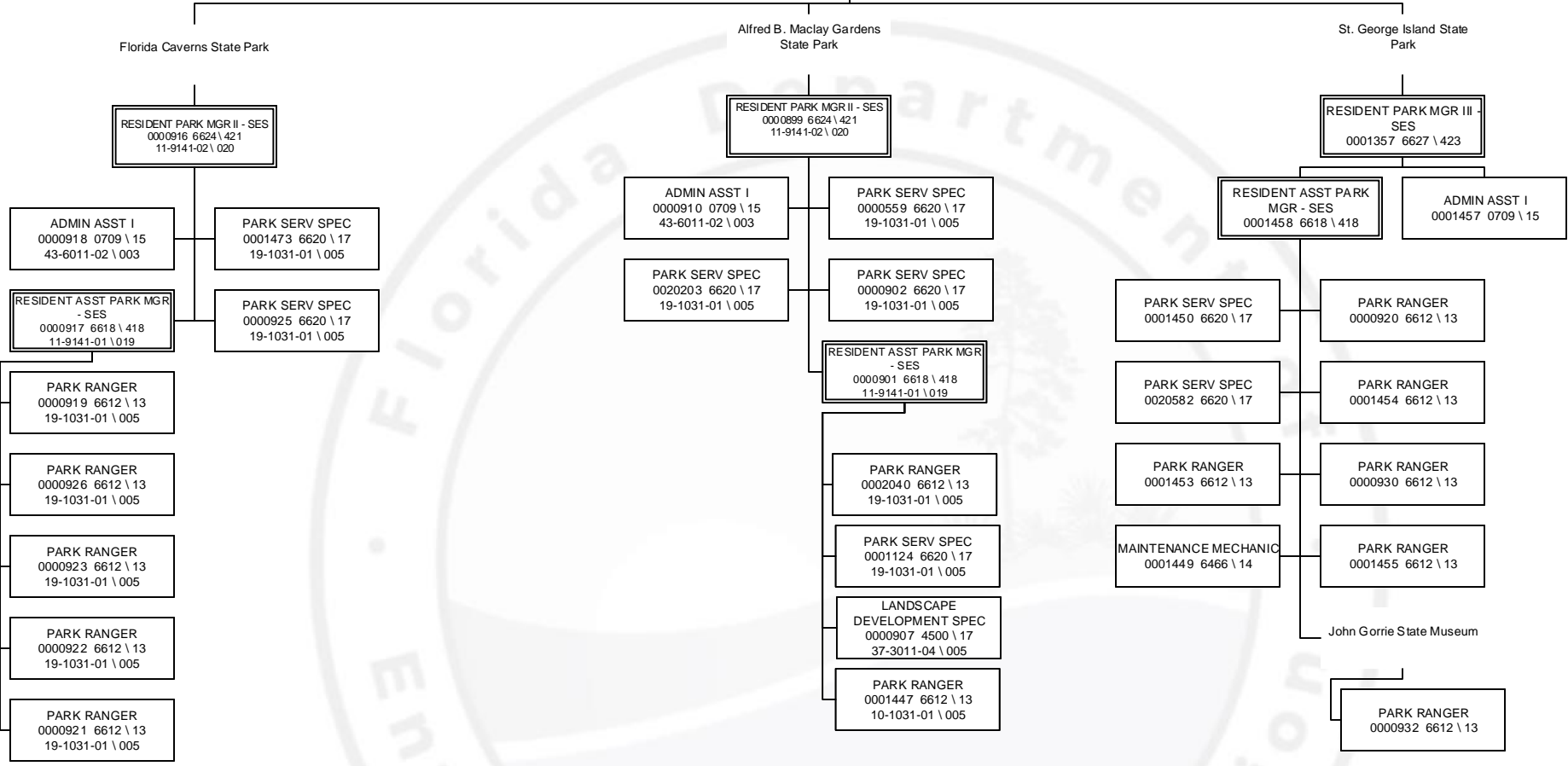
0020493 supervises OPS position(s)



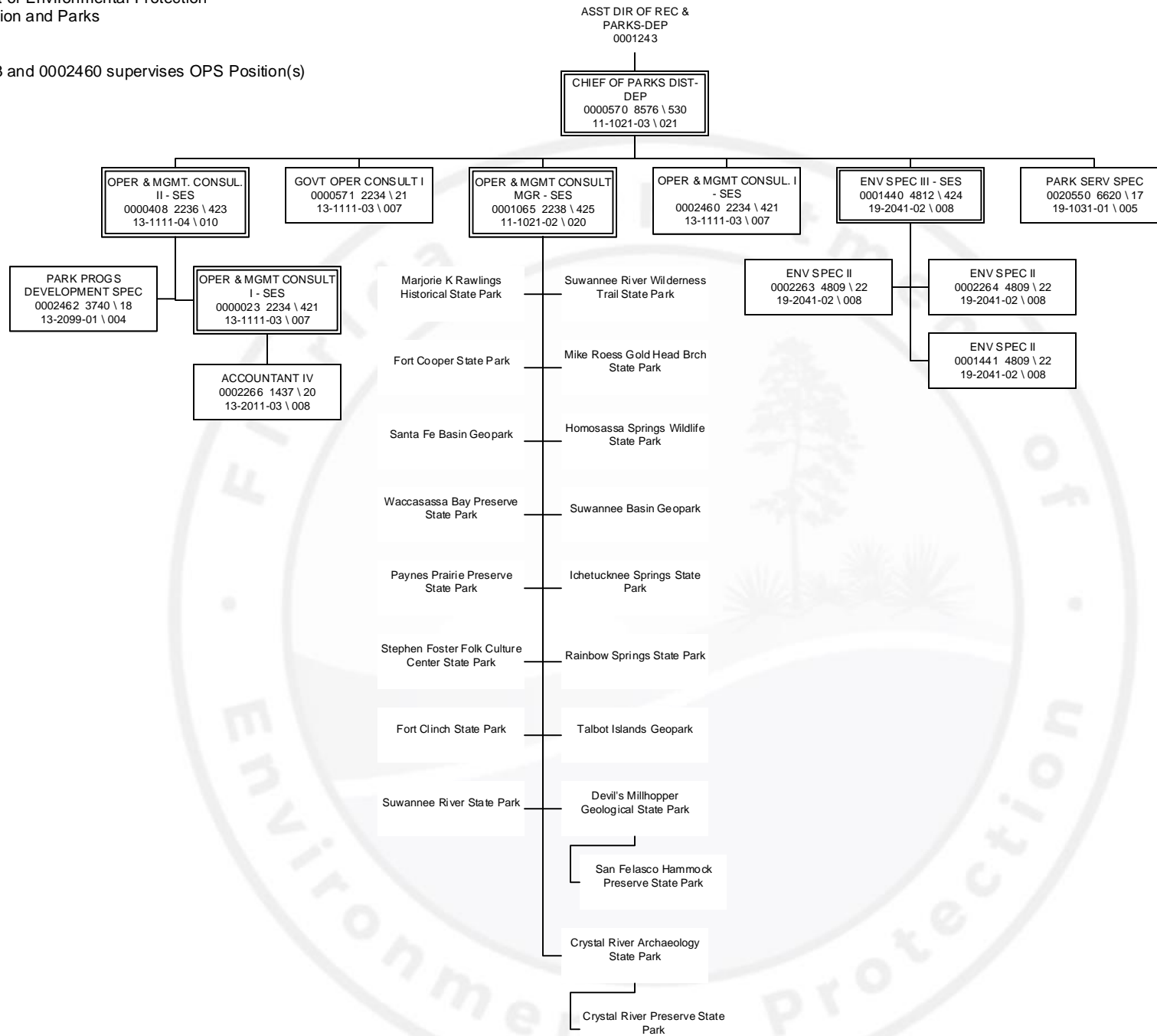




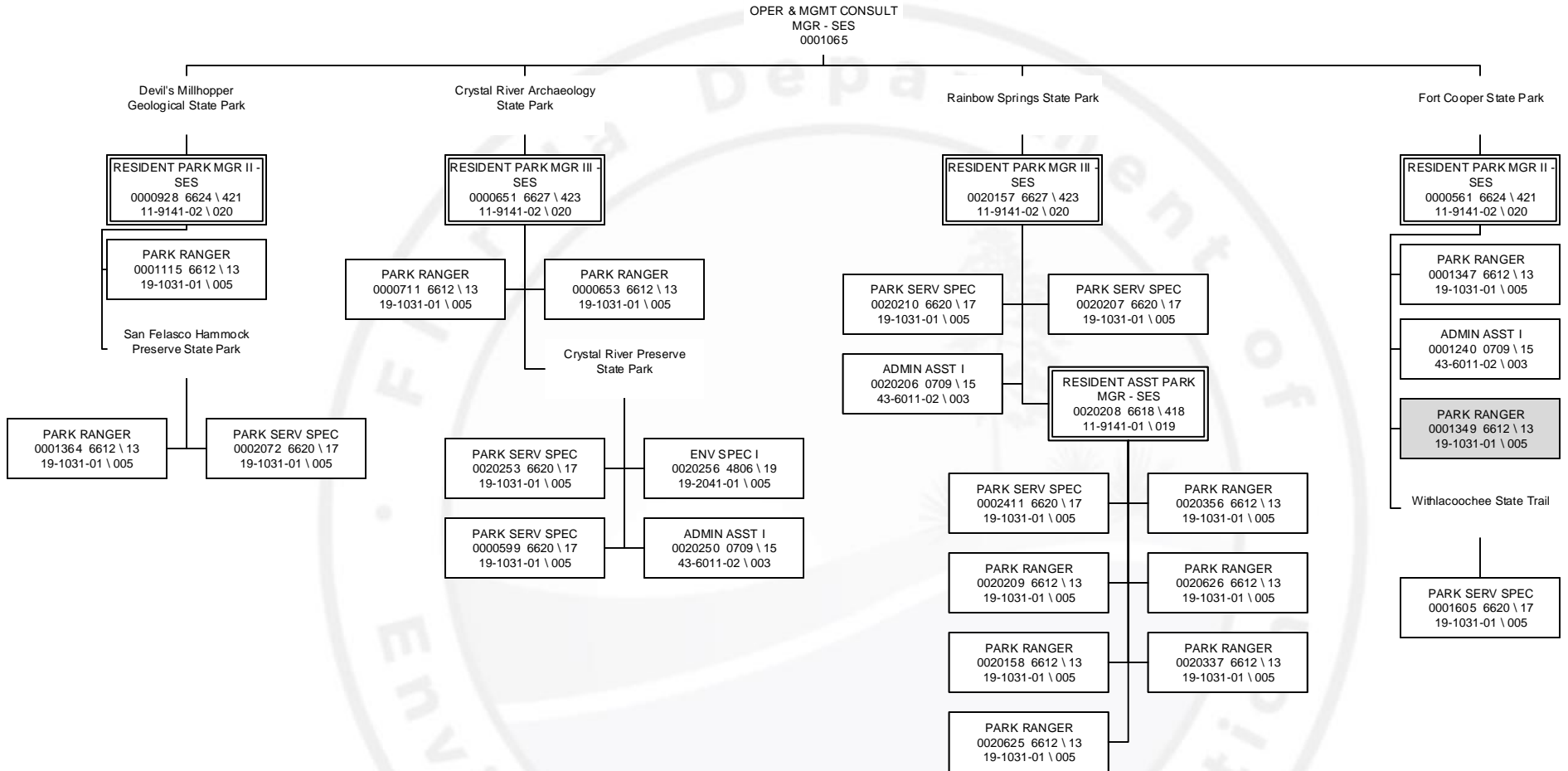
OPER & MGMT CONSULT
 MGR - SES
 0002051

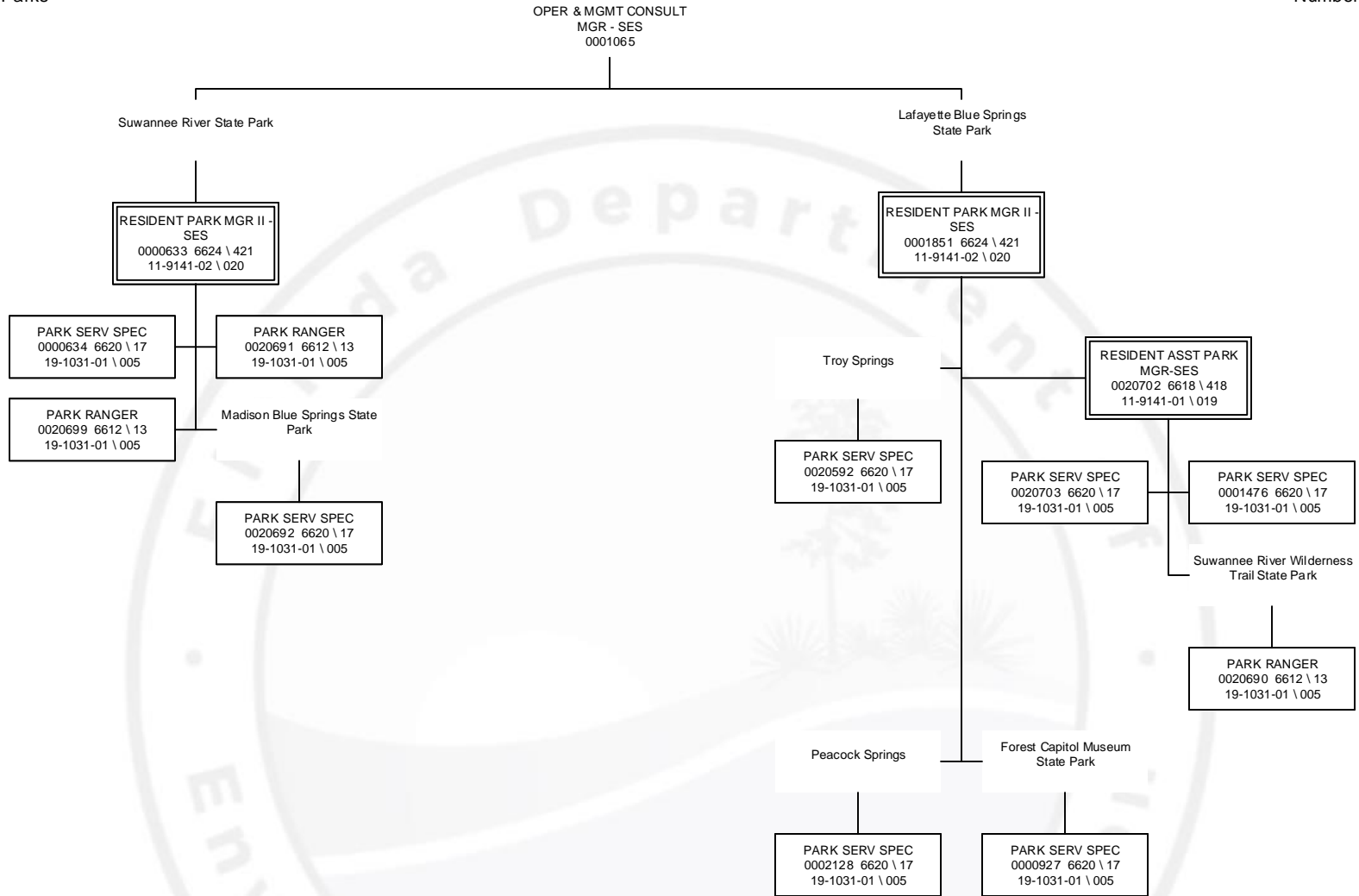


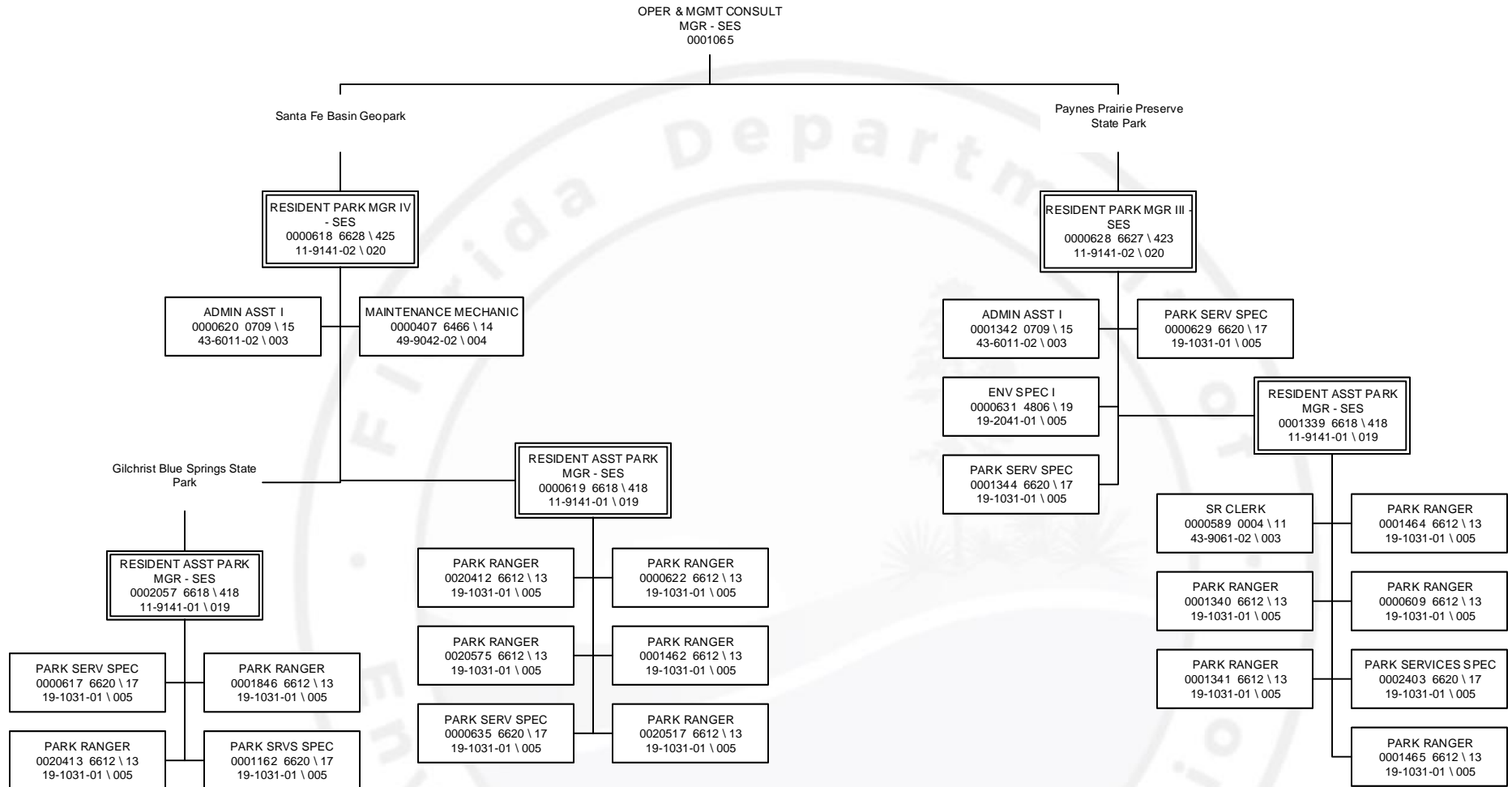
Position # 0000023 and 0002460 supervises OPS Position(s)



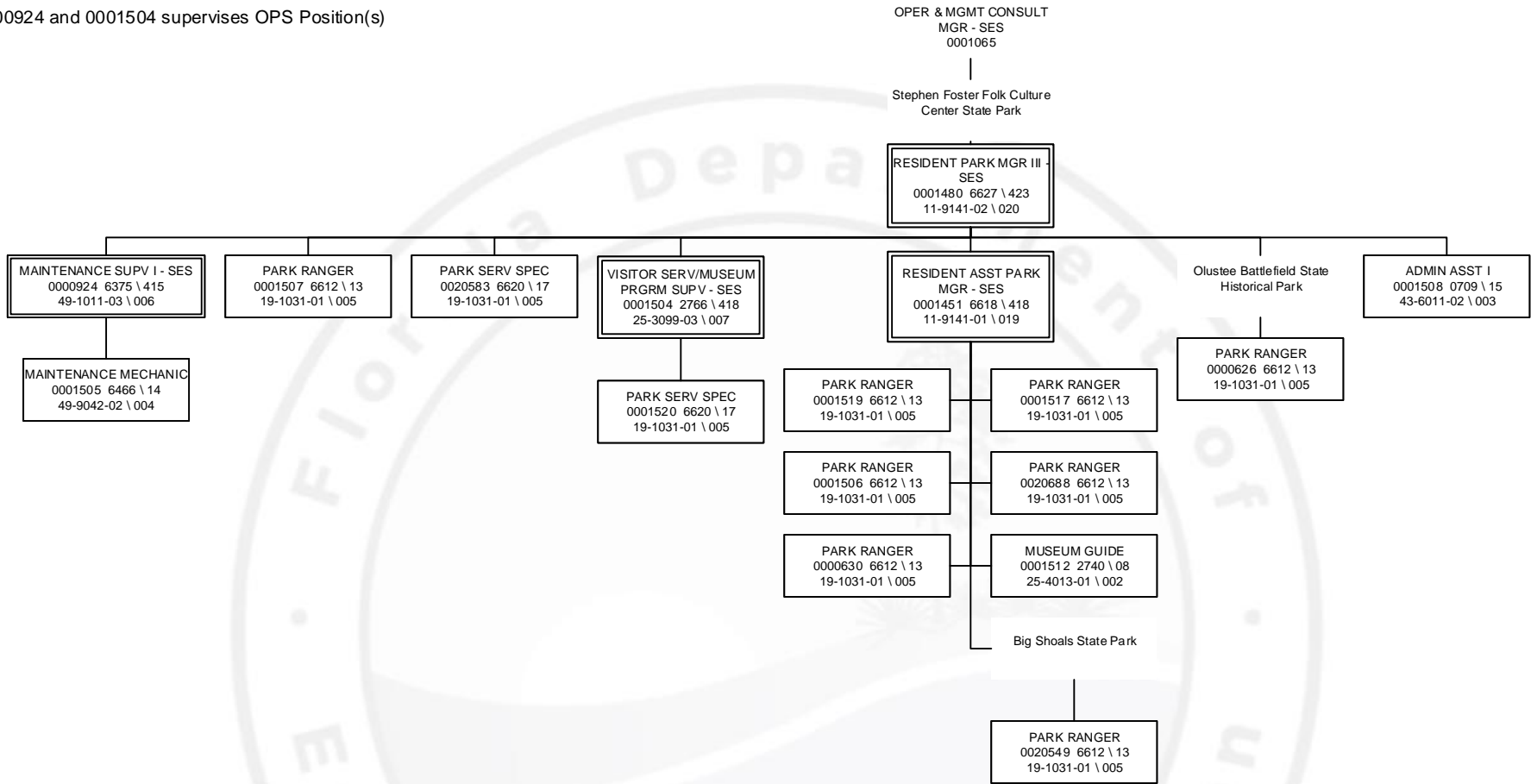
Position #0001349 = (.50) FTE



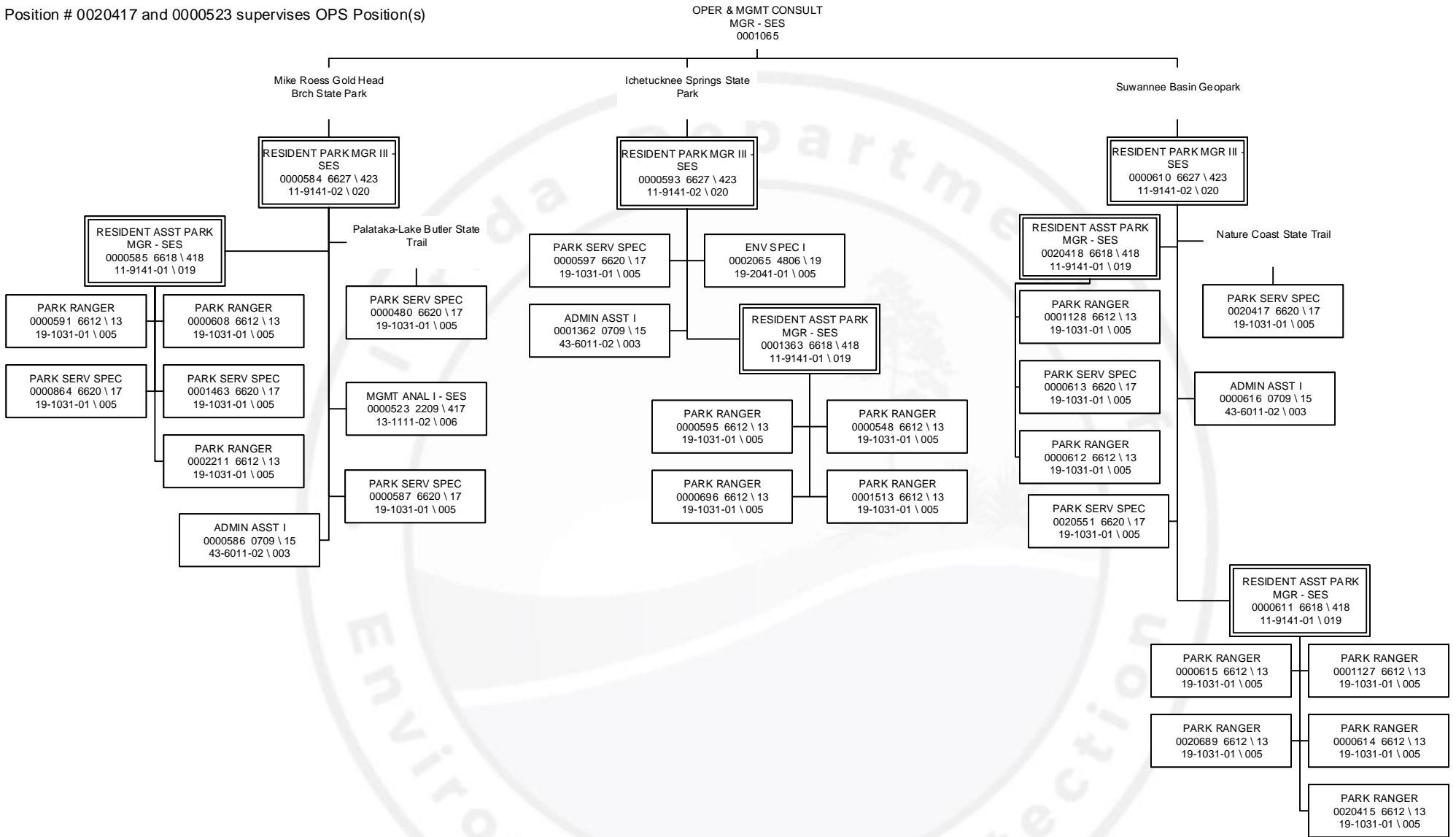




Position # 0000924 and 0001504 supervises OPS Position(s)

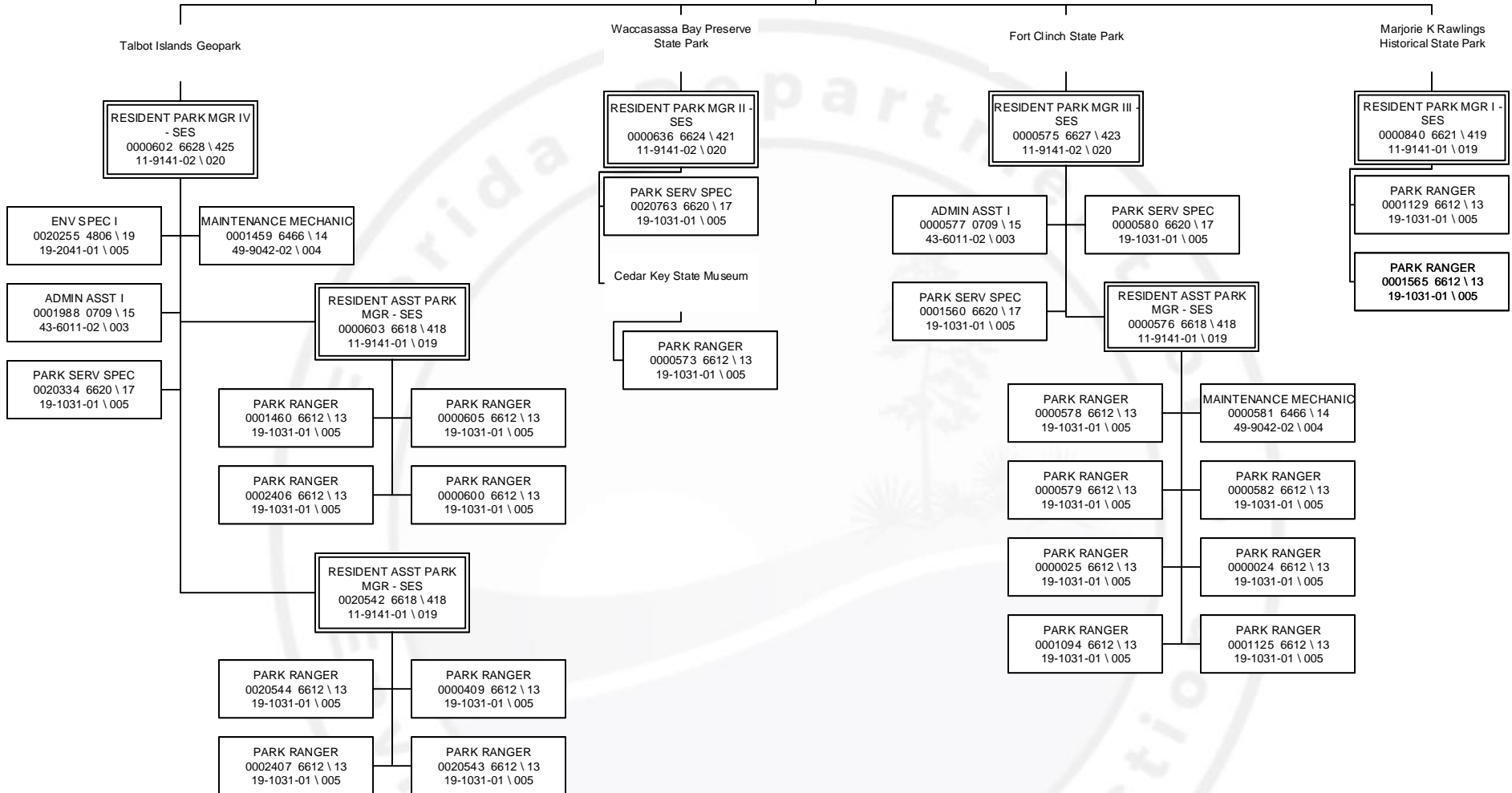


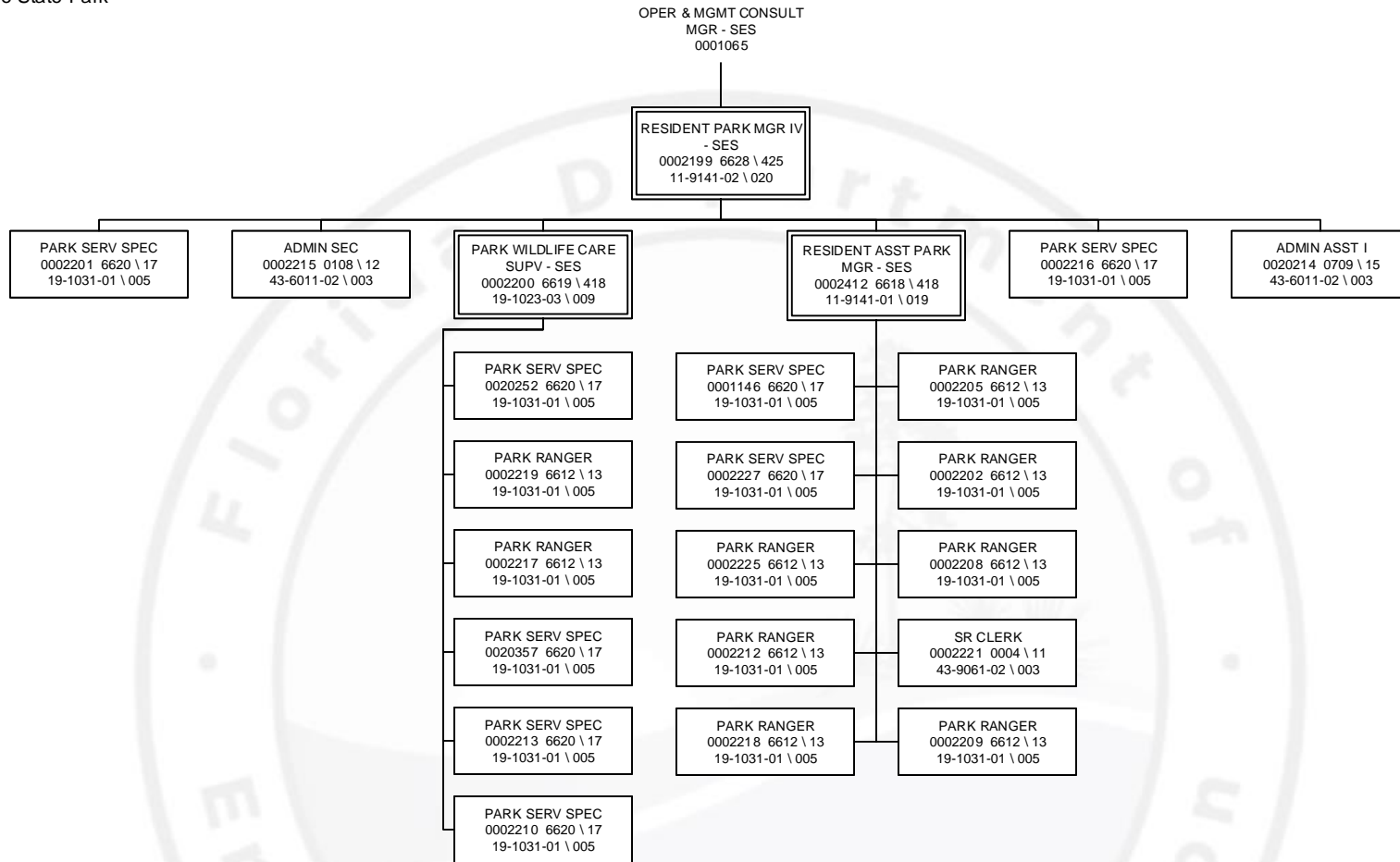
Position # 0020417 and 0000523 supervises OPS Position(s)

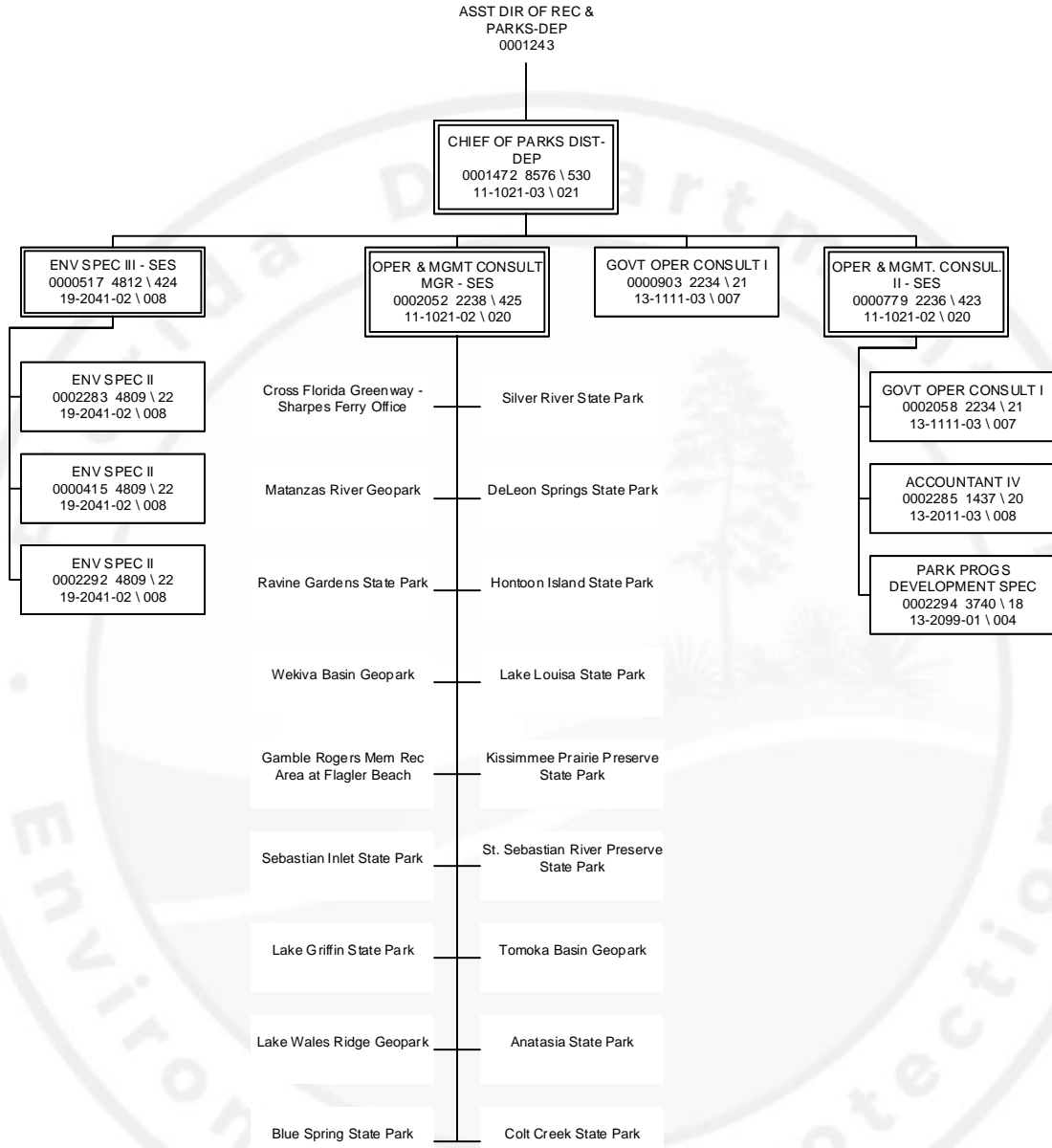


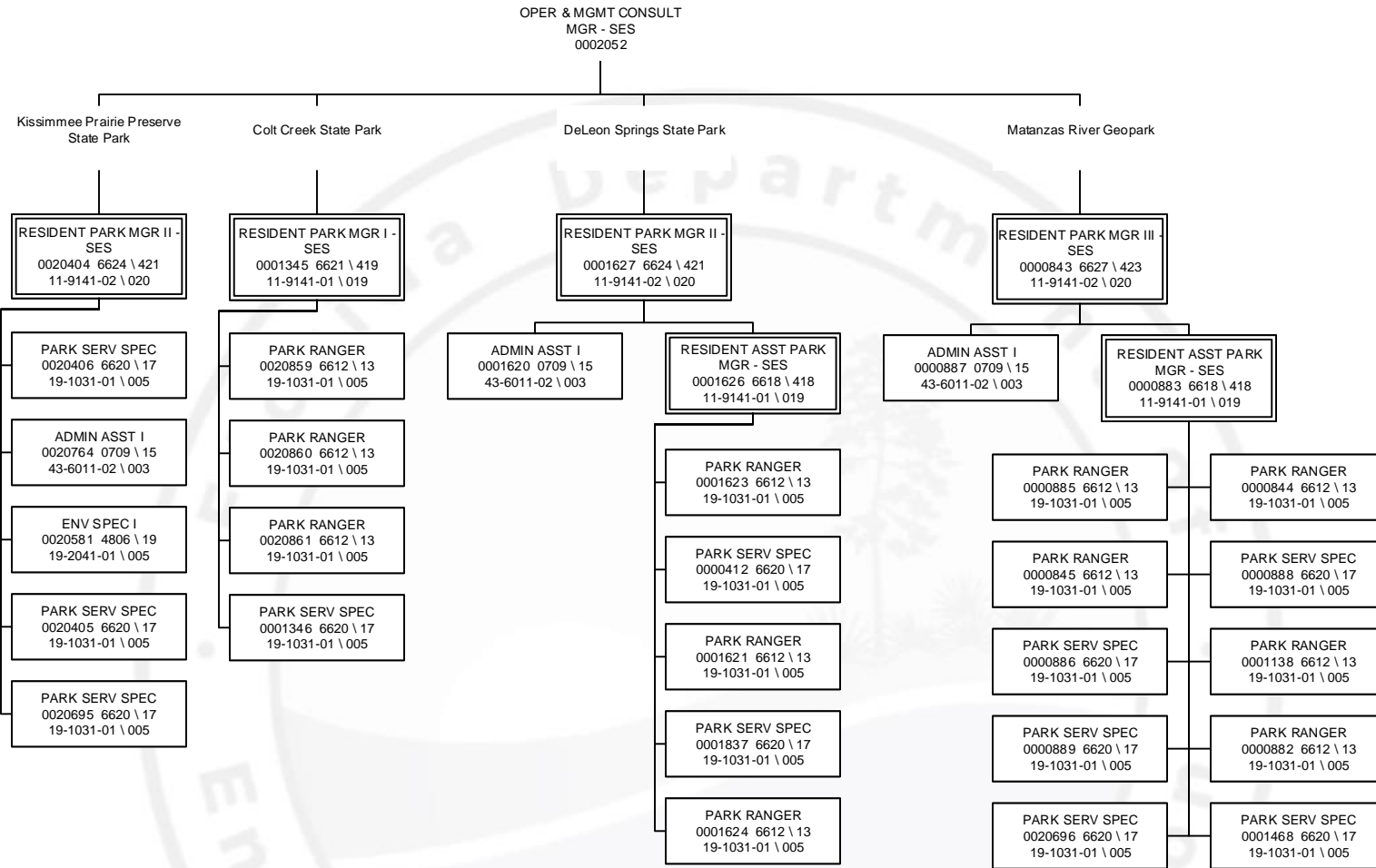
Position # 0000603 supervise OPS Position(s)

OPER & MGMT CONSULT
 MGR - SES
 0001065

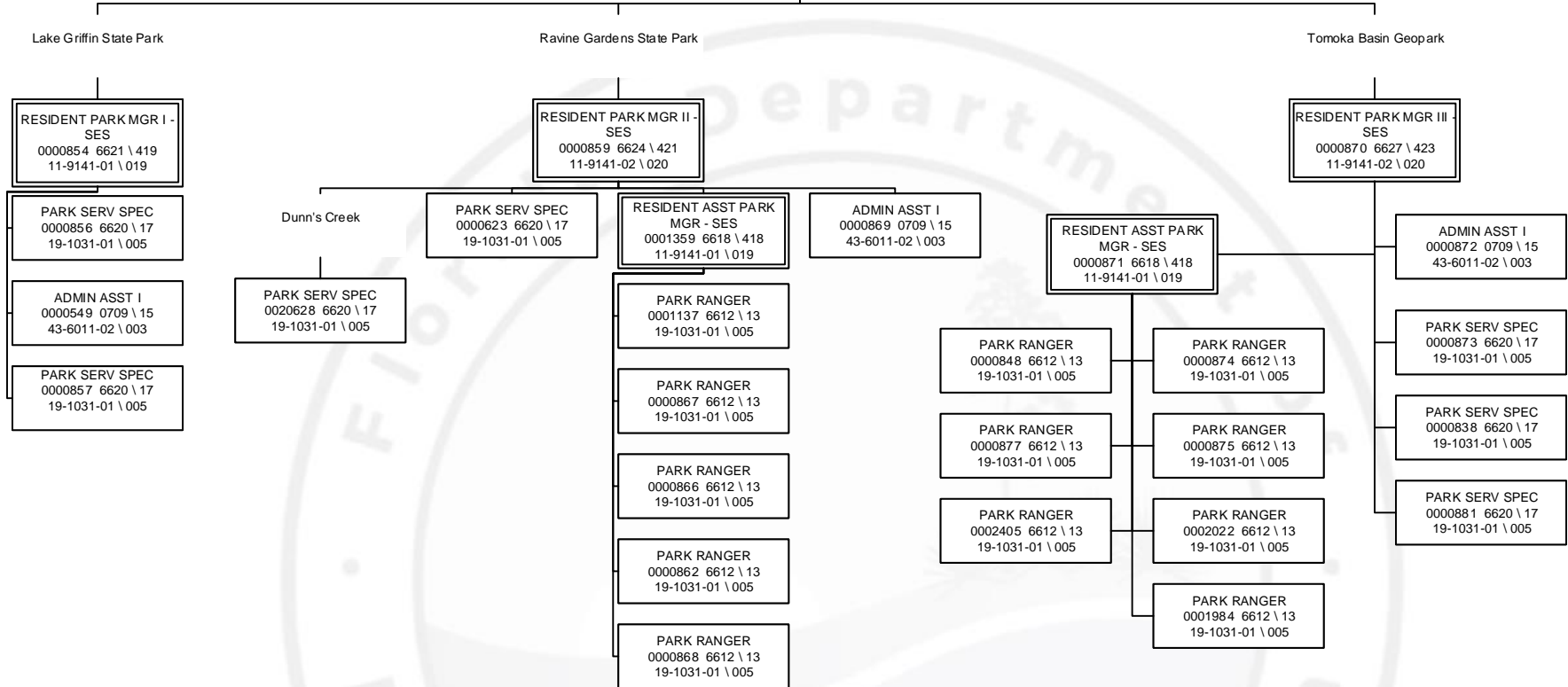


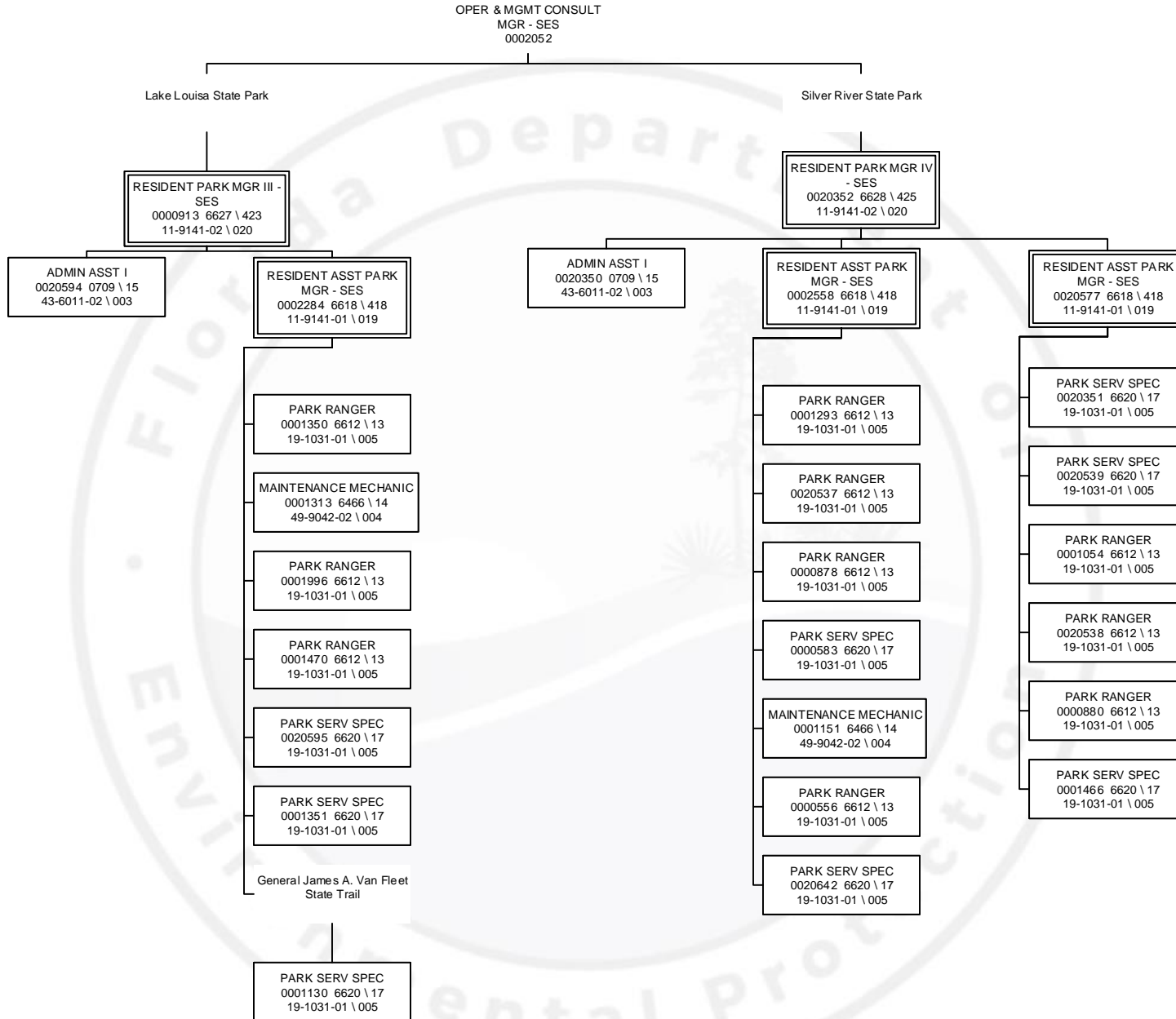


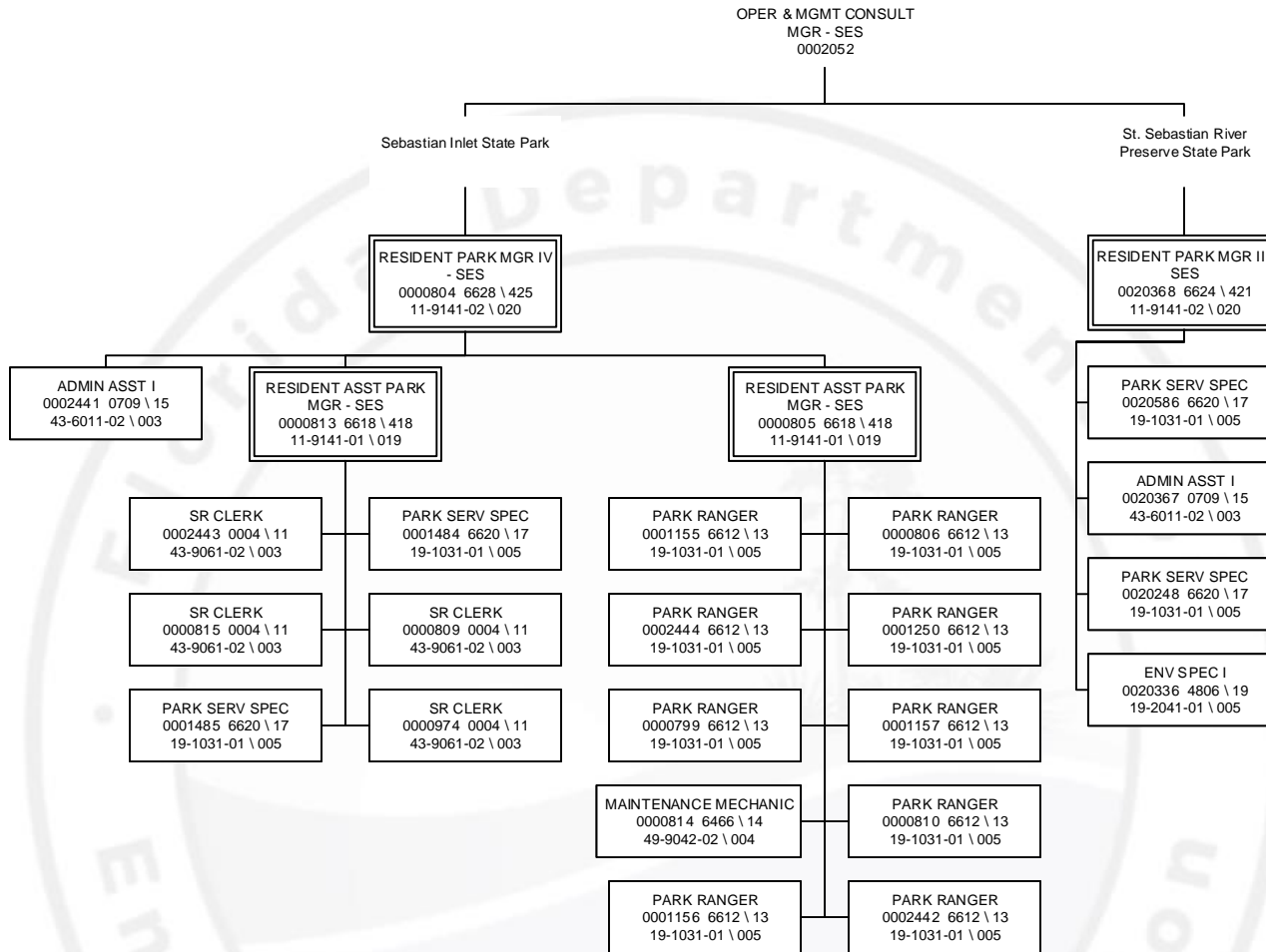


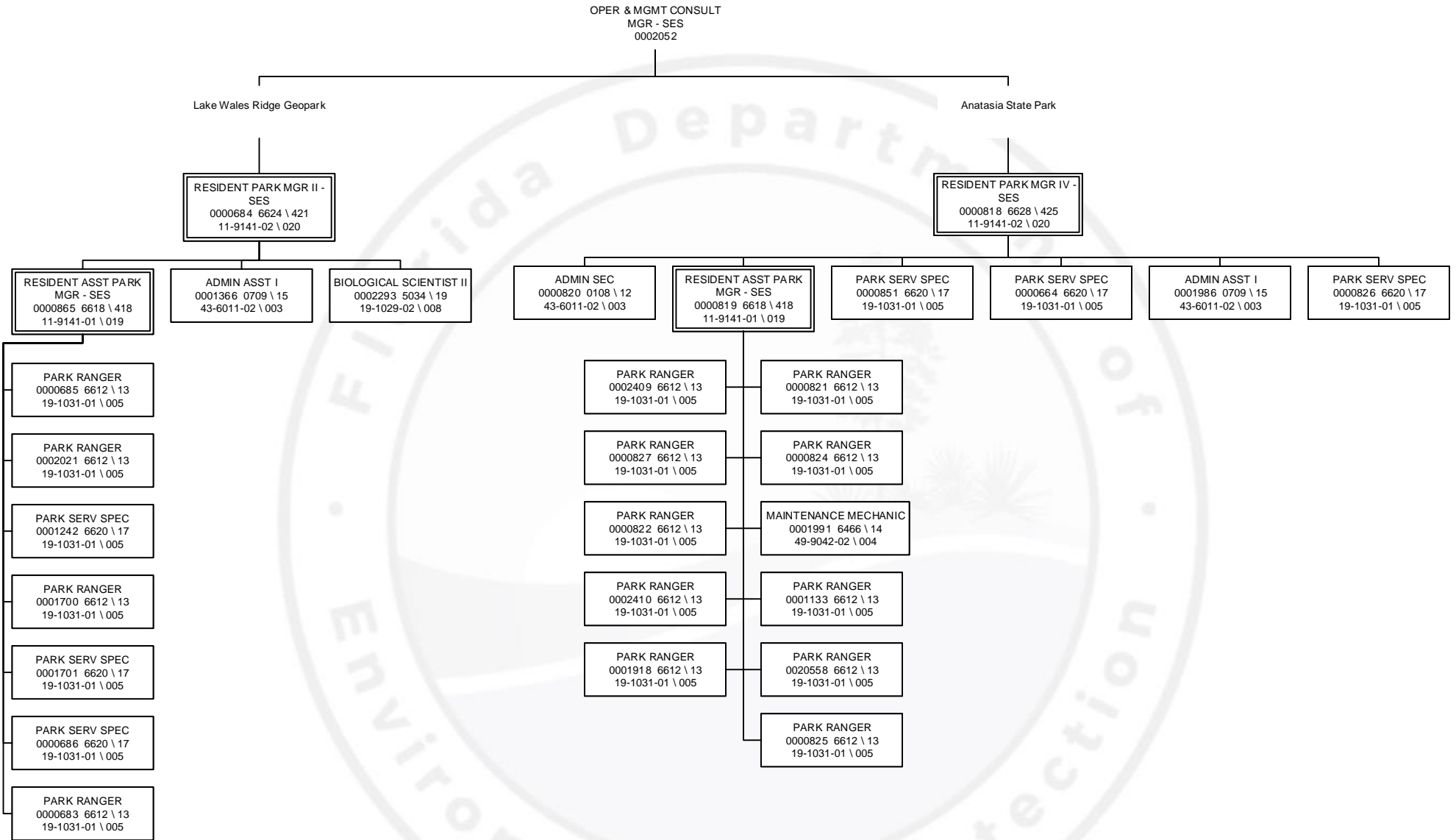


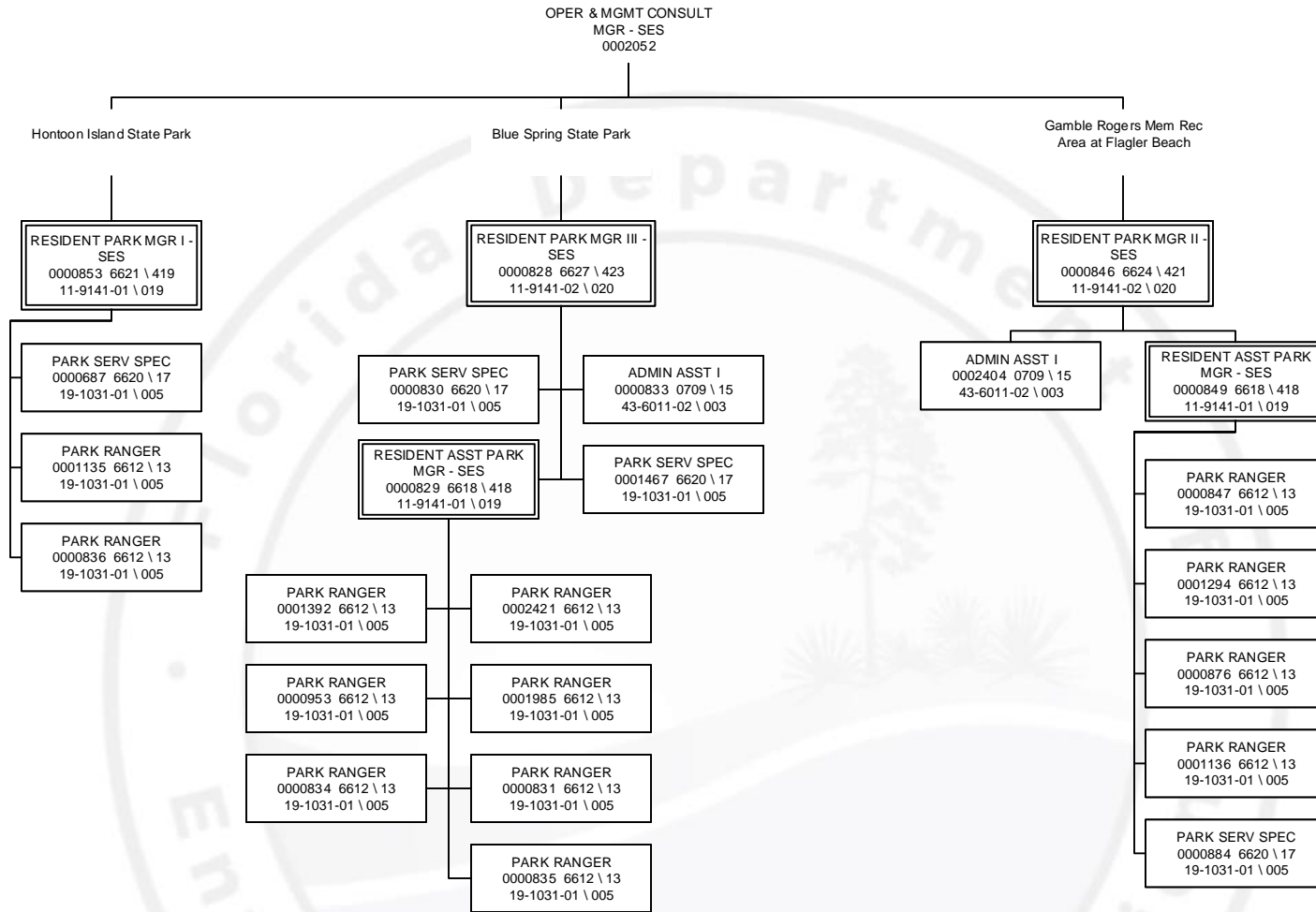
OPER & MGMT CONSULT
 MGR - SES
 0002052

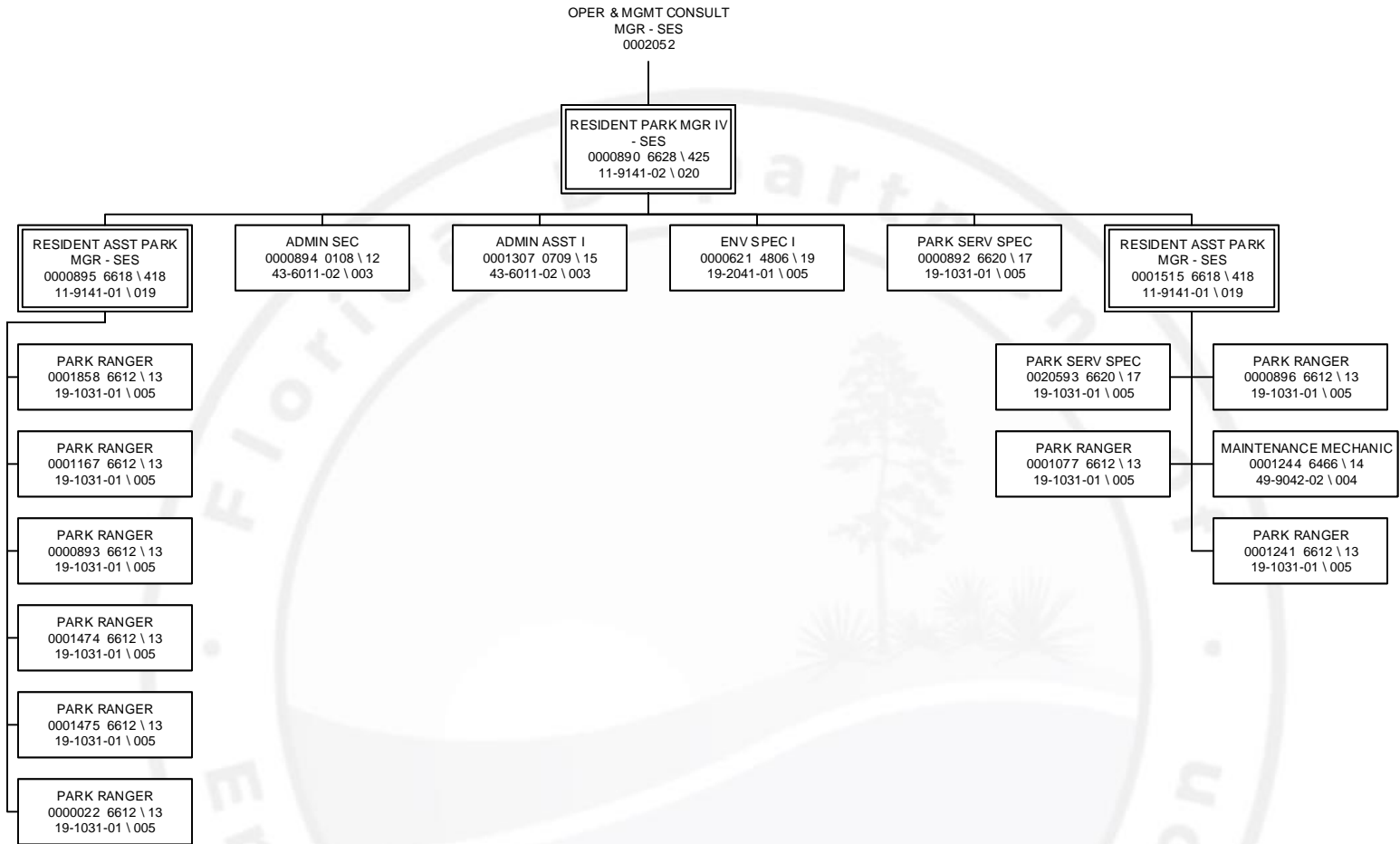


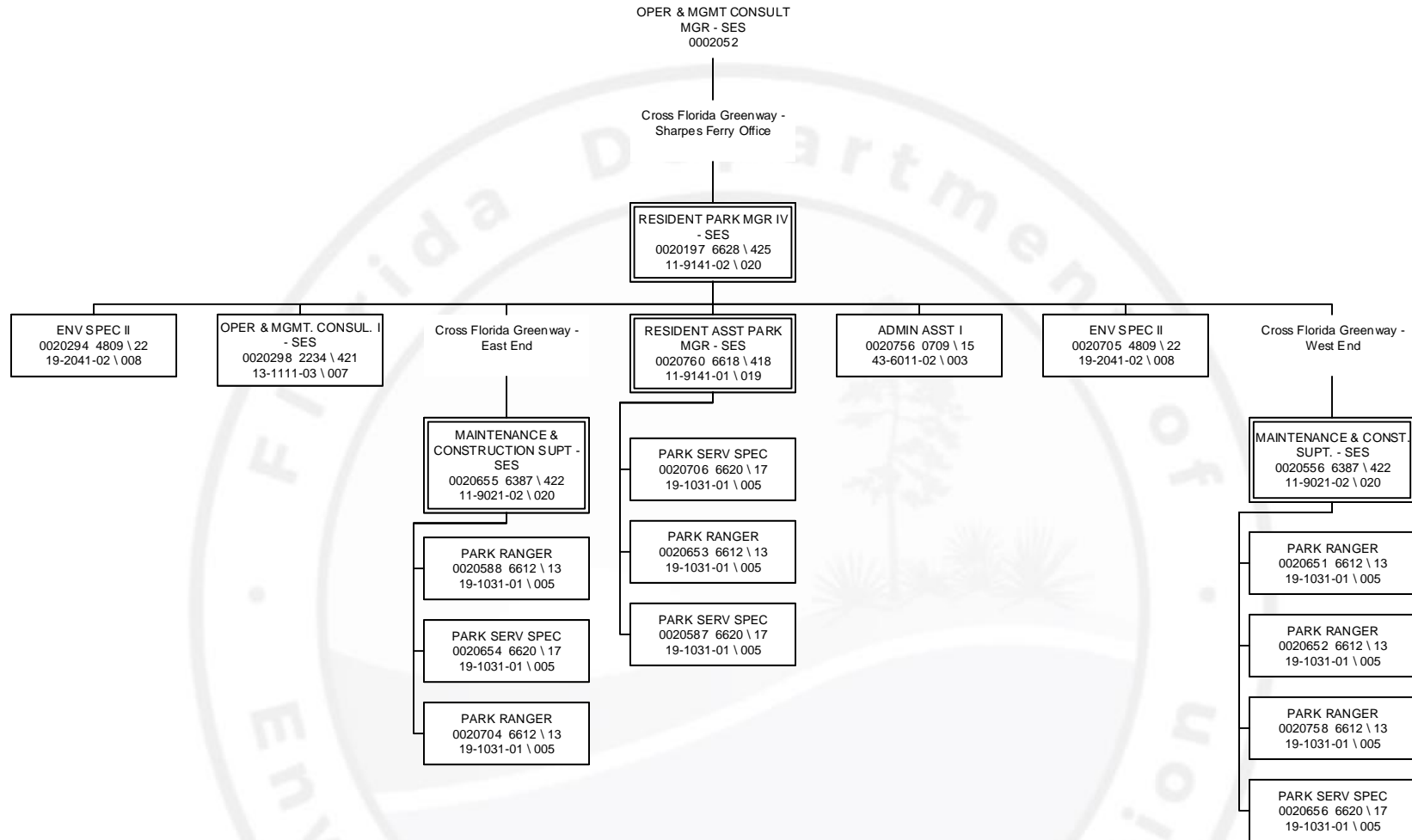


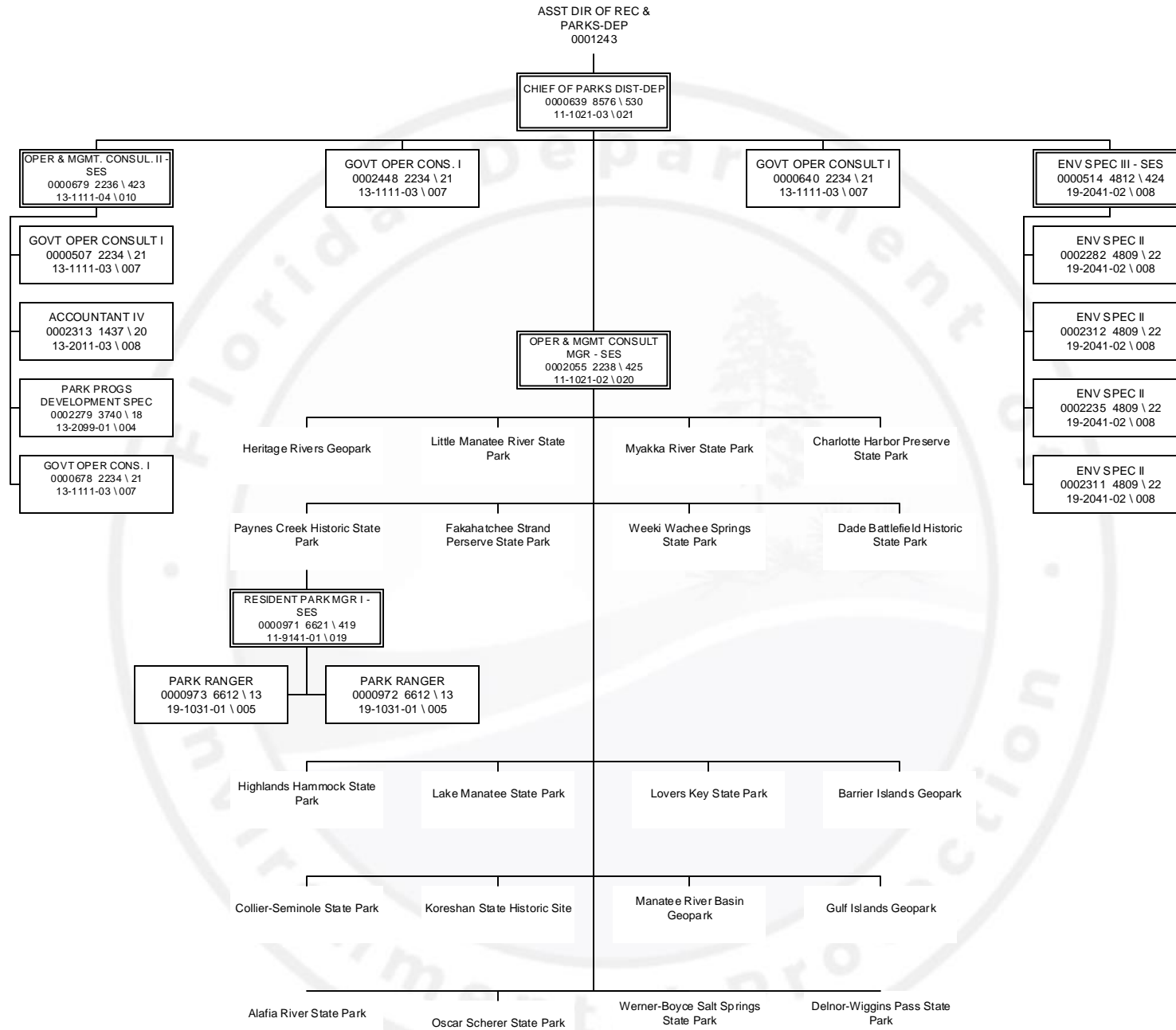




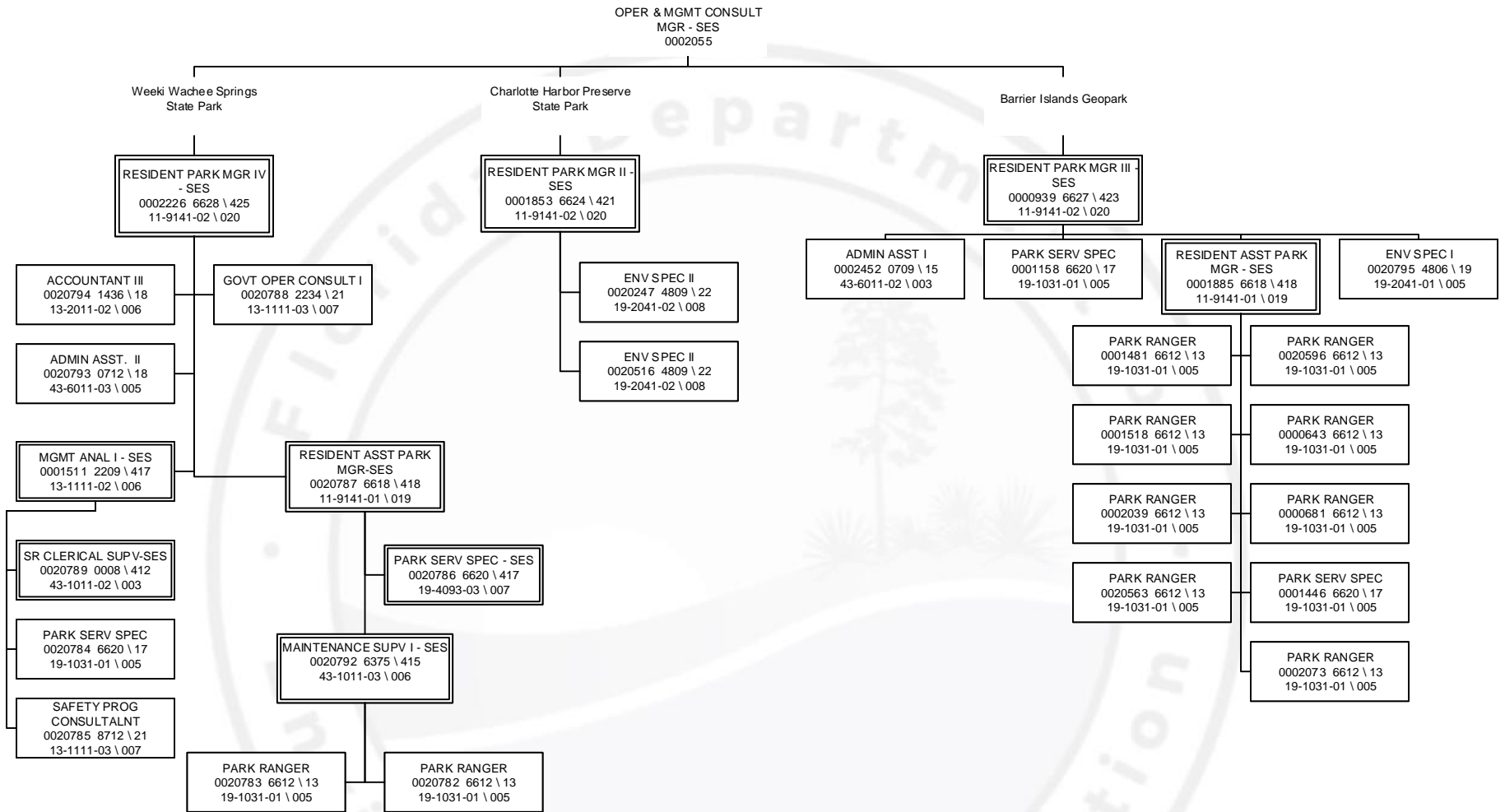


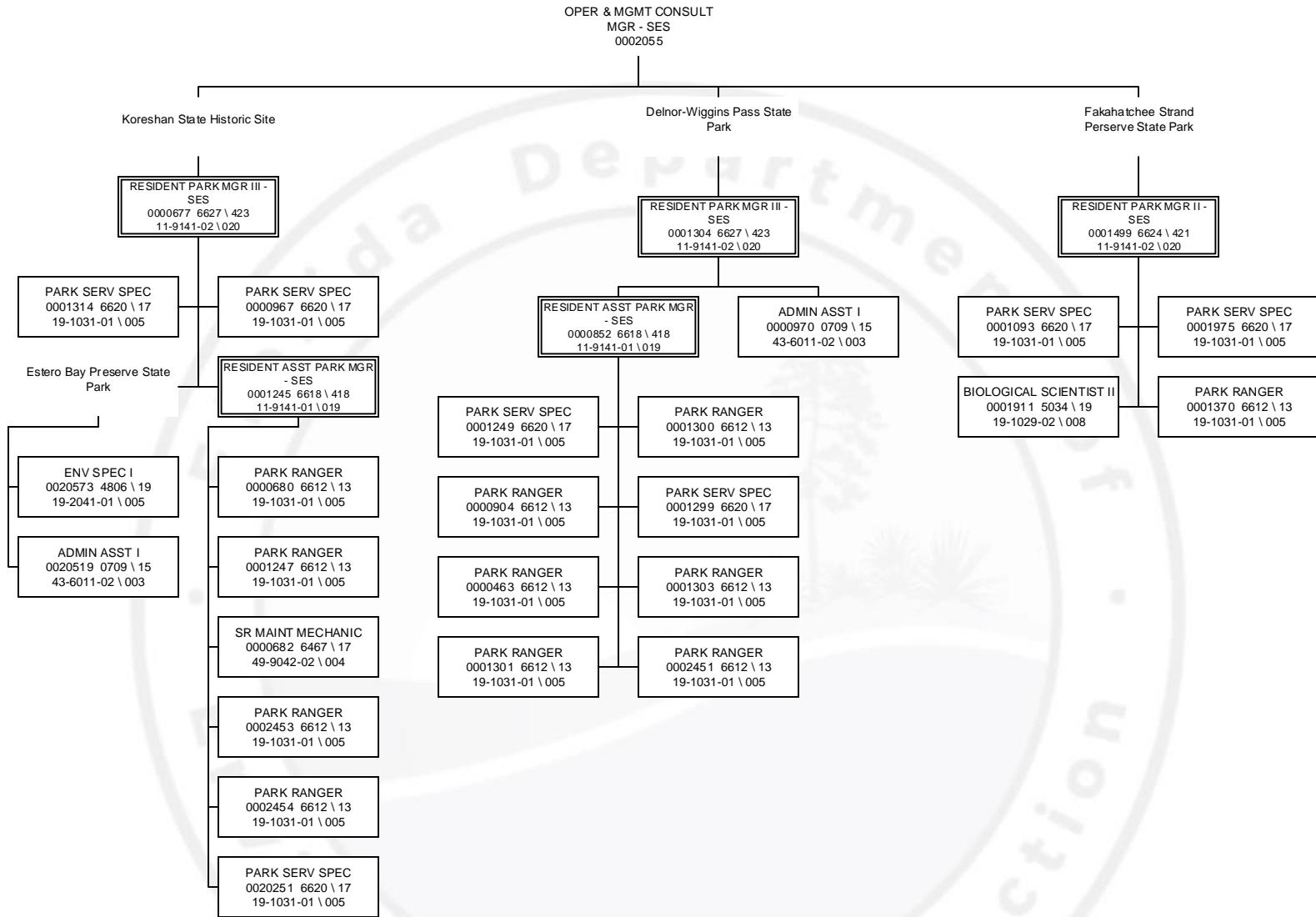


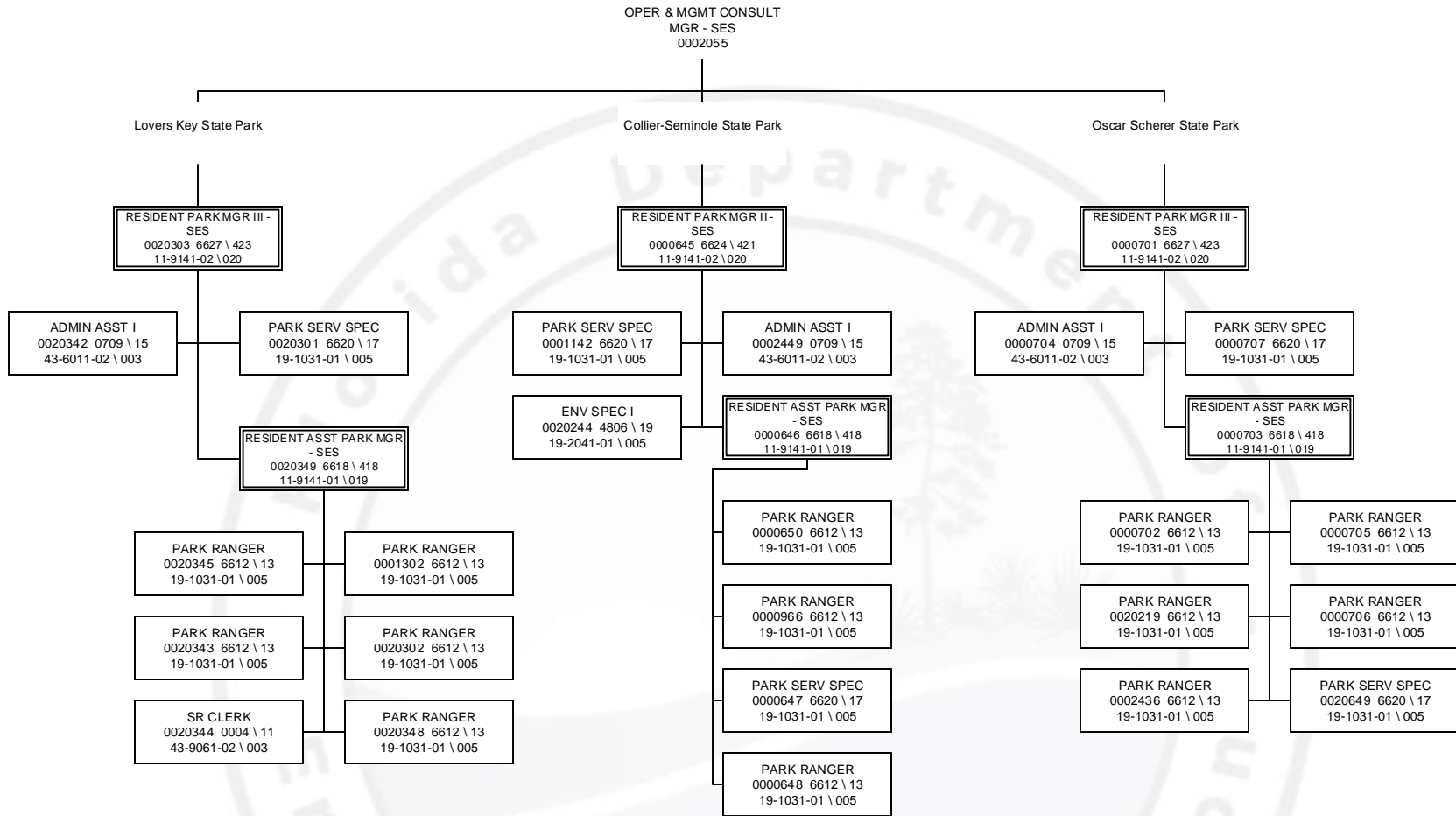


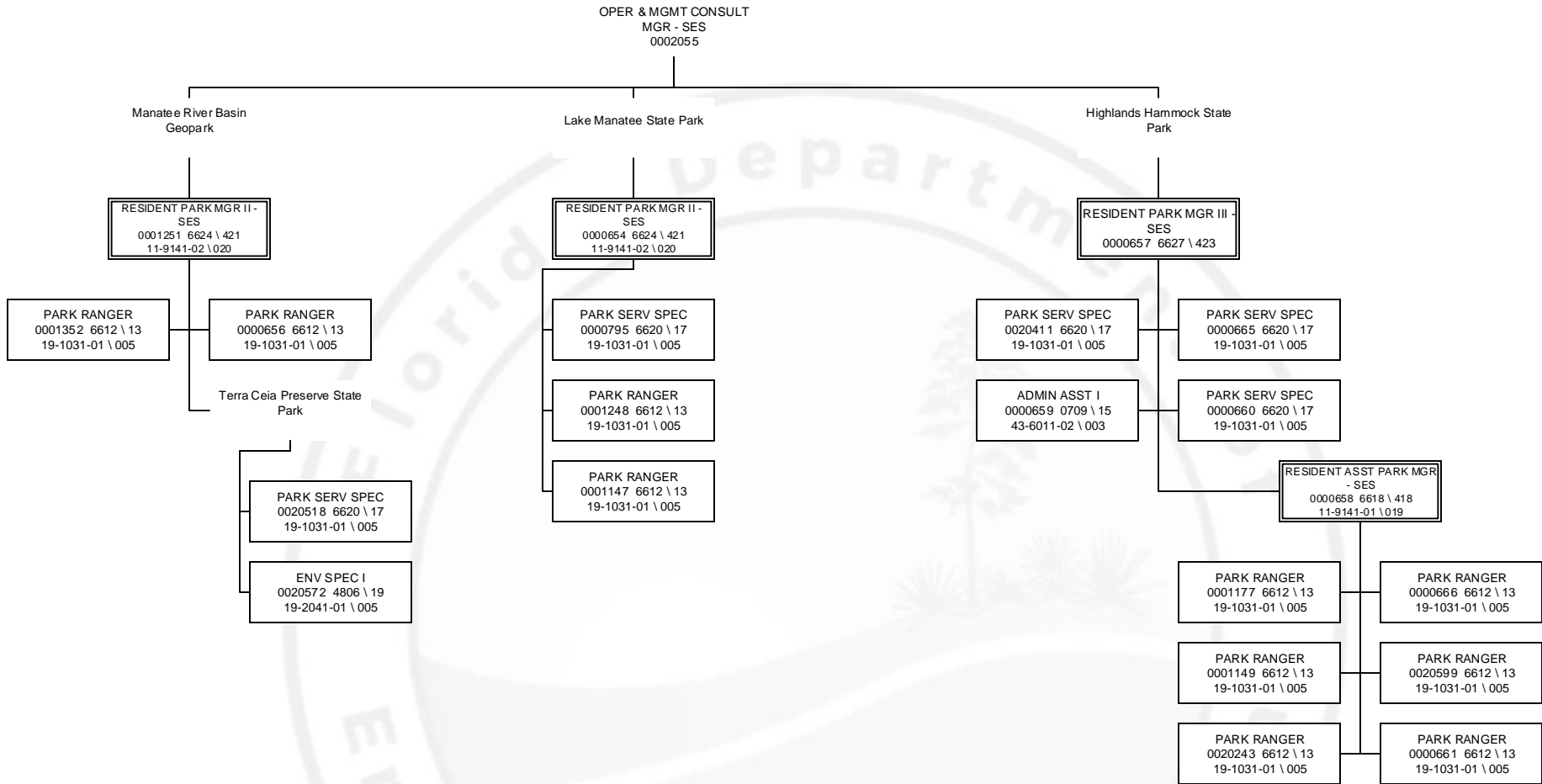


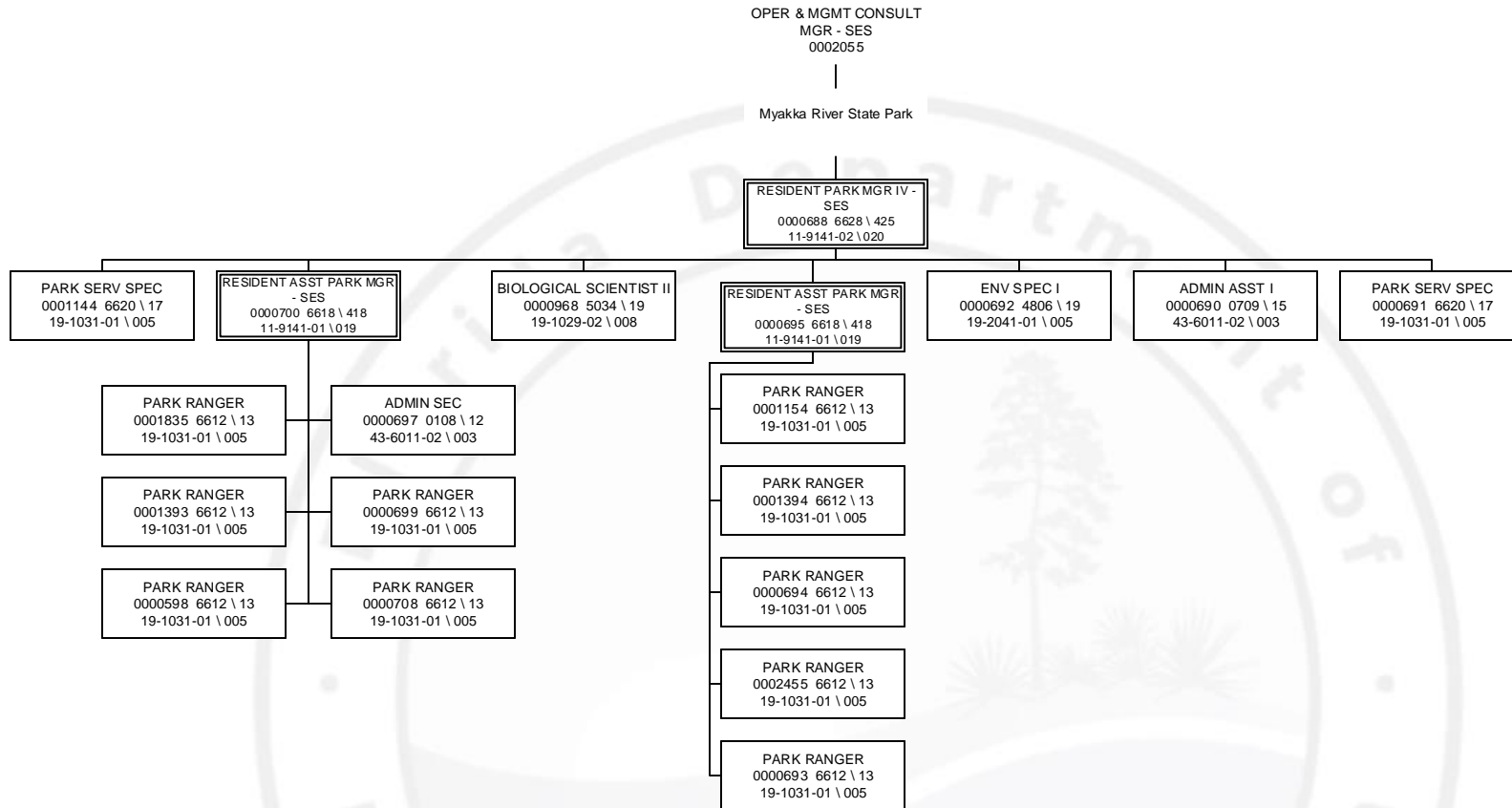
Position #'s 0020786, 0020789, and 0001511 supervise OPS position(s)

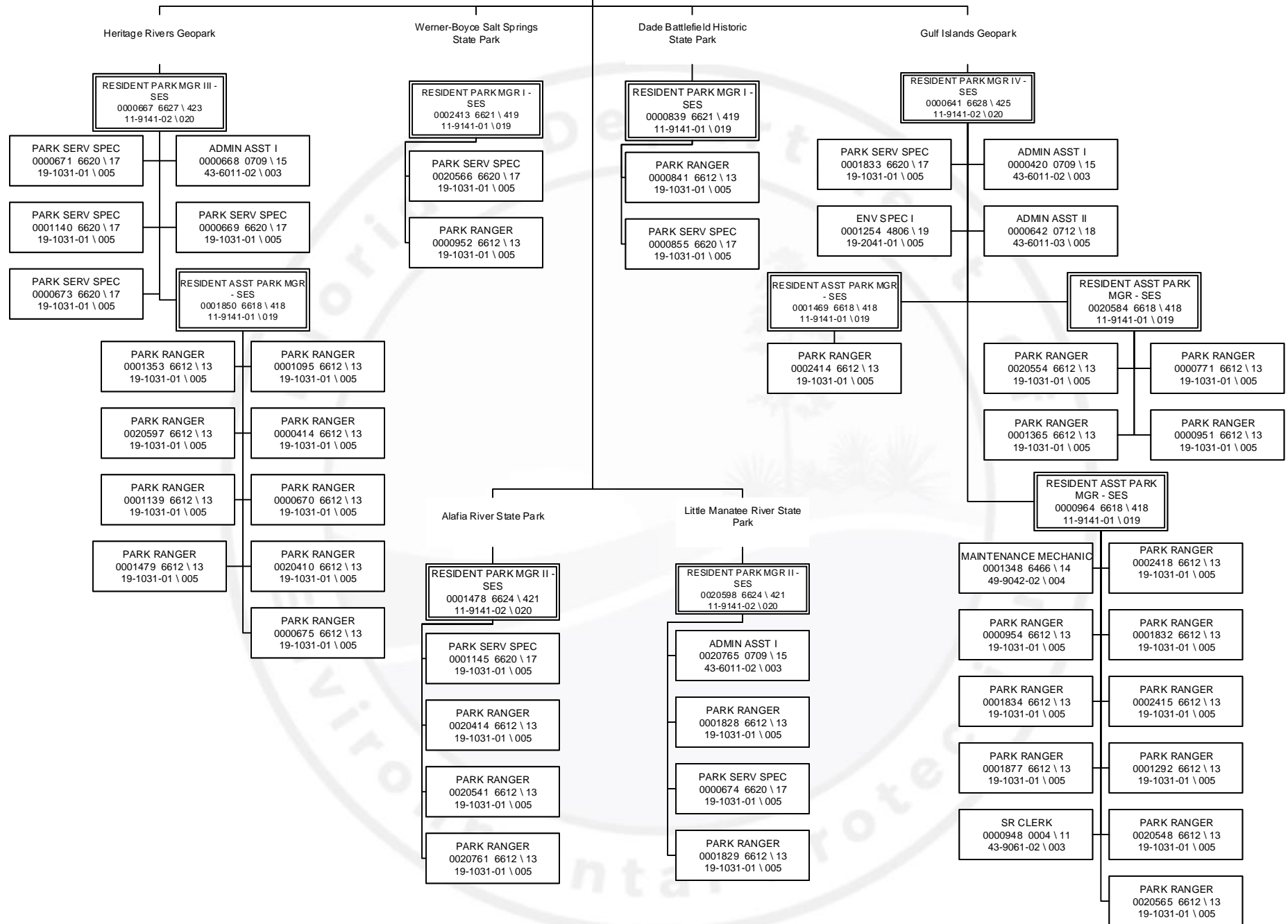




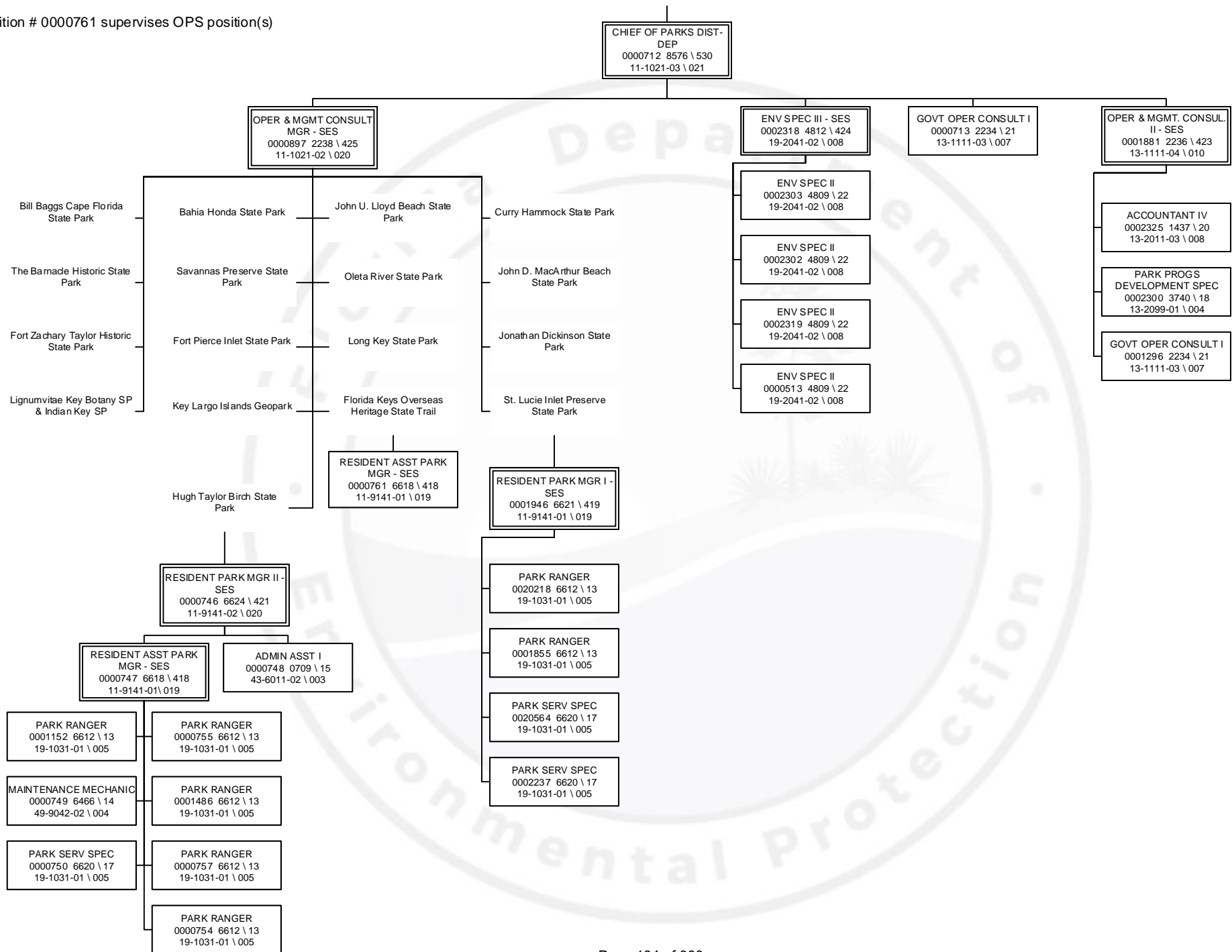


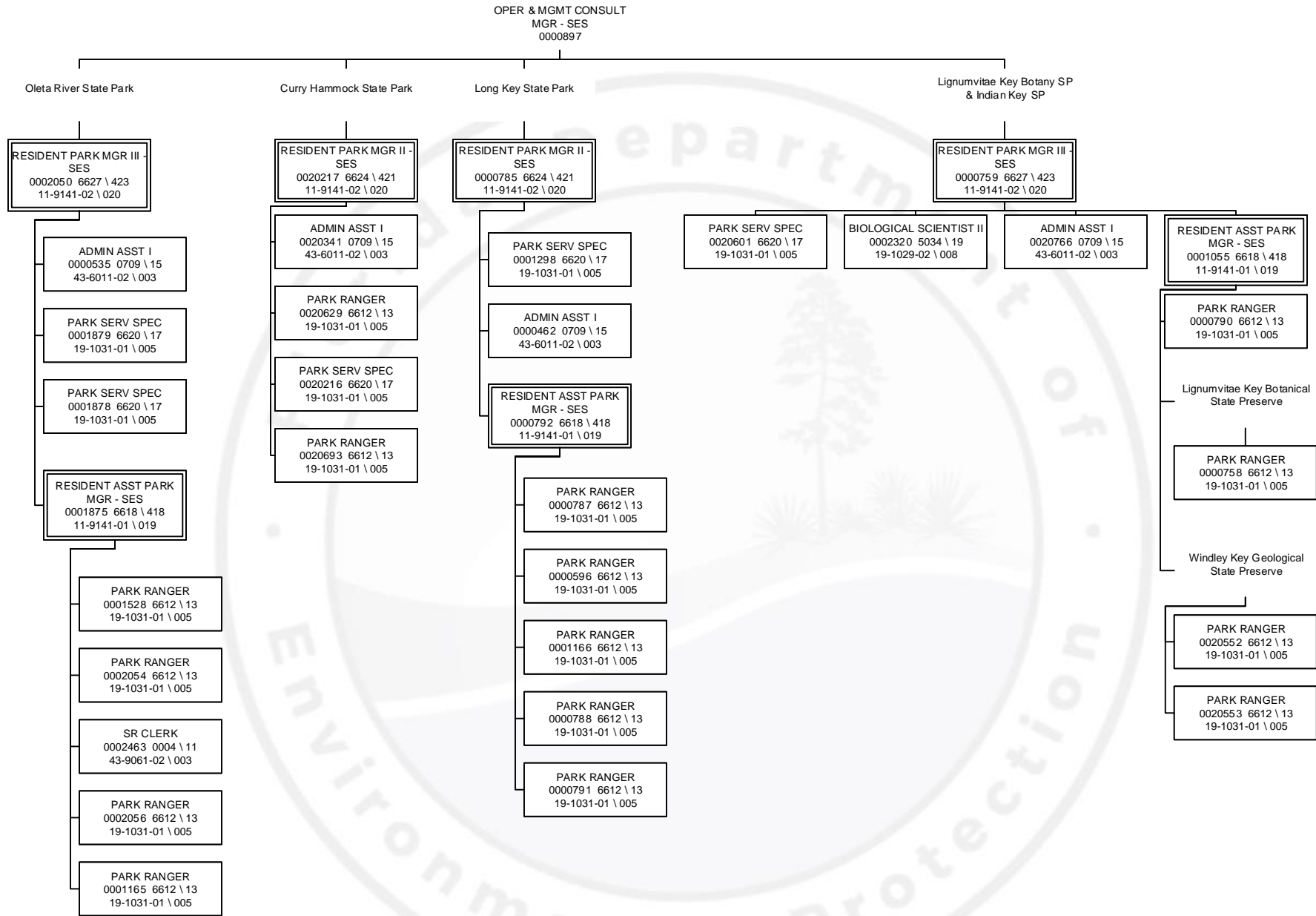


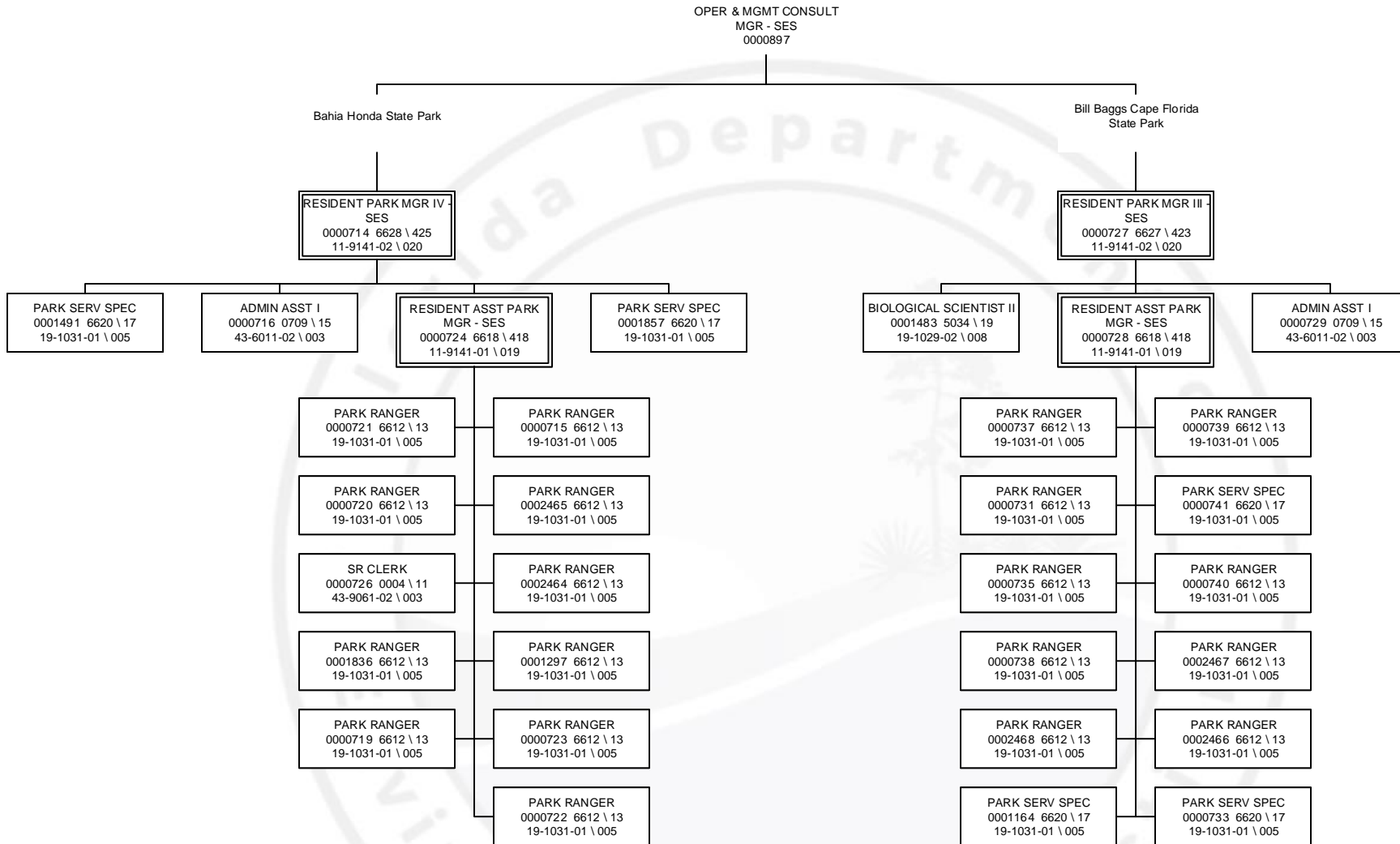


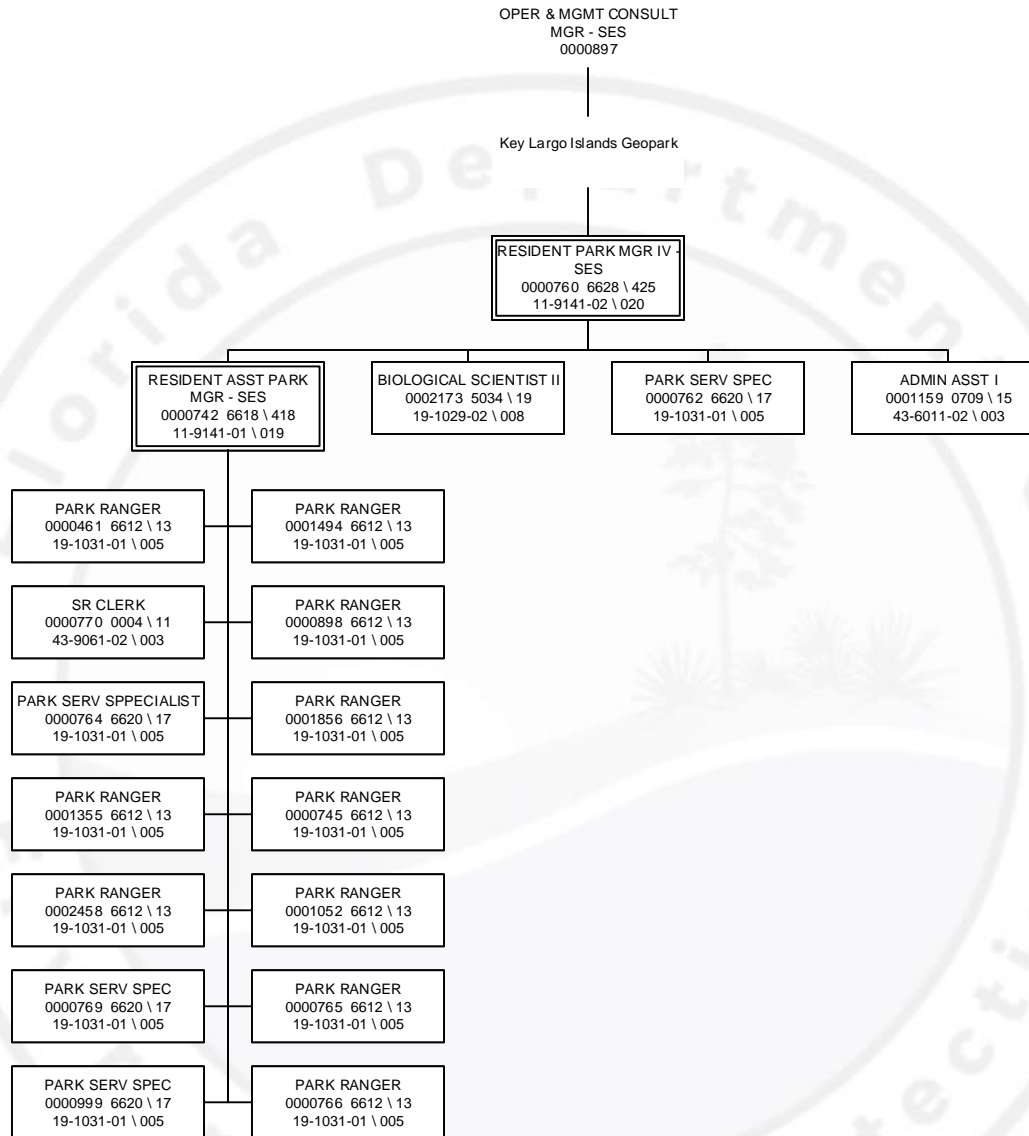


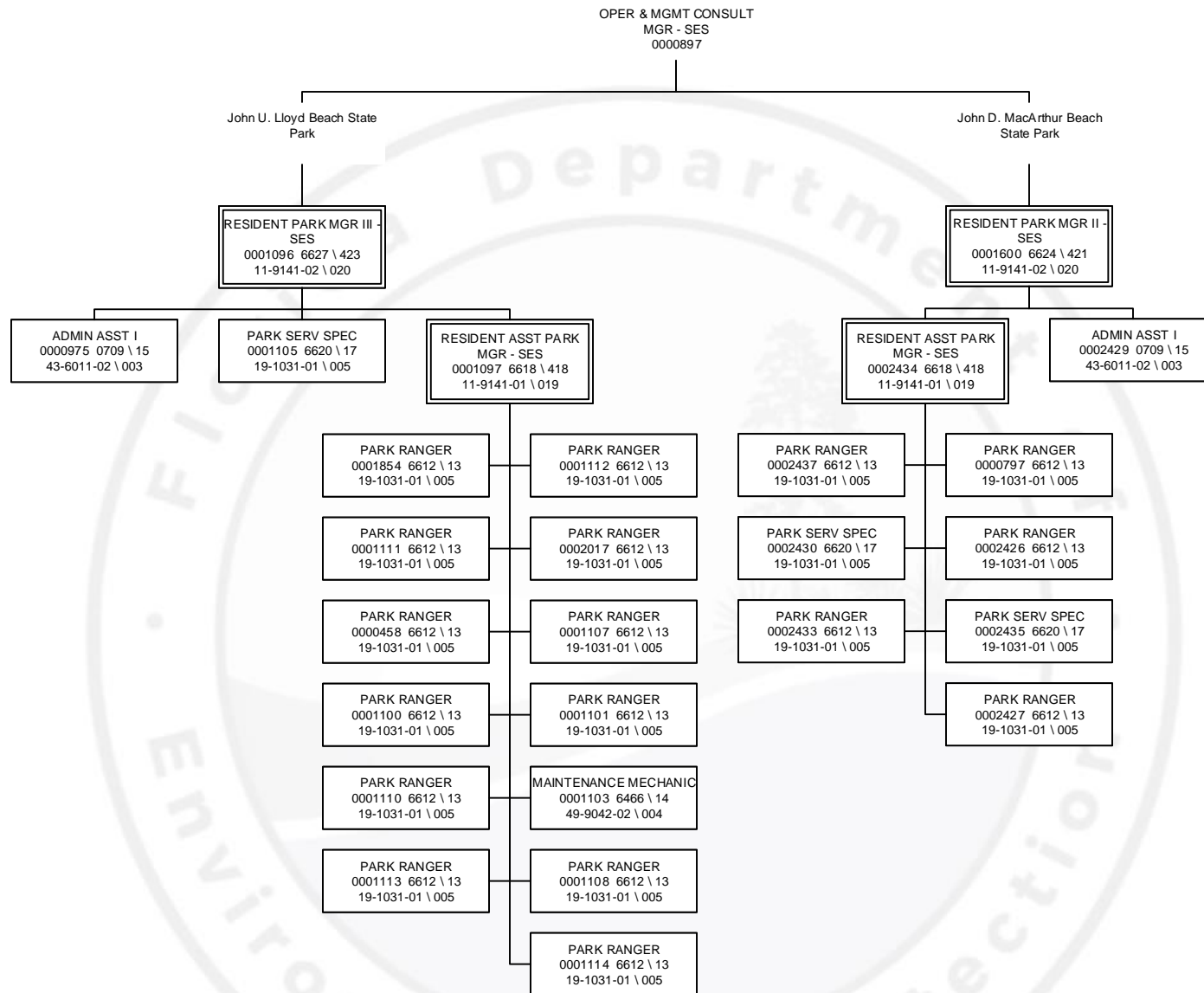
Position # 0000761 supervises OPS position(s)





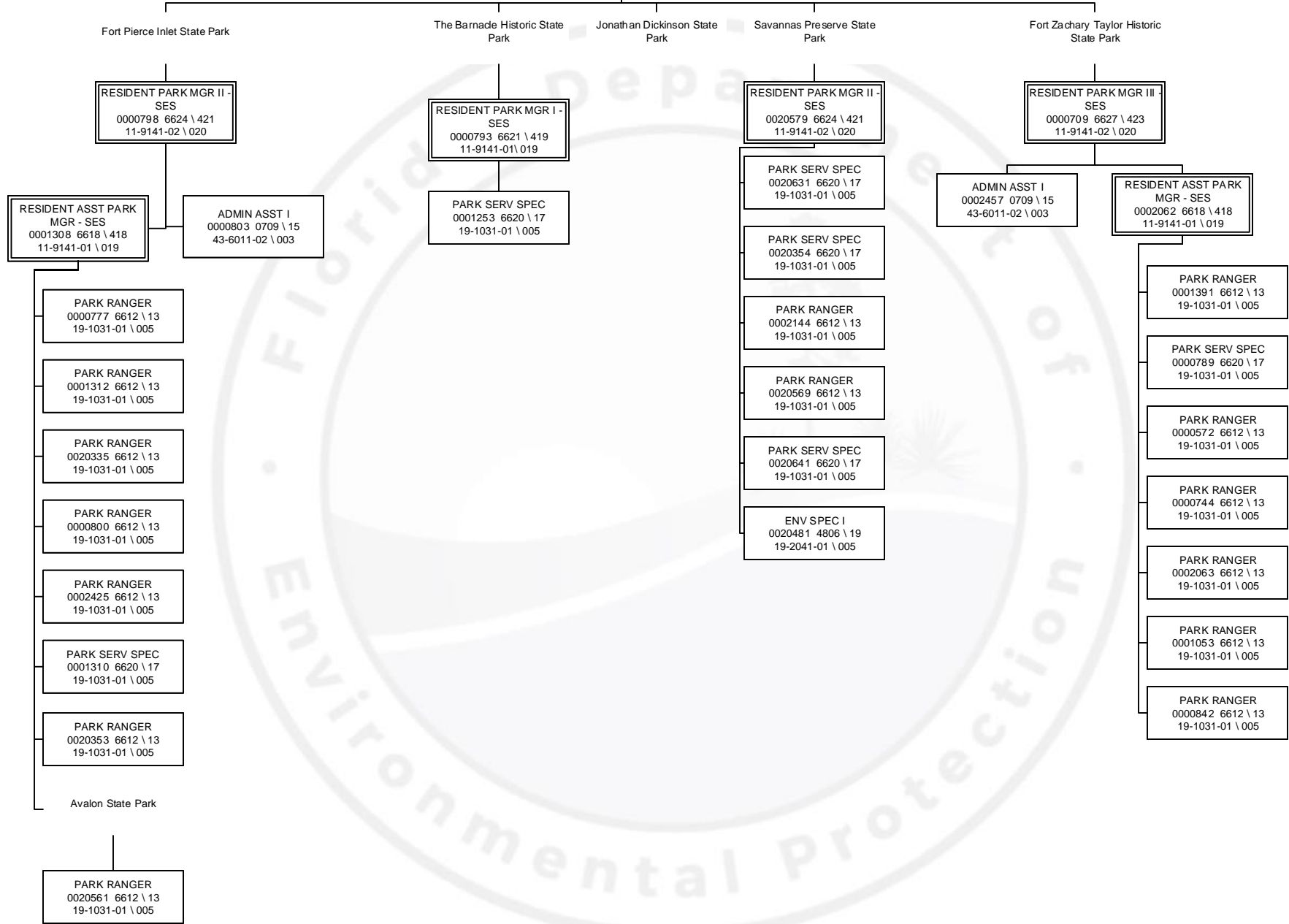


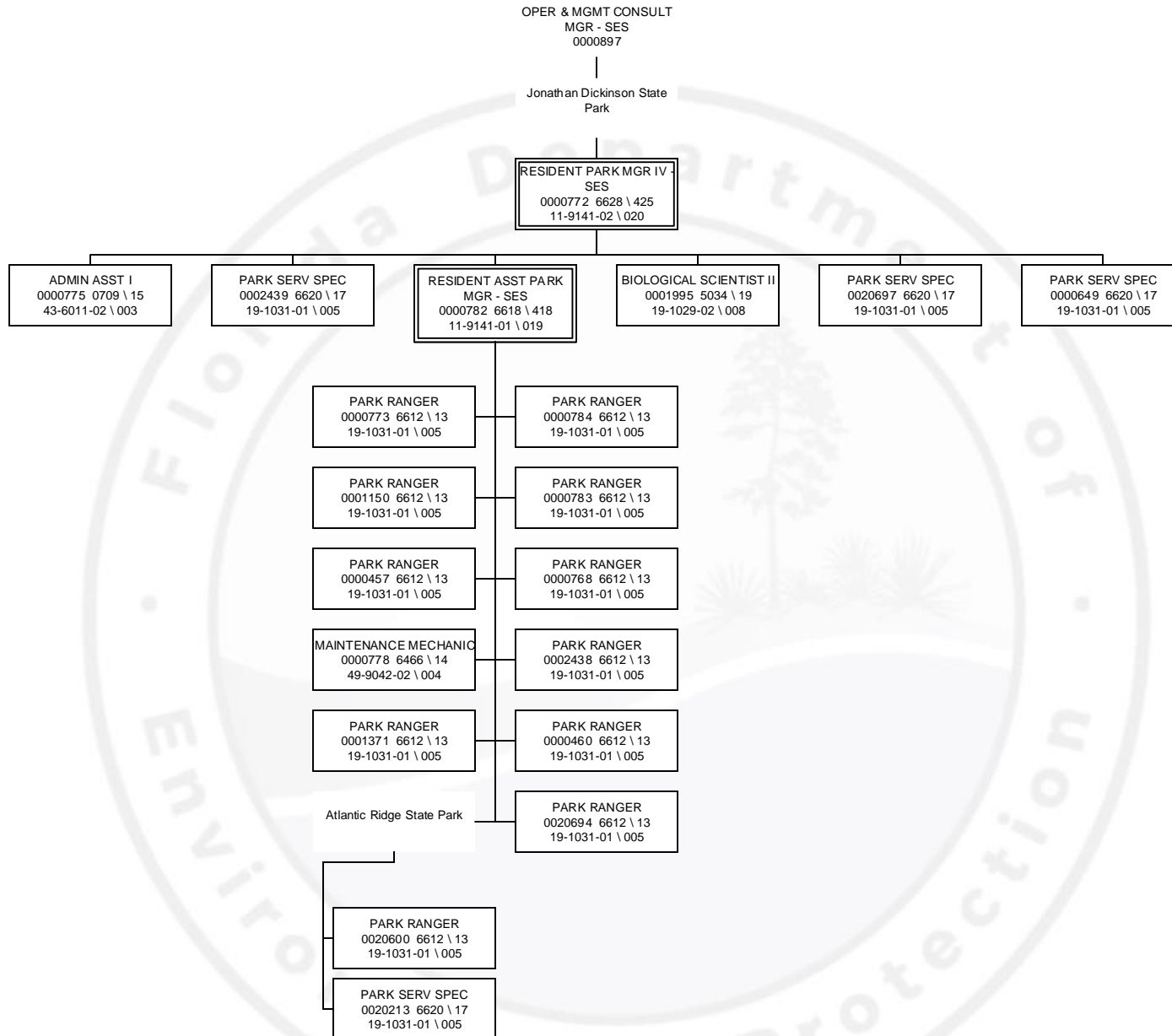




Position # 0000793 supervises OPS position(s)

OPER & MGMT CONSULT
 MGR - SES
 0000897





DEPUTY ASST SEC - DEP
 0010352

DIR OF DIST MGT-DEP
 (SE DIST)
 0010351 8884 \ 930
 10-1021-01 \ 023

PUBLIC INFOR SPEC II
 0010501 2505 \ 21
 27-3031-02 \ 006

ASST. DIR OF DIST MGT-
 DEP (SE DIST)
 0010948 8785 \ 530
 11-1021-04 \ 022

ENV MGR - SES
 0010508 4823 \ 426
 11-9121-02 \ 020

ENV MGR - SES
 0020194 4823 \ 426
 11-9121-02 \ 020

ENV MGR - SES
 0010050 4823 \ 426
 11-9121-02 \ 020

ENV ADMIN
 0020010 8621 \ 530
 11-9121-03 \ 021

ENV SPEC II
 0011212 4809 \ 22
 19-2041-02 \ 008

ENV SPEC II
 0010515 4809 \ 22
 19-2041-02 \ 008

ENV SPEC II
 0010430 4809 \ 22
 19-2041-02 \ 008

ENV SPEC II
 0011034 4809 \ 22
 19-2041-02 \ 008

ENV SPEC II
 0010350 4809 \ 22
 19-2041-02 \ 008

ENV SPEC II
 0010888 4809 \ 22
 19-2041-02 \ 008

ENV SPEC III
 0010949 4812 \ 24
 19-2041-02 \ 008

ENG SPEC III
 0011364 4633 \ 24
 17-2199-03 \ 009

ENV SPEC II
 0011366 4809 \ 22
 19-2041-02 \ 008

ENV SPEC I
 0010361 4806 \ 19
 19-2041-01 \ 005

ENV SPEC I
 0002717 4806 \ 19
 19-2041-01 \ 005

ENV SPEC II
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 19-2041-02 \ 008

ENV SPEC II
 0011255 4809 \ 22
 19-2041-02 \ 008

ENV SPEC I
 0010367 4806 \ 19
 19-2041-01 \ 005

ENV SPEC II
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 19-2041-02 \ 008

ENV SPEC I
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ENV SPEC II
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 19-2041-02 \ 008

ENV SPEC II
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 19-2041-02 \ 008

ENV SPEC II
 0011426 4809 \ 22
 19-2041-02 \ 008

ENV SPEC III
 0002477 4812 \ 24
 19-2041-02 \ 008

ENV CONSULT
 0001816 4823 \ 26
 19-2041-03 \ 009

ENV SPEC II
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 19-2041-02 \ 008

ENV SPEC III
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 19-2041-02 \ 008

ENV SPEC II
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 19-2041-02 \ 008

ENV CONSULT
 0020801 4823 \ 26
 19-2041-03 \ 009

ENV SPEC I
 0010713 4806 \ 19
 19-2041-01 \ 005

PROF GEO/GIST II
 0010401 5055 \ 27
 19-2042-03 \ 009

ENV SPEC II
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 19-2041-02 \ 008

ENV SPEC II
 0011182 4809 \ 22
 19-2041-02 \ 008

ENV SPEC II
 0020204 4809 \ 22
 19-2041-02 \ 008

ENV SPEC II
 0010655 4809 \ 22
 19-2041-02 \ 008

ENV SPEC II
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 19-2041-02 \ 008

ENG SPEC II
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 17-2199-03 \ 009

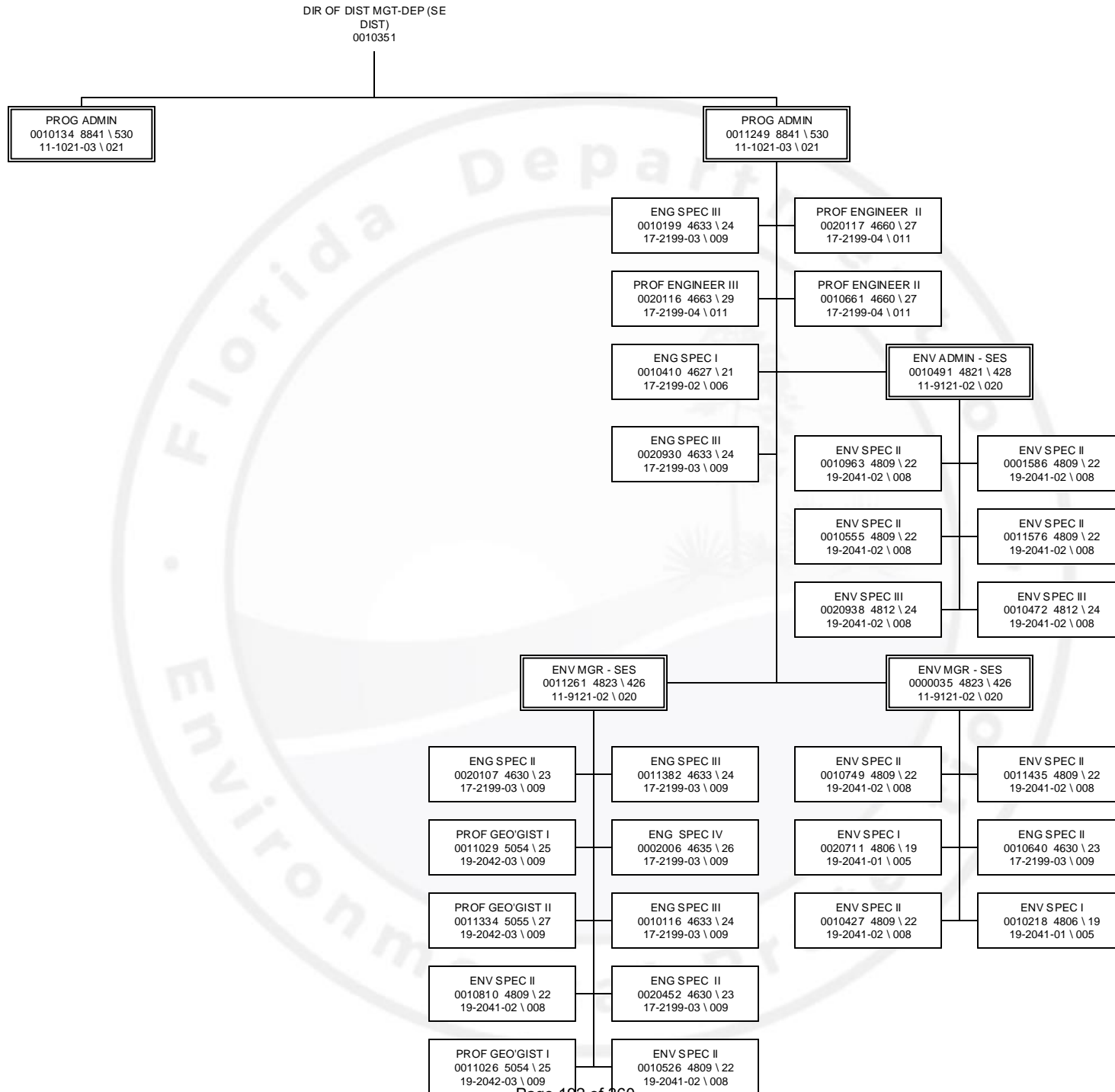
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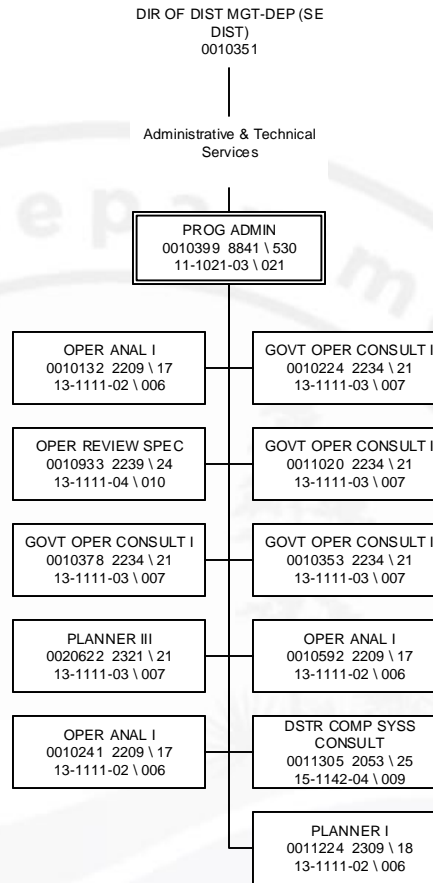
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 19-2041-02 \ 008

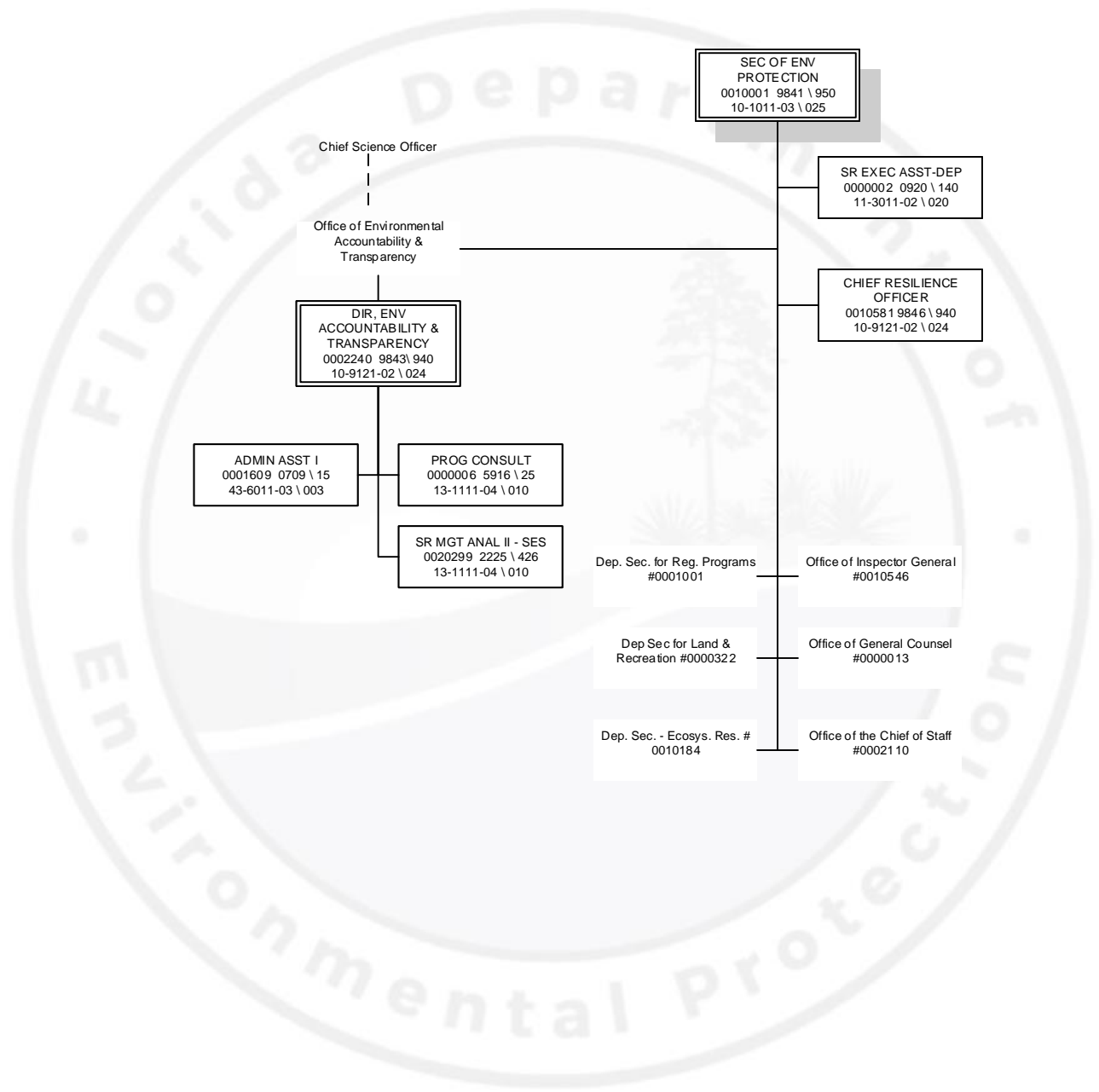
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 19-2041-02 \ 008

ENV SPEC I
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 19-2041-01 \ 005

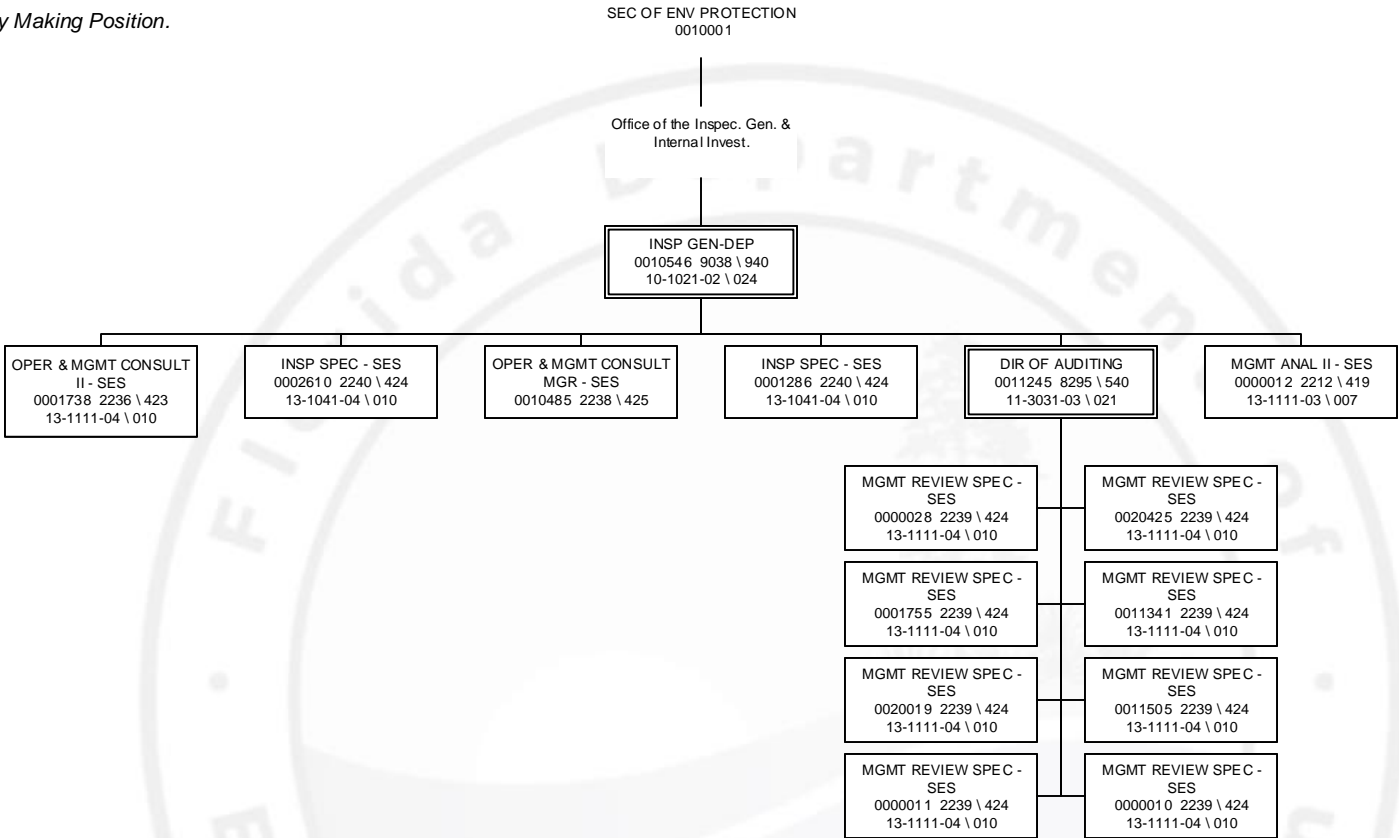
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 19-2041-02 \ 008



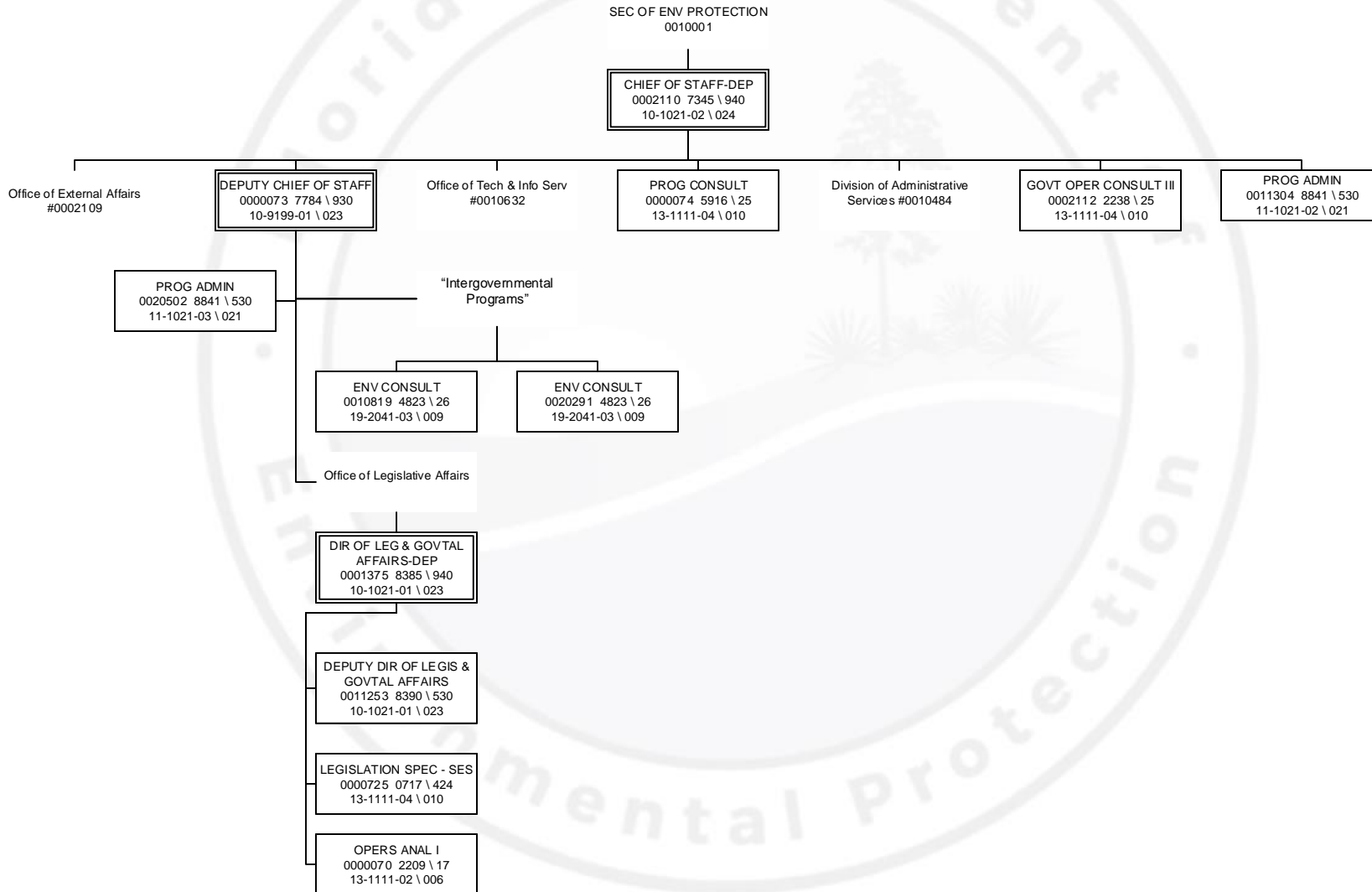




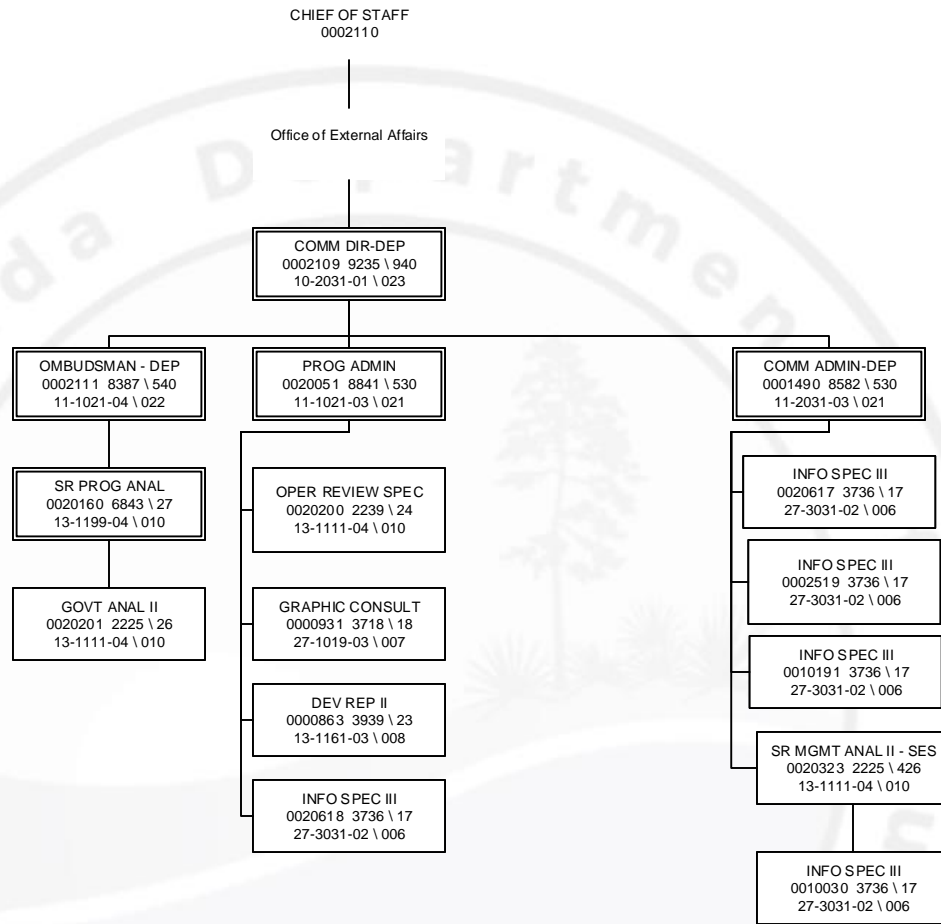
Position 0010546 is a Policy Making Position.

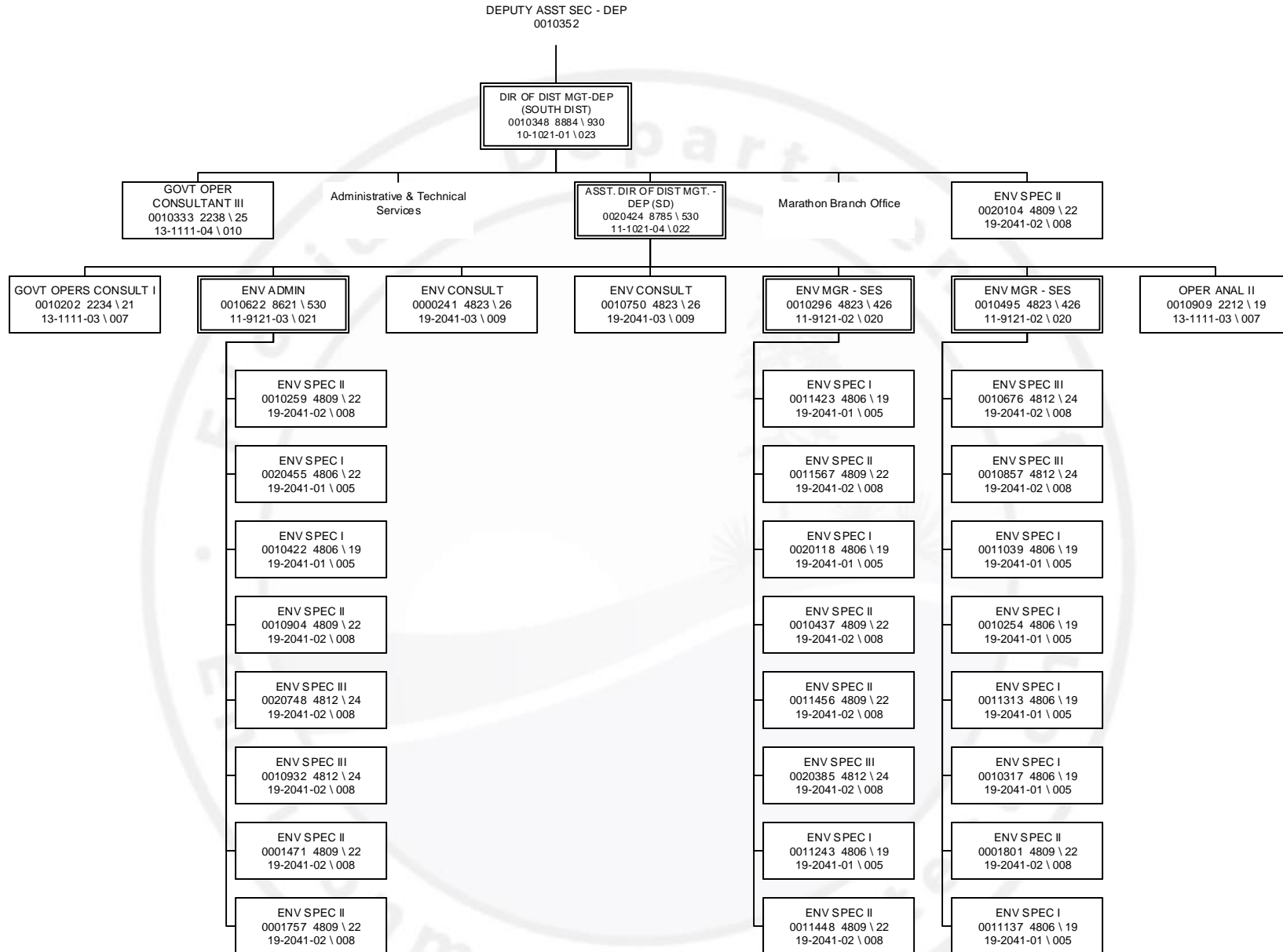


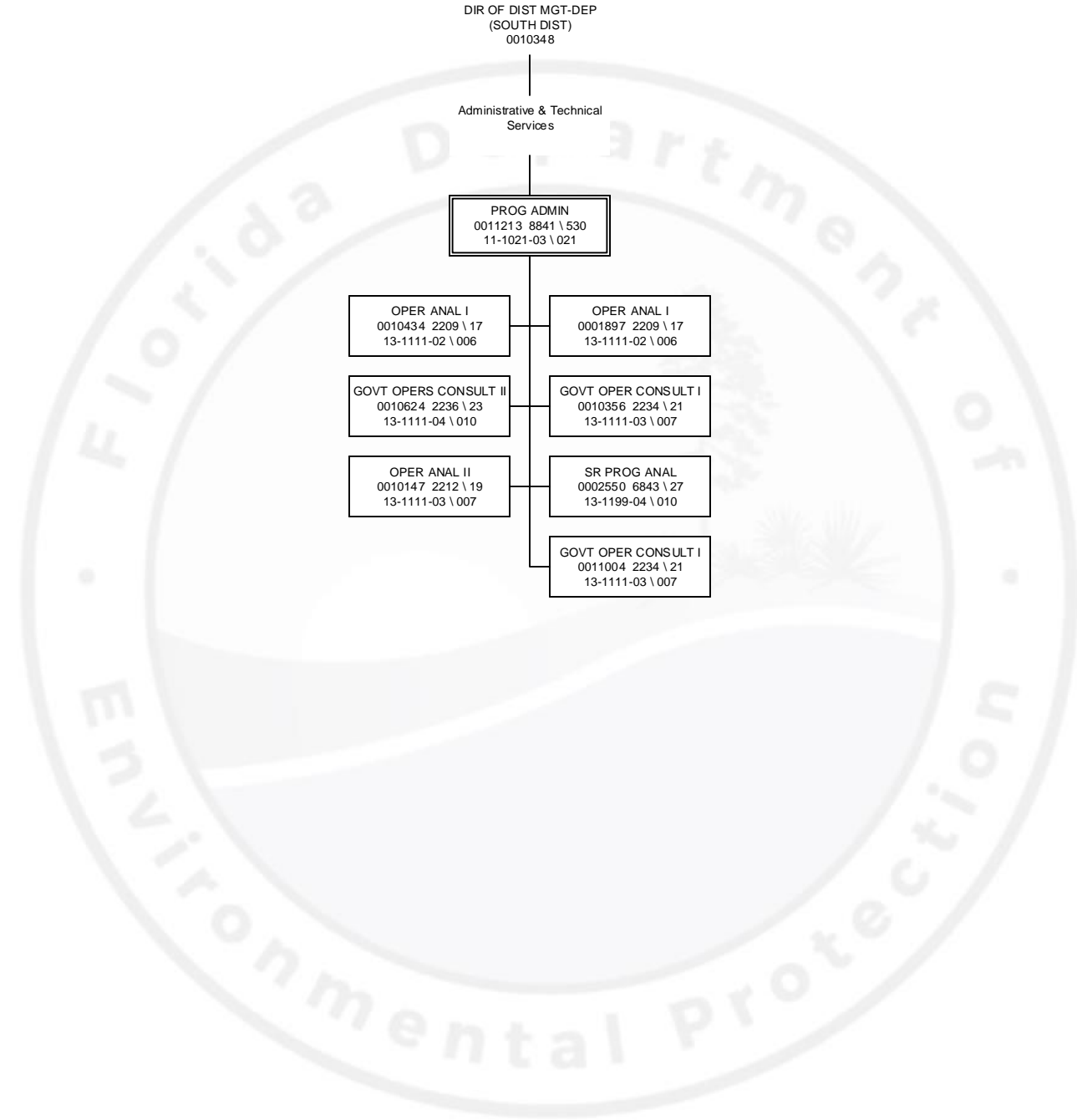
Position 0001375 is a Policy Making Position



Positions 0001490, 0020323, 0002109 are Policy Making Positions







DIR OF DIST MGT-DEP
(SOUTH DIST)
0010348

Administrative & Technical
Services

PROG ADMIN
0011213 8841 \ 530
11-1021-03 \ 021

OPER ANAL I
0010434 2209 \ 17
13-1111-02 \ 006

OPER ANAL I
0001897 2209 \ 17
13-1111-02 \ 006

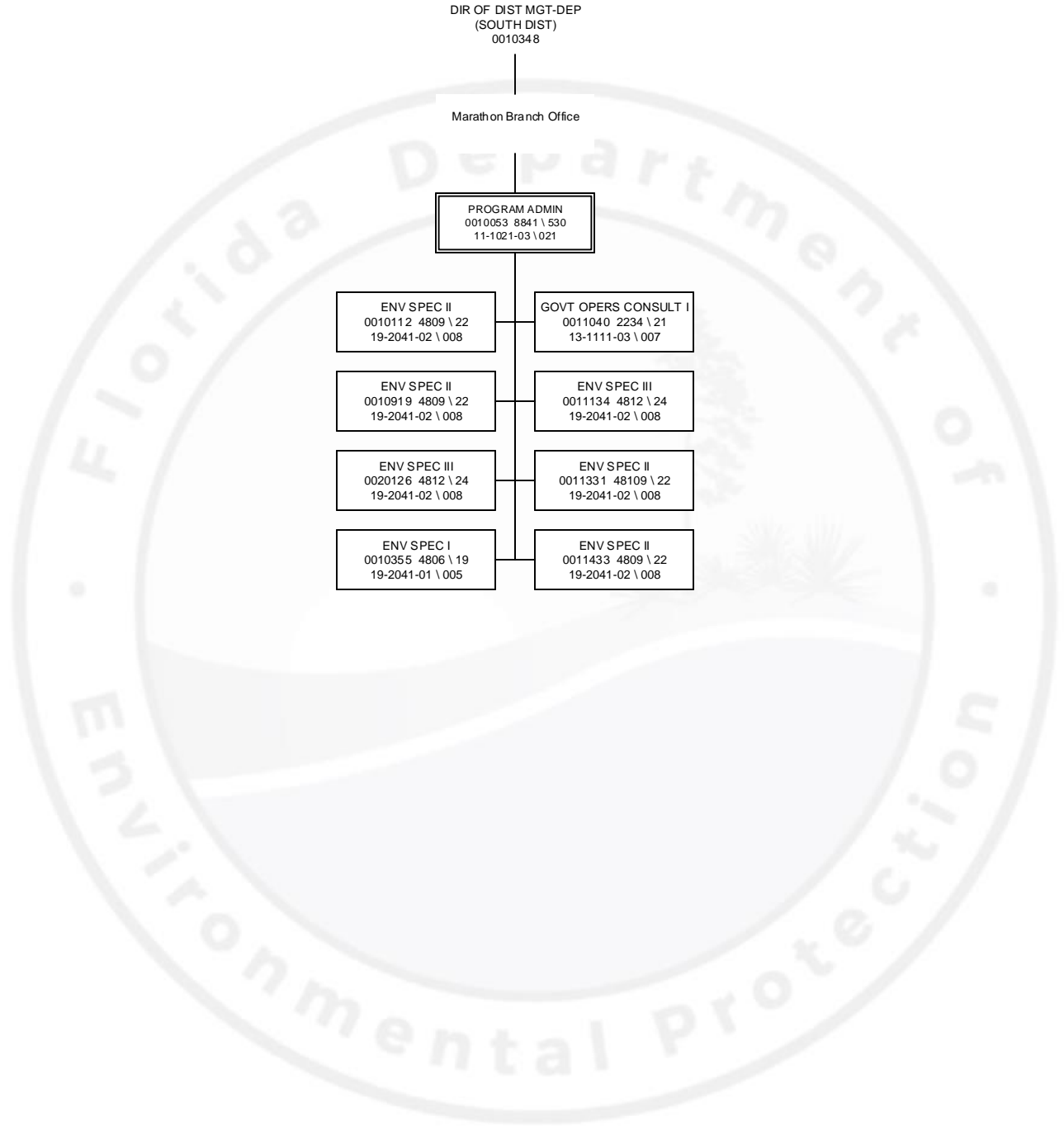
GOVT OPERS CONSULT II
0010624 2236 \ 23
13-1111-04 \ 010

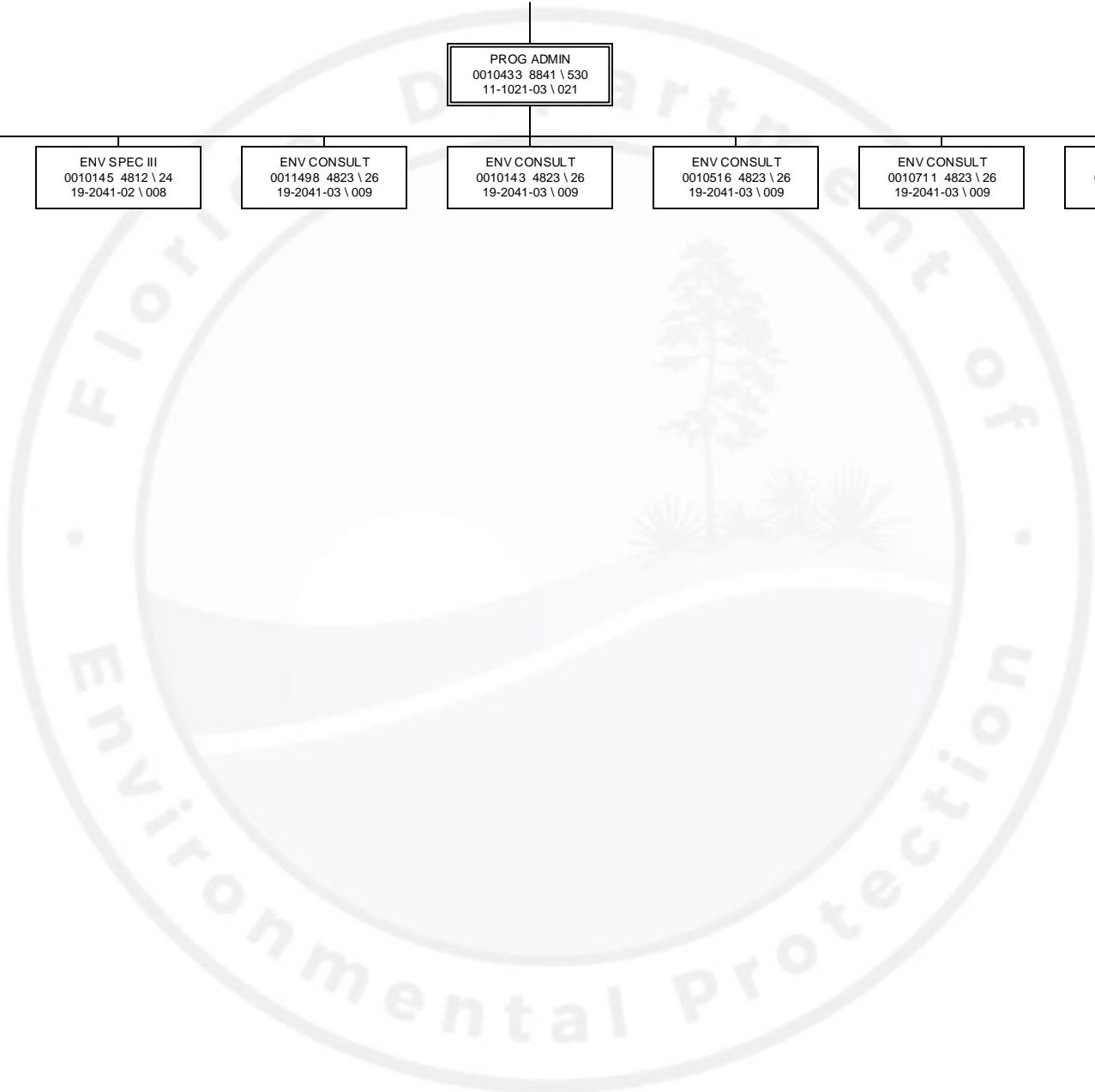
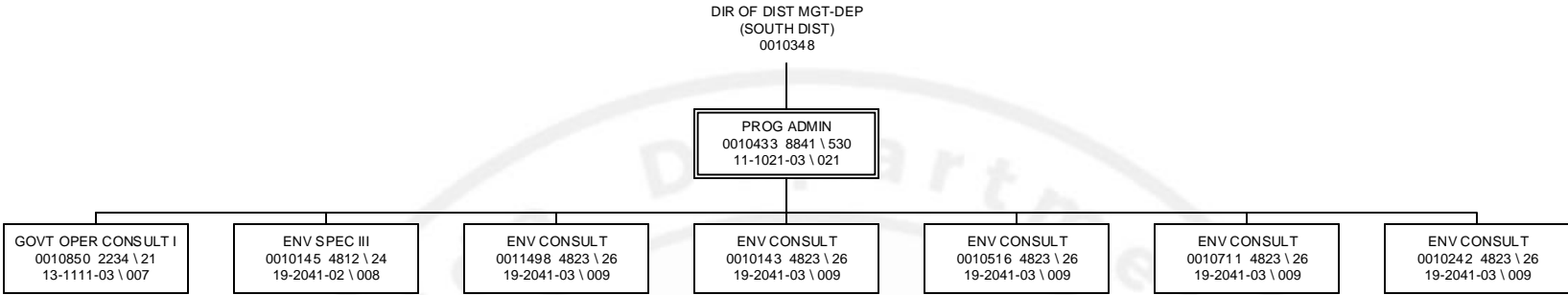
GOVT OPER CONSULT I
0010356 2234 \ 21
13-1111-03 \ 007

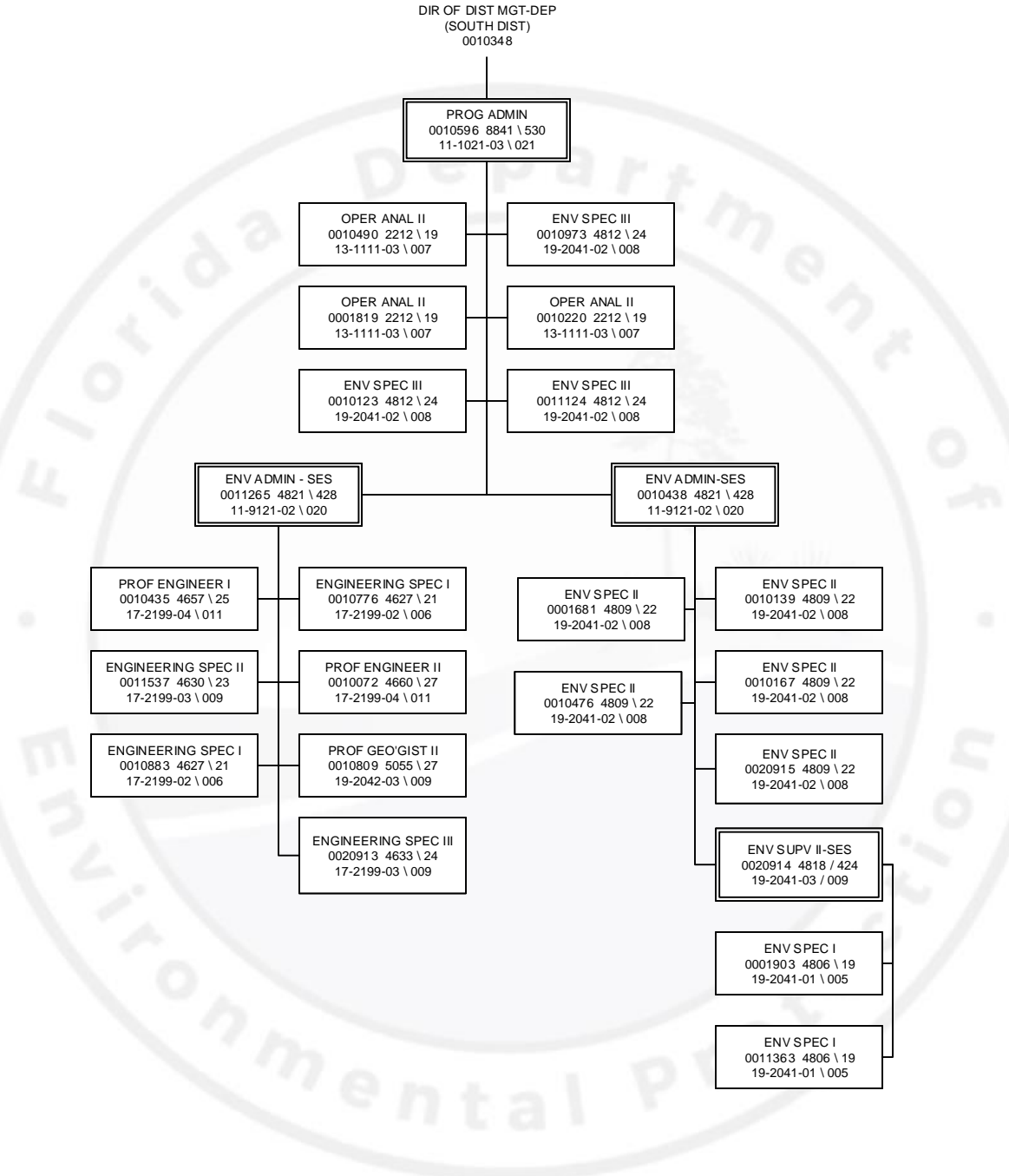
OPER ANAL II
0010147 2212 \ 19
13-1111-03 \ 007

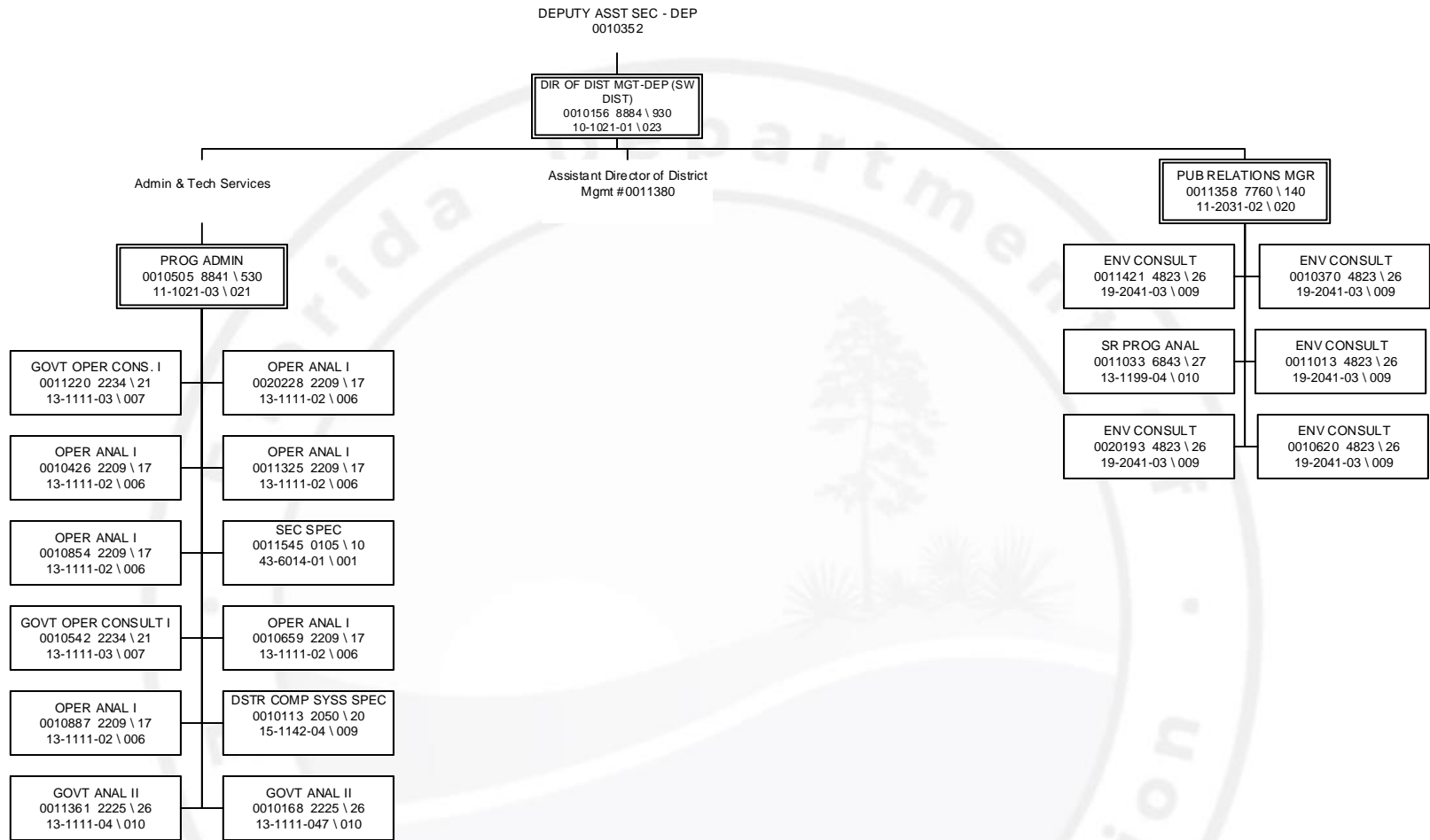
SR PROG ANAL
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13-1199-04 \ 010

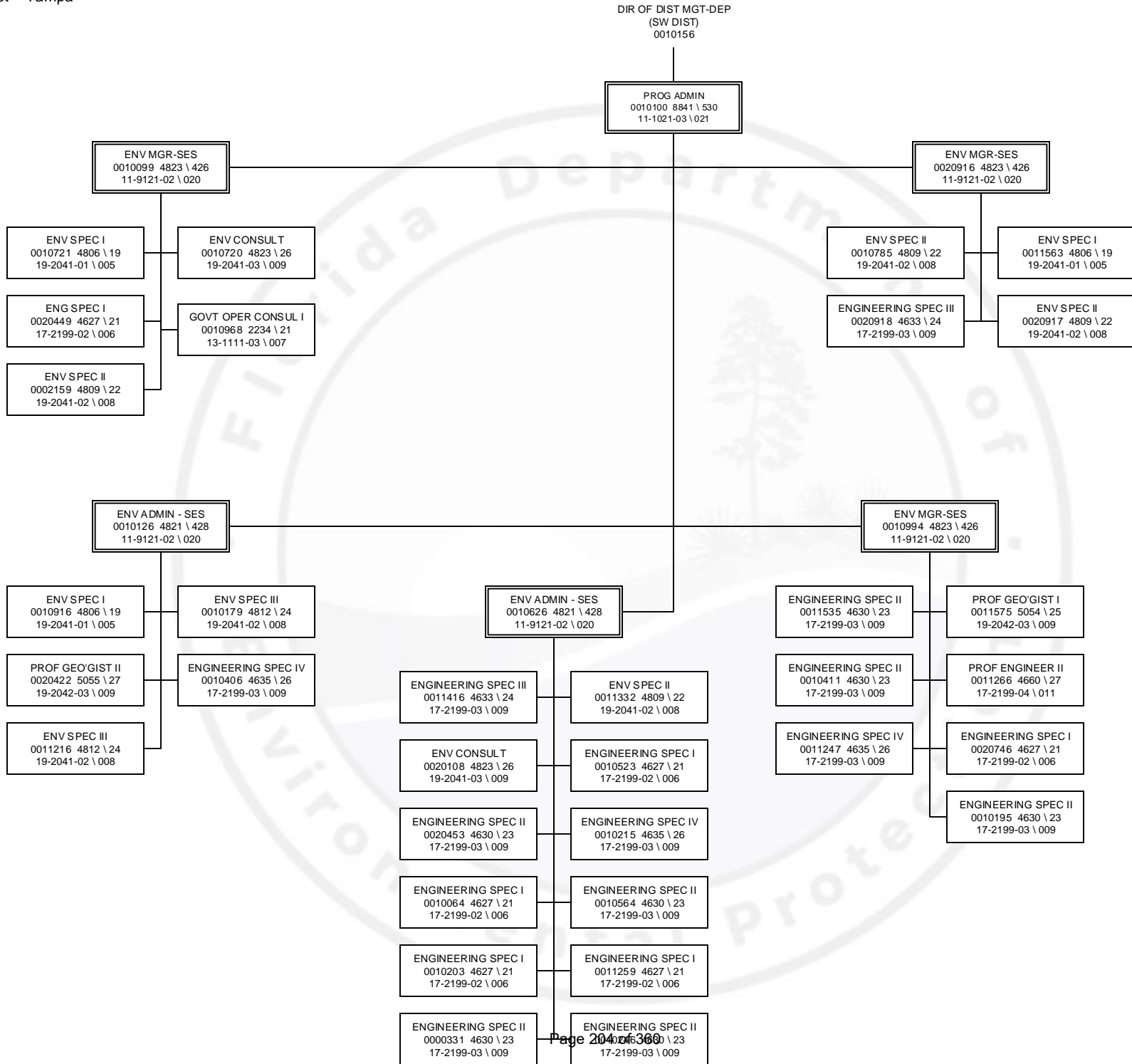
GOVT OPER CONSULT I
0011004 2234 \ 21
13-1111-03 \ 007





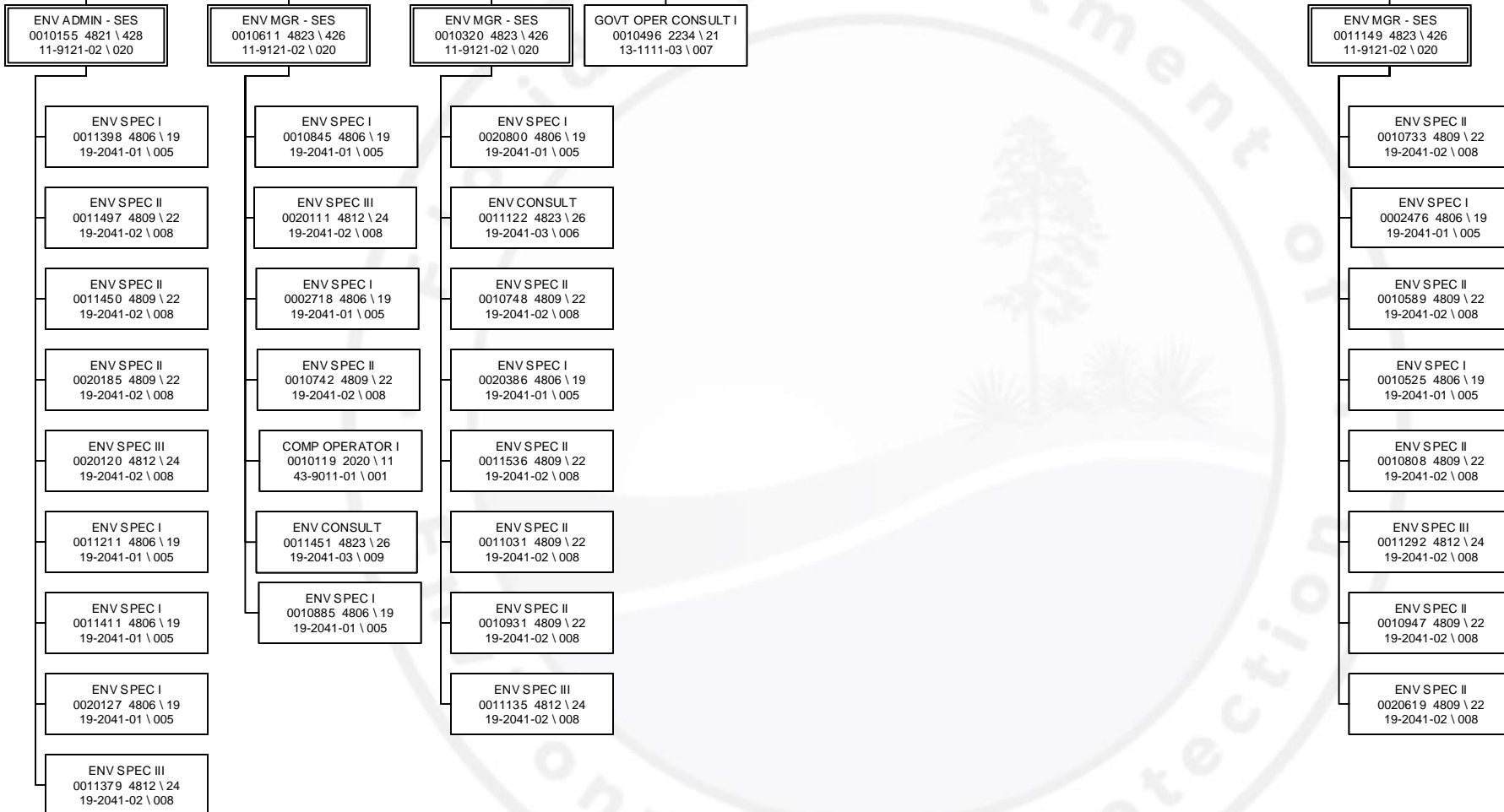






DIR OF DIST MGT-DEP
 (SW DIST)
 0010156

ASST DIR OF DIST MGT-DEP
 (SWD)
 0011380 8785 \ 530
 11-1021-04 \ 022



ENVIRONMENTAL PROTECTION, DEPARTMENT OF		FISCAL YEAR 2020-21			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		428,137,160		1,848,028,482	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		-3,697,584		-2,575,407	
FINAL BUDGET FOR AGENCY		424,439,576		1,845,453,075	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					0
Coordinate Outreach For Conservation Land Management Plans *Number of messages to managers regarding upcoming and past due Conservation Land Management Plans		13	241,410.69	3,138,339	53,285,800
Evaluate Conservation Land Management Plans For Statutory Compliance *Number of Conservation Land Management Plans approved for BOT by ARC or administrative process		23	133,165.43	3,062,805	53,285,798
Measure Percentage Of Land Use Plans In Compliance *Number of Land Use Plans received and approved		63	48,615.94	3,062,804	
Measure Percentage Of Land Use Plans Not In Compliance With Statutory Requirements *Number of land use plans unapproved or not recieved per statutory requirements.		53	57,788.75	3,062,804	
Coordinate And Conduct On-site Land Management Reviews On Sites Exceeding 1,000 Acres *Number of Conservation Land Management Reviews conducted		19	161,200.32	3,062,806	53,285,798
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	3,062,806.00	3,062,806	53,285,798
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.		58	53,116.40	3,080,751	
Fund Priority Beach Projects *		423	1,528.39	646,510	50,000,000
Execute Priority Water Quality And Drinking Water Improvement Projects *PERCENT OF AGREEMENTS EXECUTED THAT MAINTAIN/IMPROVE WATER QUALITY		303	29,321.52	8,884,421	748,661,403
Oversee Responsible Party Cleanups Through Enforcement *		2,376	1,664.37	3,954,551	150,000
Process Water Resource Permits *		5,547	12,021.79	66,684,879	412,639,278
Assure Compliance With Statutory Requirements *		2,928	5,623.20	16,464,737	
Provide Technical Assistance, Public Education And Outreach *		2,376	580.48	1,379,231	
Fund Priority Public Health And Water Resource Protection And Restoration Projects *Number of projects funded		43	277,592.84	11,936,492	9,500,000
Establish Water Quality Criteria And Standards *Number of water quality standards established		1	4,438,989.00	4,438,989	
Monitor, Assess And Prioritize Impaired Surface And Ground Waters *		544	10,656.91	5,797,360	
Develop Total Maximum Daily Load Determinations For Impaired Waters *Number of total maximum daily loads adopted		9	509,658.22	4,586,924	21,000,000
Fund Mine Reclamation Projects *Number of mine reclamation projects underway		12	143,566.08	1,722,793	
Authorize/Encourage (or Require) Reuse Of Reclaimed Water Through Department And Water Management District Permitting Programs *Reclaimed water capacity in average millions of gallons per day		1,834	57.29	105,063	
Fund Eligible Alternative Water Supply Projects *Reclaimed water capacity in average millions of gallons per day		5	270,581.80	1,352,909	90,000,000
Manage Government-funded Cleanups Of Hazardous Waste Contaminated Sites *Number of known contaminated sites being cleaned up		191	13,182.47	2,517,851	15,500,000
Manage Government-funded Cleanups Of Drycleaning Contaminated Sites *Number of known contaminated sites being cleaned up		274	2,863.93	784,716	8,500,000
Manage Government-funded Cleanups Of Petroleum Contaminated Sites *Number of known contaminated sites being cleaned up		4,205	5,626.35	23,658,782	131,057,022
Process Solid And Hazardous Waste Permit Applications, Variances, Exemptions, Certifications And Registrations *		29,578	120.90	3,575,968	
Conduct Solid And Hazardous Waste Compliance Assurance *		1	8,923,066.00	8,923,066	
Conduct Petroleum Storage Systems Compliance Assurance *		8,613	1,222.46	10,529,062	
Reduce Waste * Number of local household hazardous waste collection center grants funded		5	380,457.20	1,902,286	
Conduct Site Investigations *Number of site investigations conducted annually		17	56,352.41	957,991	
Conduct Site Technical Reviews *Number of technical reviews conducted annually		576	3,582.08	2,063,276	
Fund Waste Management Projects *Number of projects funded		32	14,586.63	466,772	8,000,000
Monitor Ambient Air Quality *		979	8,649.49	8,467,847	
Analyze Air Quality And Emissions * Number of emission points reviewed and analyzed		6,570	163.73	1,075,692	
Implement The Federal Clean Air Act * Number of Clean Air Act plans produced		4	110,121.50	440,486	
Review And Approve Air Resource Permits *		975	7,153.65	6,974,806	
Air Compliance Assurance *		2,518	3,188.18	8,027,848	
Small Business Assistance * Number of Small Business Assistance Program contacts per year		12,640	5.47	69,081	67,500,000
Coordination Of Siting Acts, Other Certifications And Report Reviews *Number of certifications and follow-ups of specified facilities		84	3,447.57	289,596	
Conduct Geologic Research Projects * Number of projects completed		358	10,890.13	3,898,667	
Analyze Biological And Chemical Samples *Number of analyses completed		123,930	31.10	3,854,042	
Resource Management * Number of acres treated with controlled burns and exotic species removal.		99,654	633.88	63,168,509	12,000,000
Visitor Services/Recreation * Number of visitors		30,171,397	2.29	69,170,589	53,574,750
On-site Emergency Response, Off-site Coordination And Assistance And Cost Recovery *Number of incidents reported		7,056	187.48	1,322,848	
Total Number Of Investigations Conducted *Percent of environmental law investigations to 100,000 Florida population		4,632	537.36	2,489,070	
TOTAL				374,116,825	1,841,225,647
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES				16,114,240	
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				34,208,540	4,227,428
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				424,439,605	1,845,453,075

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 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: Teresa Johnson

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 2021 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 2022-2023 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 2022-2023 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Water and Land Conservation		557.9	791.7
b	Other Agricultural and Environmental Programs		115.8	27.7
c	Debt Service		No New Series	**125.1
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.

**Continued debt service for Save Our Everglades (Everglades Restoration) and Florida Forever.

* R/B = Revenue or Budget Driver

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2022 - 2023**
Budget Entity: Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023
Interest on Debt	(A) 28,088,600	22,747,100	18,215,600
Principal	(B) 106,830,000	90,630,000	84,115,000
Repayment of Loans	(C) 0	0	0
Fiscal Agent or Other Fees	(D) 56,755	46,072	37,009
Other Debt Service	(E) (832,161)	0	0
Total Debt Service	(F) 134,143,194	113,423,172	102,367,609

Explanation:

SECTION II

ISSUE: Florida Forever Revenue Bonds - Series 2011A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2022	June 30, 2023
3.00% -5.00%	July 1, 2021	127,920,000	0	0
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023	
Interest on Debt	(G) 498,000	0	0	
Principal	(H) 9,960,000	0	0	
Fiscal Agent or Other Fees	(I) 7,094	0	0	
Other	(J) (104,020)	0	0	
Total Debt Service	(K) 10,361,074	0	0	

ISSUE: Florida Forever Revenue Bonds - Series 2011B

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2022	June 30, 2023
4.00% -5.00%	July 1, 2022	164,010,000	0	0
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023	
Interest on Debt	(G) 1,552,500	525,000	0	
Principal	(H) 20,550,000	10,500,000	0	
Fiscal Agent or Other Fees	(I) 7,094	1,050	0	
Other	(J) (104,020)	0	0	
Total Debt Service	(K) 22,005,574	11,026,050	0	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2022 - 2023**
Budget Entity: Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

ISSUE: Florida Forever Revenue Bonds - Series 2012A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2022	June 30, 2023
4.00%-5.00%	July 1, 2023	156,620,000	19,205,000	0
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023	
Interest on Debt	(G) <input type="text" value="2,746,000"/>	<input type="text" value="1,875,000"/>	<input type="text" value="960,250"/>	
Principal	(H) <input type="text" value="17,420,000"/>	<input type="text" value="18,295,000"/>	<input type="text" value="19,205,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="7,094"/>	<input type="text" value="3,750"/>	<input type="text" value="1,921"/>	
Other	(J) <input type="text" value="(104,020)"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="20,069,074"/>	<input type="text" value="20,173,750"/>	<input type="text" value="20,167,171"/>	

ISSUE: Florida Forever Revenue Bonds - Series 2014A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2022	June 30, 2023
5.00%	July 1, 2026	215,515,000	82,305,000	59,285,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023	
Interest on Debt	(G) <input type="text" value="6,255,500"/>	<input type="text" value="5,211,500"/>	<input type="text" value="4,115,250"/>	
Principal	(H) <input type="text" value="20,880,000"/>	<input type="text" value="21,925,000"/>	<input type="text" value="23,020,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="7,094"/>	<input type="text" value="10,423"/>	<input type="text" value="8,231"/>	
Other	(J) <input type="text" value="(104,020)"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="27,148,011"/>	<input type="text" value="27,146,923"/>	<input type="text" value="27,143,481"/>	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2022 - 2023**
Budget Entity: Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023
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 2015A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2022	June 30, 2023
5.0%	July 1, 2026	78,725,000	36,150,000	27,765,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023	
Interest on Debt	(G) <input type="text" value="2,587,250"/>	<input type="text" value="2,206,750"/>	<input type="text" value="1,807,500"/>	
Principal	(H) <input type="text" value="7,610,000"/>	<input type="text" value="7,985,000"/>	<input type="text" value="8,385,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="7,094"/>	<input type="text" value="4,414"/>	<input type="text" value="3,615"/>	
Other	(J) <input type="text" value="(104,020)"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="10,100,324"/>	<input type="text" value="10,196,164"/>	<input type="text" value="10,196,115"/>	

ISSUE: Florida Forever Revenue Bonds - Series 2016A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2022	June 30, 2023
2.000-5.000%	July 1, 2028	159,765,000	93,805,000	78,570,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023	
Interest on Debt	(G) <input type="text" value="5,817,600"/>	<input type="text" value="5,126,850"/>	<input type="text" value="4,401,350"/>	
Principal	(H) <input type="text" value="13,815,000"/>	<input type="text" value="14,510,000"/>	<input type="text" value="15,235,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="7,094"/>	<input type="text" value="10,832"/>	<input type="text" value="9,381"/>	
Other	(J) <input type="text" value="(104,020)"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="19,535,674"/>	<input type="text" value="19,647,682"/>	<input type="text" value="19,645,731"/>	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2022 - 2023**
Budget Entity: Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023
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, 2022	June 30, 2023
5.000%	July 1, 2028	75,125,000	49,375,000	42,115,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023	
Interest on Debt	(G) <input type="text" value="3,143,750"/>	<input type="text" value="2,814,500"/>	<input type="text" value="2,468,750"/>	
Principal	(H) <input type="text" value="6,585,000"/>	<input type="text" value="6,915,000"/>	<input type="text" value="7,260,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="7,094"/>	<input type="text" value="5,629"/>	<input type="text" value="4,938"/>	
Other	(J) <input type="text" value="(104,020)"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="9,631,824"/>	<input type="text" value="9,735,129"/>	<input type="text" value="9,733,688"/>	

ISSUE: Florida Forever Revenue Bonds - Series 2018A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2022	June 30, 2023
5.000%	July 1, 2029	119,305,000	89,250,000	78,240,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023	
Interest on Debt	(G) <input type="text" value="5,488,000"/>	<input type="text" value="4,987,500"/>	<input type="text" value="4,462,500"/>	
Principal	(H) <input type="text" value="10,010,000"/>	<input type="text" value="10,500,000"/>	<input type="text" value="11,010,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="7,094"/>	<input type="text" value="9,975"/>	<input type="text" value="8,925"/>	
Other	(J) <input type="text" value="(104,020)"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="15,401,074"/>	<input type="text" value="15,497,475"/>	<input type="text" value="15,481,425"/>	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2022- 2023**
Budget Entity: Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2020 - 2021	ESTIMATED FY 2021 - 2022	REQUEST FY 2022 - 2023
Interest on Debt	(A) 7,089,313	6,309,563	5,513,513
Principal	(B) 15,595,000	16,385,000	17,175,000
Repayment of Loans	(C) 0		0
Fiscal Agent or Other Fees	(D) 15,741	14,182	12,544
Other Debt Service	(E) (126,136)		0
Total Debt Service	(F) 22,573,918	22,708,745	22,701,056

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 and shall be deposited into the Land Acquisition Trust Fund.

SECTION II

ISSUE: Save Our Everglades Restoration Bonds 2013A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2022	June 30, 2023
3.00%-5.00%	July 1, 2032	46,445,000	28,925,000	26,515,000
(6)		(7)	(8)	(9)
		ACTUAL FY 2020 - 2021	ESTIMATED FY 2021 - 2022	REQUEST FY 2022 - 2023
Interest on Debt		(G) 1,291,750	1,181,500	1,088,700
Principal		(H) 2,205,000	2,320,000	2,410,000
Fiscal Agent or Other Fees		(I) 3,148	3,125	2,893
Other		(J) (25,227)	0	0
Total Debt Service		(K) 3,474,671	3,504,625	3,501,593

ISSUE: Save Our Everglades Restoration Bonds 2015A

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2022	June 30, 2023
3.00% - 5.00%	July 1, 2035	46,740,000	35,150,000	33,075,000
		ACTUAL FY 2020 - 2021	ESTIMATED FY 2021 - 2022	REQUEST FY 2022 - 2023
Interest on Debt		(G) 1,549,563	1,455,563	1,356,813
Principal		(H) 1,880,000	1,975,000	2,075,000
Fiscal Agent or Other Fees		(I) 3,148	3,713	3,515
Other		(J) (25,227)	0	0
Total Debt Service		(K) 3,407,484	3,434,275	3,435,328

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2022- 2023**
Budget Entity: Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023
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 2017A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2022	June 30, 2023
5.00%	July 1, 2025	42,465,000	17,895,000	12,215,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023
Interest on Debt (G)		1,422,250	1,165,000	894,750
Principal (H)		5,145,000	5,405,000	5,680,000
Fiscal Agent or Other Fees (I)		3,148	2,330	1,790
Other (J)		(25,227)	0	0
Total Debt Service (K)		6,545,171	6,572,330	6,576,540

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

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2022	June 30, 2023
5.00%	July 1, 2029	19,570,000	14,665,000	12,865,000
		ACTUAL	ESTIMATED	REQUEST
		FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023
Interest on Debt (G)		900,750	819,000	733,250
Principal (H)		1,635,000	1,715,000	1,800,000
Fiscal Agent or Other Fees (I)		3,148	1,638	1,467
Other (J)		(25,227)	0	0
Total Debt Service (K)		2,513,671	2,535,638	2,534,717

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2022- 2023**
Budget Entity: Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023
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 Save Our Everglades Restoration Bonds 2019B (Series 2007A- 2007B
ISSUE: Refunded)

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2022	June 30, 2023
5.00%	July 1, 2027	42,220,000	28,800,000	23,590,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023	
Interest on Debt	(G) 1,925,000	1,688,500	1,440,000	
Principal	(H) 4,730,000	4,970,000	5,210,000	
Fiscal Agent or Other Fees	(I) 3,148	3,377	2,880	
Other	(J) (25,227)	0	0	
Total Debt Service	(K) 6,632,921	6,661,877	6,652,880	

ISSUE: _____

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2022	June 30, 2023
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	ACTUAL	ESTIMATED	REQUEST	
	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023	
Interest on Debt	(G) <input type="text"/>	<input type="text"/>	<input type="text"/>	
Principal	(H) <input type="text"/>	<input type="text"/>	<input type="text"/>	
Fiscal Agent or Other Fees	(I) <input type="text"/>	<input type="text"/>	<input type="text"/>	
Other	(J) <input type="text"/>	<input type="text"/>	<input type="text"/>	
Total Debt Service	(K) <input type="text"/>	<input type="text"/>	<input type="text"/>	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2022 - 2023**
Budget Entity: Waste Management - 37450300

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023
Interest on Debt	(A) 1,078,750	828,500	565,750
Principal	(B) 5,005,000	5,255,000	5,520,000
Repayment of Loans	(C) 0	0	0
Fiscal Agent or Other Fees	(D) 2,158	1,657	1,132
Other Debt Service	(E) -28,886	0	0
Total Debt Service	(F) 6,057,022	6,085,157	6,086,882

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

SECTION II

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2022	June 30, 2023
5.00%	October 31, 2019	24,820,000	21,575,000	16,570,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023	
Interest on Debt	(G) 1,078,750	828,500	565,750	
Principal	(H) 5,005,000	5,255,000	5,520,000	
Fiscal Agent or Other Fees	(I) 2,158	1,657	1,132	
Other	(J) -28,886	0	0	
Total Debt Service	(K) 6,057,022	6,085,157	6,086,882	

ISSUE:

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2022	June 30, 2023
	ACTUAL	ESTIMATED	REQUEST	
	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023	
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	(K) 0	0	0	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2022- 2023

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-1920DEP-001	3/9/2021	Division of Recreation and Parks	<p>FINDING #1 Under the Agreement MY-0813 (Agreement), the Captiva Cruises, Inc. (Concessionaire) is to provide visitor services within the boundaries of Cayo Costa State Park, Jug Creek Cottages, Gasparilla Island State Park, Stump Pass Beach State Park, and Don Pedro Island State Park. According to Paragraph 23 Compensation of the Agreement, the Concessionaire is required to pay the Department a per passenger fee equal to the minimum statewide pedestrian fee as stated in the Florida Park Service fee schedule, currently \$2.00, for visitors six years and older. The Concessionaire provides ferry services to Cayo Costa State Park, Stump Pass Beach State Park, and Don Pedro Island State Park. However, during the audit period, with the exception of one month, the Concessionaire only collected and remitted Park entry fees for visitors at Cayo Costa State Park. Based on discussions with Park and Concessionaire staff, Park entry fees at the other two Parks were collected through those Parks.</p> <p>RECOMMENDATION We recommended the Division work with Park management to ensure that the Concessionaire collects and remits Park entry fees as required under the Agreement. If the Division determines that the Concessionaire is not required to collect and remit Park entry fees at certain locations, the Agreement should be amended to clarify the requirement.</p>	(1) The Division agreed with the recommendation. The Park, District, and Bureau of Operational Services (BOS) affirmed expectations with the Concessionaire related to the collection of park entry fees from ferry service passengers. Captiva Cruises and its subcontractors transport visitors to Cayo Costa State Park and fees are collected. Subcontractors do not currently take passengers to Stump Pass and Don Pedro Island State Parks. The Division is preparing to move the current subcontractors to Commercial Use Agreements. All new Agreements will specify the requirements of collecting park entry fees.	
A-1920DEP-001	3/9/2021	Division of Recreation and Parks	<p>FINDING #2 According to Paragraph 25.c. of the Agreement, the Concessionaire is required to provide an Annual Profit and Loss Statement to the Department no later than April 30th of the following calendar year. If annual gross sales exceed \$400,000, Paragraph 25.e. of the Agreement requires the Concessionaire to submit a Limited Engagement Document by June 30th of the following calendar year. Both documents for 2019 were submitted past the required due dates. The 2019 Annual Profit and Loss Statement was signed by the Concessionaire and dated June 1, 2020. The 2019 Limited Engagement Document was signed by the Concessionaire's Certified Public Accountant and dated August 12, 2020.</p> <p>RECOMMENDATION We recommended the Division work with the Park and Concessionaire to ensure the Annual Profit and Loss Statement and Limited Engagement Document are submitted timely by the required dates as specified in the Agreement.</p>	(2) The Division agreed with the recommendation. The Park, District, and BOS reaffirmed to the Concessionaire that the Annual Profit and Loss Statement and the Limited Engagement Document must be submitted according to the Agreement by the due dates.	
A-1920DEP-001	3/9/2021	Division of Recreation and Parks	<p>FINDING #3 Per Paragraph 16 of the amended Agreement, <i>the Concessionaire may subcontract, as necessary, to perform the Services, provided the Department has consented to the subcontractor prior to execution of the subcontract. Unless otherwise granted by amendment, only the Florida Park Service District Bureau Chief or his or her superior may grant consent to utilize a subcontractor. Consent to use a subcontractor must be in writing.</i> During FY 2019-2020, the Concessionaire used four subcontractors to provide ferry services. The District Bureau Chief provided the Concessionaire a Letter of Authorization for only one of the four. During the course of our audit, the Park Manager signed retroactive Letters of Authorization dated August 10, 2020, to the Concessionaire for the remaining three subcontractors. According to Paragraph 16 of the amended Agreement, <i>the term subcontractor, as used in this Agreement, shall include any entity or person offering goods or services in the Park by written or oral agreement, license, or other arrangement with the Concessionaire.</i> Paragraph 16 further states, <i>the Concessionaire shall include a provision in its subcontract that requires the subcontractor to comply with the terms of this Agreement, and to submit reports in the form required by paragraph 25.</i> At the time of our audit, three of the Concessionaire's four subcontracts had expired. The active subcontract contained the required provision. The Concessionaire was aware of the expired subcontracts. While Paragraph 16 of the Agreement describes subcontractors as <i>entities or persons offering goods and services in the Park by written or oral agreement, license, or other arrangement with the Concessionaire,</i> it also requires that the Concessionaire include a provision in its subcontract that requires the subcontractor to comply with the terms of this Agreement. These statements present conflicting direction with respect to the Concessionaire's requirement for written subcontracts.</p> <p>RECOMMENDATION We recommended the Division work with the District and Park to review the current subcontractors being used by the Concessionaire. The use of any subcontractor should be granted in writing by the District Bureau Chief as required under the Agreement. In addition, we recommended the Division work with BOS, District, and Park management to amend the Agreement to clarify and provide consistent direction regarding requirements for written subcontracts.</p>	(3) The Division agreed with the recommendation. The Division is developing a new Concession Agreement with Captiva Cruises for ferry services only to Cayo Costa. The current subcontractors will be required to operate under Commercial Use Agreements, not as subcontractors.	

(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-001	3/9/2021	Division of Recreation and Parks	<p>FINDING #4 Paragraph A.1. of the Agreement 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> According to Paragraph A.6. of the Agreement Minimum Accounting Requirements, <i>daily entries, to account for gross sales and sales tax collections by point of sale and/or collection station, shall be made to a ledger, and automated ledger, a journal or by an automated entry. Entries shall equal amounts deposited by period.</i> We compared reported gross sales during the sample months of January and February 2020 to monthly bank deposits. The January Reported Gross Sales were \$111,469.50. The January Bank Deposits totaled \$11,919.40. The February Reported Gross Sales were \$132,801.10. The February Bank Deposits totaled \$12,893.56. The Concessionaire has established a recordkeeping system that includes Agreement related monthly revenue reports and daily Point of Sale (POS) reports. The Concessionaire has also established a bank account used solely for Agreement operation. However, the Concessionaire's recordkeeping and primary bank account combines revenue and deposits applicable to the Park with operations external to the Park. The Concessionaire uses the account established solely for Agreement operations for transferring funds from the primary bank account and subsequently paying monthly commission amounts and Park admission fees to the Department. As a result, daily entries to account for gross sales did not equal amounts deposited by period. This circumstance limits the accountability and financial transparency of the Concessionaire's reported gross sales.</p> <p>RECOMMENDATION We recommended the Division work with the Park and the Concessionaire to ensure that the daily entries which account for gross sales under the Agreement equal the amounts deposited to the Concessionaire's bank account established for use solely for the Concessionaire's Agreement operations.</p>	(4) The Division agreed with the recommendation. The Park, District, and BOS directed the Concessionaire to establish and maintain a bank account solely for the Concessionaire's Agreement operations. BOS will monitor and confirm the establishment of a separate bank account.	
A-1920DEP-001	3/9/2021	Division of Recreation and Parks	<p>FINDING #5 Under Minimum Operational Requirements and Procedures Exhibit A of the Agreement, the Concessionaire is authorized and agrees to operate the ferry service, merchandise resale, overnight accommodation management and food service operation. Based on our review, the only required service provided by the Concessionaire was the ferry service. On March 5, 2019, the Park Manager sent the Concessionaire a Notification of Non-Compliance letter stating that required services were not being provided at all locations outlined by the Agreement with compliance required by March 31, 2019. The Concessionaire provided a response requesting amendment of the Agreement. On June 10, 2019, the Park Manager responded that the Department would amend the Agreement to reflect a revision of required services. However, the Division has not amended the Agreement.</p> <p>RECOMMENDATION We recommended the Division work with the Park and Concessionaire to ensure that required services outlined in the Agreement are being provided. If the Division has determined that these services are no longer required, the Agreement should be amended to reflect updated service requirements.</p>	(5) The Division agreed with the recommendation. The Park, District, and BOS has met with the Concessionaire and addressed the deficiency regarding required services. The Division is developing a new Concession Agreement with Captiva Cruises for ferry services to Cayo Costa only.	
A-1920DEP-001	3/9/2021	Division of Recreation and Parks	<p>FINDING #6 According to Paragraph 7 of the Schedule and Scope of capital improvements of the Agreement, the Concessionaire was required to provide \$100,000 in funding for capital improvements by December 31, 2017. As of February 2018, the Concessionaire had documented completion of capital improvements totaling \$54,095.00. On March 5, 2019, the Park Manager sent the Concessionaire a Notice of Non-Compliance regarding completion of the capital improvements with a deadline of March 31, 2019. The Concessionaire provided a response requesting amendment of the Agreement. On June 10, 2019, the Park Manager notified the Concessionaire that the capital improvements should be completed by December 31, 2019. On December 4, 2019, the Park Manager extended the capital improvement completion date to December 31, 2020. On October 12, 2020, the Concessionaire requested an additional extension on the capital improvement completion date. At the time of this audit, the required capital improvements had not been completed and the Division had not responded to the Concessionaire's request for an extension.</p> <p>RECOMMENDATION We recommended the Division work with Park management to address the Concessionaire's continued non-compliance regarding completion of required capital improvements consistent with performance provisions under the Agreement. The Division should also respond to the Concessionaire's most recent request for an additional extension.</p>	(6) The Division agreed with the recommendation. The Concessionaire was asked to submit a payment proposal for the remaining capital improvements obligation. The capital improvements payment proposal was received by the Division, which included conditions under which capital improvements will be paid. The Division's present expectation is that the overdue funds will be paid in full and is developing a new Agreement.	
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.	

(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-002	3/25/2020	Division of Air Resource Management	<p>FINDING #2</p> <p>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. 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 <i>provide, 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> <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>	(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.	
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, Florida Statutes (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.	

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A-1920DEP-002	3/25/2020	Division of Air Resource Management	<p>FINDING #4 According to Paragraph 9 of the Standard Terms and Conditions Applicable to Grant Agreements, <i>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.</i> 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 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 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 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.	
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., scrappage documentation for Task 3) and provide written approvals as stated in the work plan.	
A-1920DEP-003	11/17/2020	Division of Environmental Assessment and Restoration	<p>FINDING #1 According to required Task Assignments (TA) deliverables for Staff Meetings, <i>brief staff meeting notes will be provided to DEP's Contract Manager or by a person authorized in Exhibit I no later than 3 days after meeting is held. Staff meeting notes should describe the date and time of the meeting and a brief description of any key action items.</i> The TA performance measure for Staff Meetings requires that <i>Department staff will review staff meetings and provide comment/revision as needed to ensure work performed in accordance with scope.</i> Under the sampled invoices, Wildwood Consulting, Inc. (Contractor) invoiced 43 Staff Meetings and documentation for 14 were not provided. According to TA deliverables for Teleconferences, <i>following any teleconference with DEP and/or stakeholders, a brief e-mail that lists the items discussed will be sent to the person who assigned the work as authorized under Exhibit I. The e-mail will list the meeting purpose and any action items or major decisions from the meeting.</i> The TA Teleconference Performance Measure requires that <i>Department staff will review teleconferences and provide comment/revision as needed to ensure work performed in accordance with the scope.</i> Under the sampled invoices the Contractor invoiced for 36 Teleconferences and documentation supporting seven were not provided. According to the Contract Manager, the required Staff Meeting and Teleconference documentation could not be located.</p> <p>RECOMMENDATION We recommended the Division of Environmental Assessment and Restoration (Division) ensure documentation of Staff Meetings and Teleconferences are received from the Contractor consistent with TA deliverable requirements prior to invoice approval.</p>	(1) The Division agreed with the recommendation. The Contract Manager has received and maintained staff meeting and teleconference notes from the Contractor prior to invoice approval. We reviewed documentation demonstrating staff meetings and teleconference notes were being obtained from the Contractor.	

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A-1920DEP-003	11/17/2020	Division of Environmental Assessment and Restoration	<p>FINDING #2 According to Section 11 of the Contract, the Department's Contract Manager shall have five business days to inspect and approve an invoice. According to Section 215.422(1), F.S., <i>Approval and inspection of goods or services shall take no longer than 5 working days unless the bid specifications, purchase order, or contract specifies otherwise</i>. Based on our review the Division's Contract Manager did not approve the invoices within five business days. The Contract Manager indicated their review process normally exceeds five days.</p> <p>RECOMMENDATION We recommended the Division ensure invoices are approved within the timeframe required under the Contract and Section 215.422, F.S.</p>	(2) The Division agreed with the recommendation. Division Staff will work with Finance and Accounting representatives to identify areas that could be updated in the renewal of the Contract. One area under consideration is delivery timing of invoices to mid-month to reduce the overall timeframe of the review process.	
A-1920DEP-006	11/13/2019	Division of Recreation and Parks	<p>FINDING #1 According to Paragraph 1.8(i) of the Division Operations Manual, <i>Park safes must be secured to a wall or structure and have an inner compartment that can be locked to provide additional access restrictions</i>. 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, Florida Administrative Code (F.A.C.), 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. 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 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. The Purchase Order for single source exception, 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. While it is imperative that the Park maintain the health and safety of all Park visitors and residents, the Park did not have processes in place to ensure these pumps were being maintained. As such, repetitive emergency repair purchases does 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 solicited quotes from the same three vendors and obtained a quote from only one. Of the three, two were not viable vendor options. 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. Three regional vendors were solicited for linen services at the Park. The Park received only one quote. The vendor was selected and the Purchase Order has been executed with a justification statement in the Purchase Order comments. Equipment maintenance practices are no longer a factor due to the septic system now being maintained by the Loxahatchee River District.	
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 Division 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.	

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A-1920DEP-006	11/13/2019	Division of Recreation and Parks	<p>FINDING #5</p> <p>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</p> <p>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</p> <p>We reviewed the Agreements of Occupancy for employees residing at the Park. Section 1 of the Agreement references the incorrect location for the Florida Park Service Housing Policy in the Division 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 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 less than the base rate. 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</p> <p>We recommended the Division work with the Park to review and correct any inconsistencies with the Agreement language referencing the Division 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 Division Operations Manual has been revised for statewide consistency. All Occupancy Agreements have been reviewed and the Occupancy Agreements for this Park have been updated.	
A-1920DEP-006	11/13/2019	Division of Recreation and Parks	<p>FINDING #7</p> <p>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 Division 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 Division 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.</i> The rental rate for additional occupants is \$100 per person, per month. We verified that two residents had additional occupants, and that one had not paid the required rental fee per the Division 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</p> <p>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 Division 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</p> <p>According to the Division 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</p> <p>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</p> <p>Division requirements for Permits are addressed in the Division 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 Friends of Jonathan Dickinson State Park, Inc. Citizen Support Organization (CSO). These events were not sponsored by the CSO. 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 Division Operations Manual and there is no documentation of required liability insurance for the event.</p> <p>RECOMMENDATION</p> <p>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>	<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.</p>	
A-1920DEP-006	11/13/2019	Division of Recreation and Parks	<p>FINDING #10</p> <p>The CSO's 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, 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. 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</p> <p>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>	<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.</p>	
A-1920DEP-006	11/13/2019	Division of Recreation and Parks	<p>FINDING #11</p> <p>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 CSOs Financial Policy, 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. 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, 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. 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:</p> <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>RECOMMENDATION</p> <p>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 Division Operations Manual.</p>	<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:</p> <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. <p>By-laws are being updated to remove language approving Club Scrub to make large purchases from select businesses.</p> <ul style="list-style-type: none"> •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 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 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 According to Chapter 1.4.(c)(3) of the Division 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 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. Going forward, 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	12/4/2019	Division of Recreation and Parks	<p>FINDING #1 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 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	12/4/2019	Division of Recreation and Parks	<p>FINDING #2 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 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	12/4/2019	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 language contained in the Agreement and the Operations Manual has been updated to ensure that consistent direction regarding the receipt, review, and approval of annual Safety Plan revisions. The Department's Safety Officer has approved the Concessionaire's most recent Safety Plan. The Quarterly Evaluations have been conducted and reflect the Concessionaire's compliance with the Safety Plan. The Chapter of the Operations Manual regarding Concessions has been revised to include requirements for Quarterly Evaluations.	
A-1920DEP-007	12/4/2019	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	12/4/2019	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	12/4/2019	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	12/4/2019	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 bathroom/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 has amended the Agreement which includes agreed upon modifications to the Capital Improvements and required completion dates. The completion dates for the improvements have been approved by the Division.	
A-1920DEP-008	2/20/2020	Division of Recreation and Parks	<p>FINDING #1 Chapter 1.8(c)(2) of the Division 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, 24 were not closed daily as required. At Ravine Gardens State Park (Park), Park management indicated this was primarily due to weekend staffing limitations.</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. We reviewed sample documentation and verified that the Park has closed FIN Sessions 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, one had not obtained two quotes as required for stone repairs. According to the purchase, 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 that more than one quote for purchases that meet or exceed \$2,500 are obtained and will provide a statement of justification if 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. (Agreement), Citizen Support Organization (CSO), <i>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 the Division and CSO and attached to the original Agreement. The 2020 Annual Program Plan was verified as signed by the CSO President and Park Manager on December 14, 2019, as required.	
A-1920DEP-008	2/20/2020	Division of Recreation and Parks	<p>FINDING #4 The CSO has established Financial Policies and 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, 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. The Park Manager will ensure that the oversight of funds and updated CSO's Financial Policies are consistent. We obtained the updated CSO Financial Policies reviewed by the Park Manager and verified that current CSO practices are now reflected.	

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A-1920DEP-008	2/20/2020	Division of Recreation and Parks	<p>FINDING #5</p> <p>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 in special events. The CSO is required to remove all references to the Department and Division and modify the forms to 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.</p> <p>RECOMMENDATION</p> <p>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 was updated to remove all references to the Department and Division and eliminated Park staff overseeing the permits. Park staff and CSO officers were trained on the process according to the CSO Handbook. Based on reviewed documentation, we verified that updated permit language was consistent with the CSO Handbook.	
A-1920DEP-011	5/29/2020	Division of Waste Management	<p>FINDING #1</p> <p>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 Department 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</p> <p>We recommended the Division of Waste Management work with the Petroleum Restoration Program (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) The Division agreed with the recommendation. Within the Contract GC130 Task Assignment 5 for 2020-2021 FY, PRP implemented the submission of a monthly 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.	
A-1920DEP-011	5/29/2020	Division of Waste Management	<p>FINDING #2</p> <p>Under the task for Site Access Agreement (SAA) Letters (Task 7), the 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 there of, 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</p> <p>Going forward, we recommended the Division of Waste Management 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) The Division agreed with the recommendation. An amendment for the Contract has been drafted and is being reviewed by the Office of General Counsel (OGC) which includes guidance for Task 7 that expands on the issuance of follow-up letters and site access orders. PRP has also notified the Contractor to discontinue billing 3rd letters as initial site access letters, except for situations where the Contractor had no prior involvement with site access attempts, and instead bill them as follow up letters.	

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A-1920DEP-011	5/29/2020	Division of Waste Management	<p>FINDING #3</p> <p>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.</i> For Task 15 the Contract states that <i>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</p> <p>Given the circumstances noted regarding the Division's oversight of Task 15, we recommended the following:</p> <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 agreed with the recommendation. Each recommendation has been addressed as follows:</p> <ul style="list-style-type: none"> • The drafted Contract amendment includes deliverables for General and Accounting Support for Task 15. • The drafted Contract amendment removes Task 9. • Task Assignments now contain detailed information regarding the budgeted positions, rates, and budgeted hours. • The budgeted hours for full time positions have been decreased to remove holiday leave time. • Changes in funded positions are now issued through Task Assignment change orders. • The drafted Contract amendment further defines the required documentation for time logs and their approval. 	
A-1920DEP-013	1/16/2020	Division of Recreation and Parks	<p>FINDING #1</p> <p>According to Paragraph F of the Agreement CA-0917 (Agreement) with American Parks of Florida LLC (Concessionaire) at Fort Clinch State Park (Park), 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. 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</p> <p>We recommended the Division work with Park management to ensure the Concessionaire's total gross sales are reported consistent with Agreement requirements.</p>	<p>(1) The Division agreed with the recommendation. In November 2020, the Division corrected the procedure for reporting total gross sales. The Division conducted a full reconciliation of reported total gross sales for the life of the Agreement to August of 2020. The findings of that reconciliation were presented to the Concessionaire and the issue was resolved.</p>	
A-1920DEP-013	1/16/2020	Division of Recreation and Parks	<p>FINDING #2</p> <p>Section A.1 of the Minimum Accounting Requirements in the Agreement 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</p> <p>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>	<p>(2) The Division agreed with the recommendation. The business was sold and is no longer operated by the same individual. The current Concessionaire's bank accounts do not appear to include deposits from outside business.</p>	

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
A-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, if Park receipts exceed \$2,000, a night bank deposit is mandatory. 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. It was verified that the monthly commission payment for the most recent month was submitted by the Concessionaire timely and deposited by the Park within the time frame specified in the Operations Manual.	
A-1920DEP-013	1/16/2020	Division of Recreation and Parks	<p>FINDING #4 According to the Minimum Accounting Requirements in the Agreement, <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.	
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 Citizen Support Organization (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 initialed by the Park Manager.</p> <p>RECOMMENDATION We recommended 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. The Agreement has been amended 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 initialed 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 Concessionaire has launched a website at fortclinchvisitorcenter.com and content meets the requirements for a website as outlined in the Agreement.	

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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.	
A-1920DEP-015	8/20/2020	Division of Recreation and Parks	<p>FINDING #1 According to Paragraph 5.b. of the Agreement CA-0518 with the Friends of Fakahatchee, Inc. (Agreement), Citizen Support Organization (CSO) at Fakahatchee Strand Preserve State Park (Park) is required to submit an Annual Program Plan on or before the end of the CSO's fiscal year. The Annual Program Plan for 2020 was signed by the CSO President and approved by the Park Manager on January 24, 2020. According to the CSO Agreement, the Annual Program Plan shall include fundraisers the CSO proposes. For any activities, programs, or events anticipated to take place on Park property, the CSO's Annual Program Plan must also include the requested designation of the specific location, facilities, and time for each such use. The Annual Program Plan for 2020 did not include the CSO's sale of merchandise in the visitor center.</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 and locations are designated in the Annual Program Plan and approved by the Park Manager.</p>	(1) The Division agreed with the recommendation. The Park Manager required the CSO Annual Program Plan to be submitted on or before the deadline of December 31st and required that the plan designate specific locations and facilities for activities, programs and events anticipated to take place on park property. We obtained the 2021 Annual Program Plan that contained the required information for verification.	
A-1920DEP-015	8/20/2020	Division of Recreation and Parks	<p>FINDING #2 According to Chapter 1.4(g)(1) of the Division Operations Manual, 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. Sections 110.504, and 768.28, F.S., provide for state liability coverage for volunteers including CSOs. According to Chapter 3.11 <i>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. To ensure coverage, Board members must have a signed Volunteer Agreement on file that is updated annually along with a Position Description. Of the 20 active CSO members, we verified that Volunteer Agreements were current for four members as of December 31, 2019.</p> <p>RECOMMENDATION: 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.</p>	(2) The Division agreed with the recommendation. Park management provided documentation to demonstrate all CSO Board members had signed and approved Volunteer Agreements. These Agreements are being signed annually and maintained by the Park in VSys.	

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A-1920DEP-015	8/20/2020	Division of Recreation and Parks	<p>FINDING #3</p> <p>According to Paragraph 5 of the Minimum Operational Requirements and Procedures under the Concession Agreement, the CSO must provide a Maintenance and Repair Plan within 30 days of operation under the Agreement for evaluation and approval by the Park Manager. The CSO does not have a Maintenance and Repair Plan in place. The CSO provided a letter dated April 5, 2019, to the Park Manager which advised that the CSO and its subcontractors do not have any physical facilities in the Park to which a Maintenance and Repair Plan would be applicable. There was no approval of this exception documented by the Park Manager, nor agreement from the Division that the CSO was not responsible for grounds maintenance and cleaning associated with Park use under the Concession Agreement.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with the Park to provide additional oversight of CSO activities to ensure a Maintenance and Repair Plan is established consistent with the Concession Agreement. If the Division agrees with the CSO's claim that a Maintenance and Repair Plan is not applicable to the CSO's responsibilities under the Concession Agreement, the Division should work with BOS and Park management to amend the Concession Agreement to clarify elimination of this responsibility.</p>	(3) The Division agreed with the recommendation. The Division issued a Termination for Convenience for DEP Agreement No. CA-0518 with Friends of Fakahatchee, Inc., effective October 31, 2020. We obtained a copy of the termination letter for verification.	
A-1920DEP-015	8/20/2020	Division of Recreation and Parks	<p>FINDING #4</p> <p>Paragraph 7 of the Minimum Operational Requirements and Procedures under the Concession Agreement requires the CSO to submit a Safety Plan within 30 days of operation to be evaluated by the Department's Safety Officer and Park Manager and implement a final Safety Plan incorporating the District's and Park Manager's comments within 30 days of Department approval. The CSO is required to revise the Safety Plan once a year and submit it to the Department's Safety Officer and Park Manager for evaluation and approval. We verified correspondence demonstrating that the initial Safety Plan was evaluated and determined to be appropriate by the Department Safety Officer. The Park Manager also indicated that the Safety Plan had been approved, but not in writing. The Safety Plan was revised as of September 2019. However, there was no documentation that the revised plan was approved as required. According to Paragraph 11 of the Concession Agreement, the CSO is required to include a provision in its subcontracts that require subcontractors to comply with the terms of the Concession Agreement. In each of its subcontracts, the CSO has included a requirement for the adoption of a Safety Plan. This includes the requirement that the plans be evaluated by the Department Safety Officer and approved by the Park Manager. Of the seven subcontractor agreements, the CSO provided Safety Plans for three subcontractors. There was no documented Department evaluation or approval of these plans.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with the Park to provide additional oversight of CSO activities to ensure annual revisions of the CSO's Safety Plan are evaluated and approved by the Department Safety Officer and Park Manager as required in the Concession Agreement. In addition, we recommended the Division work with the Park to address the CSO's lack of management oversight regarding subcontractor safety plans in order to ensure the consistent safety of all Park staff, volunteers, and visitors.</p>	(4) The Division agreed with the recommendation. The Division issued a Termination for Convenience for DEP Agreement No. CA-0518 with Friends of Fakahatchee, Inc. effective October 31, 2020. A copy of the termination letter was provided. As a result of the termination, there were no subcontractors.	
A-1920DEP-015	8/20/2020	Division of Recreation and Parks	<p>FINDING #5</p> <p>Recitals established in the CSO's Concession Agreement states that <i>any obligations under the Concession Agreement shall not apply to the Citizen Support Organization's established Annual Program Plan of fundraising tours and events</i>. The CSO's Annual Program Plan includes eco-tours, swamp walks, and tram tours as part of their planned programs. Services authorized under Special Conditions Paragraph C of the Concession Agreement include Guided Eco-tours, Tram Shuttle Services and Interpretive Tours and Programming. Paragraph B of the Minimum Operational Requirements and Procedures of the Concession Agreement states that the CSO <i>will provide Interpretive Tours at authorized areas of the Park</i>, and further outlines the manner in which these services are to be provided. As written, the Concession Agreement contains conflicting direction regarding service offerings between the CSO Agreement and Concession Agreement. Given the CSO's required monthly payment to the Department as well as the required collection and remittance of Park admission fees, the CSO's management of the seven subcontractors in 2019 under the Concession Agreement resulted in net income of \$6,388.14. The CSO's employee related expenses in 2019 for the Executive Director who manages the Concession Agreement was \$38,722.596. According to the Schedule and Scope of Capital Improvements under the Concession Agreement, the CSO is required to provide \$120,000.00 in capital improvements to enhance facilities at the Park. The list of agreed upon projects was due by June 30, 2019, and completion of the projects was due by December 31, 2021. The Park Manager extended the due date for the list of projects to December 31, 2019. Recitals established in the CSO's Concession Agreement state that <i>the Concession Agreement shall operate parallel to and independently of the Citizen Support Organization Agreement</i>. However, on January 30, 2020, the CSO Executive Director provided the Park Manager correspondence with a list of projects accomplished by the CSO consistent with the CSO's Annual Program Plan totaling \$129,051.67. Per this correspondence, the Executive Director indicated that with these projects, the CSO had met their Concession Agreement capital improvement obligation. There was no documentation of approval by Park management. Based on the CSO's 2019 net income, as well as the disproportionate capital improvement funding obligation, the Concession Agreement appears to serve primarily as a means by which the CSO, rather than the Division, manages businesses operating in the Park. DEP Directive 150, Section DRP-14 directs that the approval for standard concession agreements, extensions and assignments for state parks as well as the termination of Concession Agreements, nonexclusive special use permits, and special use permits is delegated to the Assistant Director. The Concession Agreement was developed by BOS and was routed to the District Director, rather than the Division Assistant Director, for approval and signature. According to BOS management, there was a different understanding regarding agreement approval authority based on correspondence with prior leadership.</p>	(5) The Division agreed with the recommendation. The Division issued a Termination for Convenience for DEP Agreement No. CA-0518 with Friends of Fakahatchee, Inc., effective October 31, 2020. A copy of the termination letter was provided. As a result of the termination, the Department forgave the capital expenditure obligation.	

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A-1920DEP-015	8/20/2020	Division of Recreation and Parks	<p>RECOMMENDATION:</p> <p>We recommended the Division establish controls to prevent execution of agreements inconsistent with the Division's Delegation of Authority DEP Directive 150. In addition, given the CSO's marginal income in 2019 and the disproportionate financial obligation for capital improvement funding in the Concession Agreement, we recommended the Division consider whether a simplified agreement or permit model could provide the Division a more direct and manageable means for Park management to oversee commercial tours in the Park and encouraging stewardship and incentivize financial accountability, while only containing terms applicable to the limited commercial activity being permitted. If the Division continues the current Concession Agreement with the CSO, we recommended the Division address the following: •Since the Concession Agreement was not approved and executed at the Division level required under DEP Directive 150, the Division should work with the Department's Office of General Counsel to address this contractual deficiency so the Concession Agreement does not continue in conflict with the Directive. •The Division should amend the Concession Agreement to correct the inconsistent direction regarding the CSO's Annual Program Plan tours and required interpretive tours and programing required under the Concession Agreement. •The Division should address the CSO's January 30, 2020, letter which reported CSO Agreement Annual Program Plan related expenses as meeting its Concession Agreement capital improvement obligations. Activities under the CSO Agreement should be independent of obligations under the Concession Agreements. As such, the Division should ensure the CSO complies with its capital improvement funding obligation under the Concession Agreement. •To avoid the need for unnecessary amendments going forward, when developing Concession Agreements, we recommended the Division, District, and Park work with BOS to establish an evaluation process which incorporates input from a diversified review team. This process should document review sufficient to ensure concession agreements include clear and consistent direction, as well as reasonable and justifiable monetary terms.</p>		
A-1920DEP-015	8/20/2020	Division of Recreation and Parks	<p>FINDING #6</p> <p>According to Paragraph 7 of the CSO Agreement, <i>If the CSO provides a "regular business service" (as hereinafter defined), the CSO may be required to enter a separate formal agreement with the Division to address such service, the requirements of which shall be determined on a case-by-case basis. The term "regular business service" means an operation which is customary and usual or ongoing, with no unexpected or unusual variation (such as the rental or operation of recreational equipment and/or vending machines, management of gift shops, etc.) and which the CSO conducts either through its employees, members, volunteers, or a third party for the benefit of the Park. At a minimum, a formal agreement governing such regular business service may require the CSO to:</i></p> <p><i>a. pay a commission fee (which may include a minimum guarantee), pass-through Park fees, or a combination of commissions and Park fees;</i></p> <p><i>b. be responsible to carry general or commercial liability insurance; and</i></p> <p><i>c. pay a percentage or a flat fee for utilities supplied by Park facilities.</i></p> <p>The CSO has been providing walking and tram related tours as an on-going regular business service since the CSO Agreement was executed in 2015. According to the CSO's website, the cost for these tours range from \$25 to \$90. In 2019, CSO income from these program services totaled \$31,910. Consistent with a regular business service offered under a standard Concession Agreement, the CSO has obtained necessary insurance for the tours being offered and has adopted the use of waivers for release of liability. The CSO has also established an online system for reservations with a third-party vendor and has provided Purchase Card Industry (PCI) compliance verification for the use of this system. However, the CSO does not consider these activities as applicable to the current Concession Agreement.</p> <p>RECOMMENDATION</p> <p>We recommended the Division review the regular business service tours being operated by the CSO external to the Concession Agreement and determine whether these services are applicable for formal agreement consistent with the CSO Agreement. If so, the Division should work with BOS, District, and Park management to establish a Concession Agreement for these services.</p>	(6) The Division agreed with the recommendation. According to the obtained 2021 Annual Program Plan, the tour activities listed affirms that the limited services being provided by the CSO are appropriate CSO activities and will not require an additional Concession Agreement. The District has directed the Park to manage and coordinate tours and non-contracted tour providers for visitors entering the Park and who pay regular day-use entry fee admissions.	
A-1920DEP-019	8/24/2020	Division of Recreation and Parks	<p>FINDING #1</p> <p>Based on Paragraph 5.b. of the Agreement with the Friends of Lake Louisa State Park, Inc. (Agreement) Citizen Support Organization (CSO), the CSO is required to submit an Annual Program Plan on or before the end of the CSO's fiscal year. The Annual Program Plan for 2020 was submitted to the Park Manager by the CSO President on January 3, 2020. Paragraph 5.b. of the Agreement states, <i>the Annual Program Plan shall include a complete plan as described in the CSO Handbook for all park improvement projects, activities, fundraisers, and events the CSO proposes. For any activities, programs or events anticipated to take place on Park property, the CSO's Annual Program Plan must also include the requested designation of the specific location, facilities, and time for each such use.</i> Based on Chapter 1.4 (f)(1)(a)(3) of the Operations Manual, <i>for each proposed in-park activity and event, the plan must include the designation of a specific location, date, and time.</i> The CSO's 2020 Annual Program Plan included a list and description of CSO events and activities but did not include the locations and facilities associated with all planned activities.</p> <p>RECOMMENDATION</p> <p>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 also work with the Park to ensure that all CSO fundraising activities and locations are designated in the Annual Program Plan prior to approval.</p>	The Division agreed with the recommendation. We reviewed the 2021 Annual Program Plan, and verified that the Plan was completed as required.	

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A-1920DEP-020	7/31/2020	Division of Recreation and Parks	<p>FINDING #1 Special Conditions Paragraph F.1. of the Agreement CA-0316 (Agreement) with P3 Lake Louisa LLC (Concessionaire) at Lake Louisa State Park (Park) states, <i>from July 1, 2016 through June 30, 2021 ("Period 1"), the Concessionaire shall remit pay a commission equal to 5% of Total Gross Sales each month, but not less than \$10,000 annually ("Minimum Guarantee 1"), which shall be assessed and any shortfall remitted at the end of each year of this Agreement during this period, plus the applicable State Use Tax. (a percentage of the amount paid to the Department, equal to the sum of the state sales tax and applicable county discretionary sales tax percentages).</i> During FY 2018-2019, the Concessionaire paid commission payments totaling \$9,062.05. However, the Division did not require the Concessionaire to make payments equivalent to the required Minimum Guarantee 1 amount at the end of the year. This shortfall was addressed by the Division's BOS in the October 2019 Agreement amendment. In the Agreement amendment, Period 1 dates for which the \$10,000 Minimum Guarantee 1 applied were modified to July 1, 2016 through September 30, 2019. According to Special Conditions Paragraph F.2. of the Agreement amendment, <i>from October 1, 2019 through June 30, 2024 ("Period 2"), the Concessionaire will remit a commission equal to 3% of Total Gross sales each month, plus, the applicable State Use Tax (a percentage of the amount paid to the Department, equal to Florida's Commercial Rental Tax rate). An updated Minimum Guarantee was not included specific for Period 2. Alternatively, the following language was added. Additionally, the Concessionaire will remit twelve direct payments in order to satisfy Minimum Guarantee 1. Each of the Minimum Guarantees constitutes the minimum compensation due each 12-month period in each of the Periods.</i> The amended language lacks clear direction regarding whether the twelve direct payments are to be made in addition to calculated commission payments for Period 2 or whether they serve as the minimum compensation due each month. Beginning with the November 2019 Monthly Report of Concessionaire's Total Gross Sales, the Concessionaire has paid the Department the direct payment amount of \$726.06 in addition to the monthly calculated commission amount.</p> <p>RECOMMENDATION We recommended the Division of Recreation and Parks (Division) work with the Park and Concessionaire to ensure the Department receives the required Minimum Guarantee 1 compensation due for Period 1 in accordance with the amended Agreement. The Division should also work with BOS to amend the Agreement to clarify whether direct payment amounts included in Minimum Guarantee 1 are to be made in addition to required calculated commission payments or serve as the minimum compensation due for each month specified.</p>	(1) The Division agreed with the recommendation. The Division will amend the Agreement to define the minimum payments and clearly require that the twelve direct payments are to be made in addition to calculated commission payments. According to documentation reviewed, we verified that the Department received payment for the required Minimum Guarantee 1 compensation due for Period 1 as required.	
A-1920DEP-020	7/31/2020	Division of Recreation and Parks	<p>FINDING #2 Special Conditions Paragraph C of the Agreement outlines services that the Concessionaire is authorized and agrees to operate, which includes visitor Wi-Fi. Based on discussions with the Park Manager and Concessionaire, the provision of Wi-Fi services had not been possible due to limited internet service availability in the Park. Special Conditions Paragraph D of the Agreement outlined utility costs which were the responsibility of the Concessionaire. This included payments to a provider or the Park for water and garbage collection. During the audit period, no payments were made for water or garbage. According to District management and the Concessionaire, municipal services for water and garbage had not been available to facilities and space allowed for use by the Concessionaire. Necessary water connections have been provided via a well pump and the Concessionaire has been responsible for disposal of garbage associated with daily operations. In October 2019, the Division's BOS amended the Agreement to revise utility requirements which established that water will be provided by the Park at no cost and that the Concessionaire will provide for prompt removal of garbage associated with operations in the Park. Special Conditions Paragraph B of the Agreement specifies the facilities, space, and equipment for Concessionaire use during the term of the Agreement. This includes space near each lake entrance and space at the main beach. The Concessionaire has not been allowed to use space at the main beach area at Lake Louisa due to Park safety concerns. As a result of this limitation, BOS agreed to reduce the Concessionaire's required commission rate and capital improvement financial obligation in the October 2019 Agreement amendment. However, the amendment did not include a revision to the Concessionaire's allowed use of facilities, space, and equipment. The Concessionaire's reported gross sales increased between 2018 and 2019, primarily due to expanded excursion camping service offerings, which began in 2019. However, BOS management's justification for the reduction in required commission payments and capital improvement obligations included a comparison of actual gross sales to original projections.</p> <p>RECOMMENDATION We recommended the Division work with BOS to establish an evaluation process which incorporates input from a diversified review team. This team should consist of staff with experience in areas of the Park's land management plan and the Park's specific operating and functioning capacity. When determining monetary Agreement terms, the Division should document the justified methodology, factors considered, recent and historical financial data, and analysis by each team member to support the overall final Agreement requirements and conditions. As part of this final determination, the Division should ensure Agreements outline Concessionaire obligations for utilities consistent with the Park's location and unique infrastructure. We also recommended the Division work with BOS to amend the current Agreement to ensure it includes requirements only for services, facilities, space, and equipment the Concessionaire is allowed and able to provide at the Park.</p>	(2) The Division agreed with the recommendation. The Division will amend the Agreement to remove Wi-Fi as a requirement and to remove the beach area as a resource available to the Concessionaire. The Division now requires the inclusion of the Office of Park Planning in the review process. The Operations Manual will be edited to require documentation of concession negotiations, including financial analysis and methodology for negotiations and decision making. The Division will amend the Agreement to include requirements only for services and use of facilities, space, and equipment that the Concessionaire is allowed and able to provide at the Park. According to Amendment 2, Wi-Fi services has been removed as a requirement for the Concessionaire and the beach area is no longer available to the Concessionaire. We reviewed the Operations Manual, updates were consistent with the Division response.	

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A-1920DEP-020	7/31/2020	Division of Recreation and Parks	<p>FINDING #3 Minimum Operational Requirements and Procedures Paragraph 1 in the Agreement states that the Concessionaire's minimum operating hours shall be 10:00 a.m. to 6:00 p.m. Wednesday through Sunday. During our site visit, we noted that the Concessionaire's canteen and rental operation hours are from 10:00 a.m. to 4:00 p.m. daily. These hours are also documented on the Concessionaire's web site. General Conditions Paragraph 48 of the Agreement states that, any alterations, variations, changes, modifications, or waivers of provisions of this Agreement shall be valid only if reduced to writing, duly signed by all of the parties hereto, and attached to the original of this Agreement. Based on correspondence with Park management, this change had been approved by the Park Manager in December 2016. However, it had not been incorporated in the Agreement by amendment. In addition to the services allowed under the Agreement, Park management has also allowed the Concessionaire to operate the coin-operated laundry service available to visitors in the campground. For this service, the Concessionaire has entered into a Lease with a third-party vendor for a seven-year term. According to the Lease, on a sole and exclusive basis, the Concessionaire leases the Park Bath Houses 1 and 2 locations to the vendor for laundry facilities. 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 Fund. Rental revenue from the laundry service vendor has been included in the reported gross sales in the Monthly Report of Concessionaire's Gross Sales reports. Upon inquiry, Park management was aware the Concessionaire was using a vendor for coin-operated laundry service.</p> <p>RECOMMENDATION We recommended the Division work with Park management to review the Concessionaire's service offerings for consistency with the Agreement. Any request to expand or modify services should be reviewed for approval in writing by the Division. Any approved service modification should be incorporated in the Agreement by formal amendment. In addition, we recommended the Division work with the Department's Office of General Counsel to address the Concessionaire's Lease of Park facilities.</p>	(3) The Division agreed with the recommendation and will work with Park management to review the Concession's service offerings for consistency with the Agreement. Request to change services will be approved in writing by the District Bureau Chief. Approved service modifications will be made by amendment to the Agreement. The Park Manager instructed the Concessionaire to cancel the lease. We reviewed documentation to verify that the Division amended the Agreement to authorize vending services. The Concessionaire has modified the Lease Agreement with the third-party laundry service provider to remove the lease of Park facilities language. The signed Laundry Lease Addendum was obtained which supported the Division response.	
A-1920DEP-020	7/31/2020	Division of Recreation and Parks	<p>FINDING #4 According to the Minimum Accounting Requirements in the Agreement, customer refunds shall be supported by customer signed documents. During the sampled months of January and March 2019, we reviewed documentation for refunds of 17 transactions. Of the 17, three refunds with customer signed receipts were retained by the Concessionaire. The Concessionaire indicated that this circumstance has since improved. If the Concessionaire becomes aware of incorrectly completed refunds, the Concessionaire will ensure cashiers understand correct processes.</p> <p>RECOMMENDATION We recommended the Division work with the Park and Concessionaire going forward to ensure all refunds are supported by customer signed receipts as required by the Agreement.</p>	(4) The Division agreed with the recommendation. The Park Manager reviewed the refund process with the Concessionaire to ensure all refunds are supported by customer signed receipts as required in the Agreement. The Park Manager will conduct inspections of refund documentation as a part of the quarterly review process per the Operations Manual. We reviewed documentation that verified refunds are now supported by customer signed receipts as required.	
A-1920DEP-020	7/31/2020	Division of Recreation and Parks	<p>FINDING #5 In accordance with Section 215.985, F.S., the Florida Department of Financial Services (DFS) maintains the Florida Accountability Tracking System (FACTS) in which the Department is required to use for tracking Agreement activity. According to Section 215.985(14)(b), F.S., within 30 calendar days after an amendment to an existing contract, the state entity that is a party to the contract must update the information described in paragraph (a)2 in the contract tracking system. An amendment to a contract includes, but is not limited to, a renewal, termination, or extension of the contract or a modification of the terms of the contract. The Division has not added the Agreement amendment executed in October 2019 in FACTS as required.</p> <p>RECOMMENDATION We recommended the Division take necessary steps to ensure the Agreement amendment is updated in FACTS as required under Section 215.985, F.S.</p>	(5) The Division agreed with the recommendation. The Division acknowledged that Amendment #1 was not found in the FACTS system. On October 22, 2019, an updated FACTS workbook and a copy of the fully executed Amendment #1 was provided to the Division of Administrative Services to comply with Section 215.985, F.S. According to the reviewed documentation in FACTS, we verified the Agreement amendment was updated as required.	
A-1920DEP-021	6/26/2020	Division of Recreation and Parks	<p>FINDING# 1 Chapter 1.8(d)(4) of the Division 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, Grayton Beach State Park (Park) processed 26 void transactions of which 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. 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 Walton County (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 Operations Manual. 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 staff handling revenue collection transactions to minimize these errors and ensure compliance with the Division Operations Manual. Voids for August 2020, demonstrated the documentation of receipt, reason for the void, and an employee signature as required.	

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A-1920DEP-021	6/26/2020	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 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. We reviewed ten Purchase Card (P-Card) transactions that occurred during the sample months of May and June 2019. We noted that inconsistencies in obtaining necessary written quotes. One P-Card purchase of \$4,008.40 was for repairs of a Park truck which 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 supplies to a single vendor within a 24-hour period totaling \$2,524.92. The Park did not obtain two quotes for the supplies. 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. District Management has monitored staff to ensure that written quotes or single source justification are provided for purchases exceeding \$2,500. We reviewed transactions between July 1, 2020 and December 31, 2020 and noted no transactions exceeding \$2,500 or purchases completed as split purchases.	
A-1920DEP-021	6/26/2020	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 Division 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. The Park Manager is reviewing and reconciling Monthly Bulk Fuel and Oil Usage Logs. We reviewed monthly and miscellaneous fuel logs demonstrating the Park is taking proper steps for monthly reconciliation.	
A-1920DEP-021	6/26/2020	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(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. 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. Section 1.5(3) Housing Policy, of the Operations Manual was updated and no longer requires a rental fee for additional occupants.	
A-1920DEP-021	6/26/2020	Division of Recreation and Parks	<p>FINDING #5 According to the Volunteer Camping Policy in the Division's Volunteer Handbook, <i>the minimum number of work hours an occupied campsite shall contribute for the campground host position is 20 hours a week</i>. Hours logged in VSys are not assigned to a specific date that volunteers serve. Hours are often reported as a lump sum. 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 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>	(5) The Division agreed with the recommendation. The 2011 Volunteer Handbook was retired as obsolete. It was replaced in May of 2020 by the Vsys Anywhere User Guide for Volunteer Managers. Park Resident hours entered into the system by a volunteer are required to be approved by the Park Volunteer Coordinator with the additional requirement that comments are added to any hours recorded to show how the minimum 20hrs/work/site is met. We reviewed recorded hours at the Park between July 2020 and December 2021. All volunteers who had reservations had hours logged into Vsys.	

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A-1920DEP-021	6/26/2020	Division of Recreation and Parks	<p>FINDING #6</p> <p>According to the Division's Citizen Support Organizations (CSO) Handbook, <i>it is important for CSOs to address financial policies either in their Bylaws or through a separate stand-alone financial policy</i>. The CSO Handbook further outlines recommended best practices in governing financial activities. Based on review of documentation provided, the CSO does not have an established Financial Policy. 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, <i>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</i>. 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>	(6) The Division agreed with the recommendation. Park use of staff and volunteers supporting CSO sales is now consistent with the Operations Manual. This was accomplished by moving the CSO's recreational equipment operation out of the ranger station and is now being managed solely by the CSO. The CSO also established a financial policy on 5/4/21 which addresses the need for two signatures on checks.	
A-1920DEP-021	6/26/2020	Division of Recreation and Parks	<p>FINDING #7</p> <p>According to Chapter 1.4(g)(1) of the Division 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>	(7) The Division agreed with the recommendation. Volunteer Agreements and sexual predator searches are completed for all active service volunteers and CSO Board members and uploaded into VSys. Documentation was verified for active volunteers in Vsys for July 2020 through December 2020.	
A-1920DEP-024	12/28/2020	Division of Recreation and Parks	<p>FINDING #1</p> <p>Under Request for Proposals (RFP) Solicitation No. 2016023C, issued on October 23, 2015, the Department sought <i>a vendor to assist in development of a comprehensive data-driven resource management system. The intent is to provide Department staff with the tools necessary to integrate resource inventories into modeling software to determine appropriate and achievable methods to reach resource management goals</i>. The RFP included four overall tasks: Task 1 Inventory Plan Review, Data Input, Review, Validation, and Analysis, Task 2 Planning, Task 3 Training and Development, and Task 4 Implementation. Under Section 1.06.B, Paragraph 5, Task 4 – Implementation, the RFP listed activities Task 4 may consist of for the implementation plan. Section 1.06.B. Technical Response, Paragraph 3 Qualification and Experience, of the RFP requested the <i>Respondent's past experience with portable or hand held inventory devices (such as Forge Echo hardware or comparable and/or compatible equivalents) and computer assisted inventory software (such as SilvAssist Mobile and SilvAssist Dashboard software, or comparable and compatible equivalents)</i>. Based on the ForesTech Consulting, Inc.'s (Contractor) response, the Contractor hold a US patent for the Forge Echo, while SilvAssist Mobile and SilvAssist Dashboard are innovative solutions for collecting, managing, reporting and analyzing complex resource data in near real time. SilvAssist software was developed by the Contractor. The RFP and resulting Proposed Contract Section 4.C., states, <i>In the event that services are required to be performed that are not specifically set out in [the Scope of Services], but are within the general scope of the services, the Department and Contractor hereby reserve the right to negotiate task assignments covering required services</i>. Many of the resource management activities listed in the RFP as well as hurricane response activities have been performed by Division of Recreation and Parks (Division) staff or procured by the Department under separate contracts without the need for specific experience with portable or hand-held inventory devices and computer assisted inventory software. The Contractor has used subcontractors in implementing many of the resource management Projects and hurricane response activities. The Department's listing of experience with the specific equipment and software, hindered the likelihood of receiving competing quotes. The Contractor's proposal was the only one received by the Department in response to the RFP. Section 287.001, F.S., states that the <i>Legislature recognizes that fair and open competition is a basic tenet of public procurement; that such competition reduces the appearance and opportunity for favoritism and inspires public confidence that contracts are awarded equitably and economically; and that documentation of the acts taken and effective monitoring mechanisms are important means of curbing any improprieties and establishing public confidence in the process by which commodities and contractual services are procured</i>. As a result of applying a narrow qualification requirement in procuring a contract used for implementing a broad range of resource management activities, the Division is not meeting the statutory objective for fair and open competition.</p> <p>RECOMMENDATION</p> <p>Going forward, we recommended the Division discontinue the practice of awarding a single contract for a broad range of services using narrowly defined qualifications and experience. Contracts for projects identified by the Division should be procured in a manner that identifies the experience and qualification necessary for the specific activity or project being procured.</p>	(1) The Division agreed with the recommendation. Contract PL352 (Contract) expired December 21, 2020. The Division, in conjunction with Administrative Services (Procurement) and General Counsel offices recently conducted a solicitation for a new contractor to perform similar resource management services as PL352. RP897 was not evaluated based on proprietary software. F4Tech did win the bid and will be contracted. The Division indicated that the statutory objective for fair and open competition was met.	

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A-1920DEP-024	12/28/2020	Division of Recreation and Parks	<p>FINDING #2</p> <p>Contract Task Assignment 23 Section 2 <i>Deliverables</i> requires the Contractor to submit <i>Subcontractor bid packages, pre-bid meeting summaries, and bids received</i>. Subcontractor bids were not obtained for the Project at Torreya State Park. According to the Contractor, the Division advised that bid-solicitation was not necessary and the Division was unable to provide documentation justifying the exception. Paragraph 15.C of the Contract states, <i>the Department shall not be liable to any subcontractor for any expenses or liabilities incurred under any subcontract, regardless of whether Department has approved such subcontract or subcontractor. Contractor shall be solely liable to its subcontractor(s) for all expenses and liabilities incurred under any subcontract. Any subcontracts made under or in performance of this Contract must include the same conditions specified in this Contract, with the exception of insurance requirements (paragraph 13), and shall include a release of any rights, claims or liabilities against the Department.</i> The three subcontracts included the provision that the subcontractor will indemnify and hold harmless the Contractor from and against all claims, damages, losses, and expenses. However, none of the subcontracts included a release of any rights, claims, or liabilities against the Department. Paragraph 30.A of Contract Amendment 1 requires the Contractor to maintain books, records and documents directly pertinent to performance under the Contract and allow the Department, the State, or their authorized representatives access to such records for audit purposes. The Contract also requires, <i>in the event any work is subcontracted, the Contractor shall similarly require each subcontractor to maintain and allow access to such records for audit purposes.</i> None of the subcontracts reviewed included requirements regarding recordkeeping access to records for audit purposes. Paragraph 34.B of Contract Amendment 1 states, <i>Contractor is required to utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all employees used by the Contractor under this Contract, pursuant to State of Florida Executive Order No.: 11-116. Also, the Contractor shall include in related subcontracts, if authorized under this Contract, a requirement that subcontractors performing work or providing services pursuant to this Contract utilize the E-Verify system to verify employment eligibility of all employees used by the subcontractor for the performance of the Work.</i> None of the subcontracts reviewed included requirements regarding the use of E-Verify system to verify employment eligibility of all employees used by the subcontractor. According to Paragraph 7 of Task Assignment 23, <i>the amount of work accomplished and payment amount to invoice shall be measured or estimated by the Department Field Representative and the Contractor, documented and authorized with signatures, and submitted to the Department Task or Contract Manager for approval and processing.</i> While the three Project Approval Forms included Park management signatures that the work was approved and completed, Park Managers indicated that they had not verified the specific quantities invoiced. The Project Manager's approval only attests that the work is completed and ready for invoice. As such, there is no provision or requirement that the specific quantities billed by the Contractor be verified by the Department. According to Paragraph 8 of the Contract regarding invoicing requirements for subcontractors, <i>Reimbursement requests for payments to subcontractors must be substantiated by copies of invoices with backup documentation identical to that required from the Contractor.</i> Each of the invoices submitted as part of the sample of approved payments did not include copies of subcontractor invoices. We obtained subcontractor invoices from the Contractor and verified invoiced amounts were consistent. According to the Contractor, a prior Division Contract Manager advised that subcontractor invoices were not required. However, there was no documentation of this direction nor was the Contract amended to reflect the change in required documentation.</p> <p>RECOMMENDATION</p> <p>Going forward, we recommended the Division ensure that subcontractor bid packages, pre-bid meeting summaries, and bids are obtained as required per Task Assignments. In addition, the Division should ensure that any subcontracts executed by the Contractor include the same conditions as specified in the Contract and include a release of any rights, claims or liabilities against the Department. The Division should also ensure subcontracts contain requirements consistent with the Contract with respect to maintenance and access to records and use of the E-Verify system. Going forward, we recommended the Division ensure that future contracts and Task Assignment payment requirements include provisions for Division verification of invoiced quantities. The Division should work with Park management and staff to develop and document the methodology for verification of specific quantities of work reported, invoiced, and approved on Project Approval Forms. Further, we recommended the Division ensure that reimbursement requests received from the Contractor for payments to subcontractors be substantiated by copies of invoices with backup documentation identical to that required from the Contractor.</p>	(2) The Division agreed with the recommendation and is revising procedures for developing and implementing Task Assignments. All subcontracts will have the same conditions as the Contract and will include releases of any rights, claims or liabilities against the Department. Task assignment and subcontract templates will be reviewed annually and approved by the Office of General Counsel for compliance-related content. The Division is developing procedures for Task Assignments including verification of invoiced quantities. Payments to subcontractors will be substantiated by copies of invoices with backup documentation identical to that required from the Contractor.	

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A-1920DEP-024	12/28/2020	Division of Recreation and Parks	<p>FINDING #3</p> <p>According to Paragraph 5.B., of the Contract, <i>the Department shall pay the Contractor on a combination fee schedule, fixed price, and cost reimbursement basis as specified in each Task Assignment/Task Assignment Change Order Form (Attachment C and D)</i>. Labor rates for professional services are included in the Second Revised Response Form. We reviewed professional service hours billed in a sample of 13 payments under Task Assignments 17, and 21 through 26. Most of the Task Assignments reviewed did not include a detailed budget of the estimated hours and cost associated with each tasked Project or specific activity. Each Task Assignment includes descriptions of varying deliverables, such as Project evaluation documentation, meeting notes, Scopes of Work, and Project implementation status reports. These deliverables are written in general terms and do not correlate to a specific Park project or activity, and do not include an estimate of the hours required. Task Assignment requirements for payment provide that invoice amounts will be based on the number of hours worked multiplied by the approved rates. As such, invoices are submitted as required, but do not correlate hours billed to a specific deliverable or work for a specific project or activity. Invoices submitted by the Contractor include a Monthly Report Summary which provides a description of all the activities conducted at various Parks. For Task Assignment 23, the Division documented a Resource Management Funding Plan project listing which included an estimated budget for each Park project in the total task amount. Included in this list was a statewide project to account for the Contractor's <i>Resource management project planning, oversight, and implementation</i> at an estimated cost of \$373,757. As of August 30, 2020, the Contractor's invoiced cost for professional hours under Task Assignment 23 was \$892,098. Given the Contract and Task Assignments' minimal requirements regarding estimates and support for professional hours, we requested timesheet and payroll documentation to assess the Contractor's support and accountability for hours billed in the 13 sampled payments. Based on this review, Task Assignment hours reported on staff timesheets were generally consistent with invoiced hours. However, the Contractor uses an electronic record keeping system which does not require timesheets to be signed. From a further review of the Contractor's payroll audit logs, we noted that the Contractor's Software Manager had made changes to staff timesheets subsequent to staff submission. While changes did not appear to impact the original hours submitted for the sampled payments, we noted changes which were made to the project job codes used for billing.</p> <p>RECOMMENDATION</p> <p>Going forward, to establish accountability for approved payments for professional service hours, we recommended the Division ensure Task Assignments include a detailed budget of estimated hours and costs associated with projects outlined in the Scope of Services and deliverables. Task Assignments should require that payments for invoiced professional hours specify the activity performed as it relates to the Task Assignment project, budget, and deliverables. The Division should work with Contract management to monitor Task Assignment funding and payments to ensure project costs are consistent with budgeted amounts.</p>	<p>(3) The Division agreed with the recommendation. Task Assignments and projects will include a detailed budget of estimated hours and costs associated with projects. Task Assignments will detail professional hours and specify activities performed related to the Task Assignment project, budget, and deliverables. The Division will establish procedures for contract management and will have budget office staff monitor Task Assignment costs, pricing, invoices and payments to ensure project costs are consistent with budgeted amounts.</p>	
A-1920DEP-024	12/28/2020	Division of Recreation and Parks	<p>FINDING #4</p> <p>The Contract Scope of Services does not include assistance with emergency response activities and hurricane restoration services. However, Section 4.C. of the Contract states, <i>in the event that services are required to be performed that are not specifically set out in [the Scope of Services], but are within the general scope of the services, the Department and Contractor hereby reserve the right to negotiate task assignments covering required services.</i> Task Assignment 16 was issued September 5, 2017, for <i>On-call Services, Ongoing Scoping, and Project Administration</i>. As of September 2020, funding totaling \$4,683,498 for Task Assignment 16 was designated as emergency response efforts related to Hurricane Irma. Deliverables under Task Assignment 16 included meeting minutes, monthly Project progress reports, and <i>other written reports and electronic data supporting services assigned by the Department, i.e. - Hurricane Irma monitoring reports.</i> According to staff in the Division of Administrative Services (DAS) Finance and Accounting, the cost of Hurricane Irma emergency response and restoration service activities under Task Assignment 16 were not eligible for Federal Emergency Management Agency (FEMA) reimbursement because the Division had not established a contracted monitor nor obtained necessary documentation required for eligibility. Task Assignment 17 was issued to the Contractor on January 23, 2018, for <i>On-call Services, Ongoing Scoping, and Project Administration</i> at a cost of \$50,000. Task Assignment 17 included assistance with emergency response activities as needed and assistance with debris removal and restoration activities as a result of hurricanes or other natural disasters. Eight change orders were subsequently issued to increase funding to \$12,835,000. As of September 2020, \$11,557,652 in expenditures were designated as related to emergency response efforts in response to Hurricane Michael. As a result of the Department's ineligibility for Hurricane Irma FEMA funding for activities under Task Assignment 16, the Division subsequently issued a separate purchase order for a monitoring contractor on April 22, 2019. Finance and Accounting staff provided the Division with guidance regarding FEMA eligibility requirements. However, the deliverables under Task Assignment 17 did not include specific requirements for compilation of information by category as necessary for submission to FEMA for reimbursement. As such, payments to the Contractor were approved without this documentation. During the course of our review, Finance and Accounting staff worked extensively with the Division to obtain additional documentation necessary for application submission to FEMA for reimbursement of Hurricane Michael debris removal costs from the Contractor. At the time of our review, this compilation included costs totaling \$5,726,262. Hurricane Michael recovery and restoration activities were also subsequently assigned to the Contractor under Task Assignments 20, 25, and 26. None of these subsequent tasks contain deliverables which would require submission of documentation in a format necessary for submission to FEMA prior to payment. Task Assignment 20 and 25 contained general deliverable requirements consistent with Task Assignment 17. However, the Task Description under Task Assignment 26 did not include specific activities or deliverables related to assistance with debris removal and restoration activities as a result of hurricanes. As of September 30, 2020, expenditures totaling \$20,192,365 were designated as related to emergency response efforts for Hurricane Michael under Task Assignments 17, 20, 25, and 26.</p> <p>RECOMMENDATION</p> <p>Going forward, we recommended the Division work with DAS as well as Office of General Counsel (OGC) to ensure that any executed contract or Task Assignment for hurricane response activities contain reporting and documentation requirements necessary for submission to FEMA for reimbursement of eligible costs. This documentation and reporting should be required and obtained from the Contractor prior to approval of payment.</p>	<p>(4) The Division agreed with the recommendation. Executed contracts and/or Task Assignments for hurricane response activities will contain reporting and documentation requirements necessary for submission to FEMA. This documentation and reporting will be required and obtained from the Contractor prior to approval of payment.</p>	

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A-1920DEP-024	12/28/2020	Division of Recreation and Parks	<p>FINDING #5</p> <p>A portion of the 40 Projects under Task Assignment 23 included management of Timber Sale Agreements. Agreements for forest restoration and timber sales which were established prior to the Contract were executed by the Department of Agriculture and Consumer Service (DACS) Florida Forest Service (FFS) with private timber companies. Under these prior Agreements, FFS managed the sale and revenue settlement between DACS and the Department. The Department's share was 85% and DACS' share for management of the Agreement was 15%. The Department's timber sale administration has since been managed by the Contractor. According to the Task Assignment 23 Deliverable, Paragraph 2.G., the Contractor is required to prepare and submit timber sale documentation (prepared periodically or weekly): timber sale bid package, settlement summary, chain of custody documents, scale tickets, timber purchaser's summary, timber sale payment, concise summary of logging progress, and timber sale inspection forms. As part of the 40 Projects identified under Task Assignment 23, two Projects included timber sales at Torreya State Park and Wes Skiles Peacock Springs State Park. We reviewed the executed Agreements associated with these two Projects. Neither Task Assignment 23 nor the Agreements included a revenue distribution between the Department and Contractor on the basis of the settlement total. The Contractor is compensated on a cost reimbursement basis for hours worked at rates agreed upon under the Contract. Since invoices for professional hours combine time billed on multiple Park projects at various stages, the Department's cost for the Contractor's management of these Agreements is not clear. According to Department DEP Directive 300, the OGC is responsible for creation and dissemination of contract and grant agreement templates used by the Department. The Directive states that OGC will provide direction/guidance to Contract and/or Grant Administrator in development and review of contract, grant and solicitation templates, provide direction/guidance to Program Areas in development and review of contract, grant, and solicitation templates, manage and maintain Department templates and coordinate annual reviews with program areas and Bureau of General Services. Both Agreements included in our review were signed by the Division Assistant Director. However, the Agreements were not reviewed by OGC prior to execution. Neither Agreement contained an Agreement number nor were established in Florida Accountability Contract Tracking System (FACTS) as required under Section 215.985, F.S. During our audit, the Division added the Agreements in FACTS.</p> <p>RECOMMENDATION</p> <p>Going forward, for any Timber Sale Agreements executed by the Department, we recommended the Division work with OGC to ensure agreements contain requirements consistent with OGC direction and guidance consistent with DEP Directive 300. In addition, for accountability of the costs associated with any contract or Task Assignment issued for development and implementation of timber sales, we recommended the Division include requirements for compensation specifically related to the timber sale event. This compensation should be based on historic estimates of the level of activity necessary for timber sale management and oversight.</p>	(5) The Division agreed with the recommendation. Timber sale agreements will contain requirements consistent with OGC direction and guidance consistent with DEP Directive 300 to comply with OGC standards. Timber sale agreements will contain specific compensation including prices, hours, and activities for individual tasks.	
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.	
A-2021DEP-001	5/19/2021	Division of Recreation and Parks	<p>FINDING #1</p> <p>According to the Florida State Parks and Revenue Collection Procedures, deposit slips should be initialed by both the staff preparing the deposit slip and the staff verifying the deposited amounts. We reviewed 44 deposit slips during the sampled months. Nine deposits from Rodman Campground did not contain two signatures. We also reviewed 12 deposits made subsequent to the Division's transition to the Park Revenue Application financial reporting system during the months of July and August 2020. Of the 12, seven were not initialed by two staff as required. While staff limitations are a contributing factor to this circumstance, without two signatures Marjorie Harris Carr Cross Florida Greenway (Greenway) management lacks assurance that deposited amounts are being verified.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with Greenway management to ensure all deposits are initialed by both the staff who prepare the deposit and a staff member verifying the deposited amount.</p>	(1) The Division agreed with the recommendation. The Park will ensure that all deposits are initialed by both the staff who prepare the deposit and a staff member verifying the deposited amount. Park administrative staff will review the deposit slips weekly to verify that two separate sets of initials are on each weekly deposit slip.	

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A-2021DEP-001	5/19/2021	Division of Recreation and Parks	<p>FINDING #2</p> <p>Division requirements for permits and events are addressed in Chapters 1.2, 5.2, and 5.4 of the Division Operations Manual. Based on the review of eight Short Term Special Event Permits, we noted the following:</p> <ul style="list-style-type: none"> •One was signed eight days after the permitted event was held. •Two required the permittee to pay a fee for the events. Of the two, one was paid after the event took place. •Paragraph 22 of Short Term Special Event Permits require the Permittee to provide the Greenway Manager with proof of liability insurance coverage prior to events. Proof of liability insurance coverage was obtained for two of the eight permits. Two of the remaining six included indemnity waiver clauses in the permit agreements. •Paragraph 15 of the Short Term Special Event Permits state that, <i>the Department shall conduct a sexual predator and sexual offender check on the Permittee's Permit Manager and its officers prior to executing a Permit.</i> A sexual predator search was conducted for one of the eight Short Term Special Event Permits. <p>RECOMMENDATION</p> <p>We recommended the Division work with Greenway management to improve oversight over permit activities. Permit agreements should be approved prior to the event and applicable fees should be collected as required. In addition, required insurance documents should be obtained and sexual predator and sexual offender searches should be conducted as outlined in the permit agreements.</p>	(2) The Division agreed with the recommendation. The Park will ensure that permit agreements are approved prior to the event and applicable fees will be collected as required. In addition, required insurance documents will be obtained and sexual predator and sexual offender searches will be conducted as outlined in the permit agreement.	
A-2021DEP-002	4/28/2021	Office of Technology and Information Services	<p>FINDING #1</p> <p>Section 1.3 of DEP Directive 390 states that <i>Contracts and agreements involving the use of the agency's IT resources will require compliance with the agency IT security policies and procedures.</i> According to Section 2.1 of DEP Directive 390, all IT positions are classified as positions of special trust requiring background checks and level two background screening. Section 2.1.2 of Directive 390 states that <i>Contractors hired as IT workers are subject to the same background investigation requirements as agency IT workers.</i> Based on our audit, of the 31 external contracted staff with active access to the Department's Water Quality platform, only six had the required background checks completed.</p> <p>RECOMMENDATION</p> <p>We recommended the Office of Technology and Information Services take necessary steps to ensure that all staff under Department Contract with access to Department IT resources have background checks and level two background screenings conducted in accordance with DEP Directive 390.</p>	The Office of Technology and Information Services agreed with the recommendation and will update relevant processes and documentation by July of 2021. As of the writing of this response, the vendor has provided an updated list of 26 active consultants working on this project and level two background screenings are 88% complete with an anticipated completion mid-May 2021.	

Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Executive Direction and Support Services
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/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)				
	37010100	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 57 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 27)? Do they clearly describe the issue?	Y	Y	Y	Y	

3. EXHIBIT B (EXBR, EXB)

Action		Program or Service (Budget Entity Codes)				
		37010100	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.	Y	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	

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	37010400	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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 2020-21 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 27 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 65 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 67 through 69 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.5 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	

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	37010400	
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 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?	Y	N/A	N/A	N/A	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	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 #22-001?	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 26 and 90 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 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	

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	37010400	
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	
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 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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	

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	37010400	
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A	N/A	
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	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?	Y	N/A	N/A	N/A	
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	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?	Y	N/A	N/A	N/A	
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y	Y	
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	N/A	N/A	Y	

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	37010400	
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A	Y	Y	Y	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	N/A	N/A	Y	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A	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?	N/A	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?	N/A	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!					

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	37010400	
TIP	Determine if the agency is scheduled for trust fund review. (See page 126 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 156 of the LBR Instructions.)	Y	N/A	N/A	N/A	
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 88 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 pages 93 through 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	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.)	Y	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					
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 100 through 103 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	

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

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	N/A	N/A
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 97 through 103 of the LBR instructions?	Y	N/A	N/A	N/A
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A	N/A	N/A

AUDIT:

15.4	Do the issues net to zero at the department level? (GENR, LBR5)	Y	N/A	N/A	N/A
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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.)	N/A	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 2020-21 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)				
		37010100	37010200	37010300	37010400	
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	Y	Y	
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 84 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 155-157) 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)?	Y	N/A	N/A	N/A	
18.5	Are the appropriate counties identified in the narrative?	Y	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?	Y	N/A	N/A	N/A	

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

<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	Y	Y	
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Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Land Administration and Management
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/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 57 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 27)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

	Program or Service (Budget Entity Codes)				
Action	37100400				

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

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity 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				
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3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
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TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
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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.					
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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.					
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5. EXHIBIT D-1 (ED1R, EXD1)

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

5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
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5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
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		Program or Service (Budget Entity Codes)				
Action		37100400				
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 2020-21 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 27 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 65 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 67 through 69 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.5 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		37100400				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 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 #22-001?	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 26 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 (36XXXCX) 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		37100400				
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 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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		37100400				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	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				

Action		Program or Service (Budget Entity Codes)				
		37100400				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				
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		37100400			
TIP	Determine if the agency is scheduled for trust fund review. (See page 126 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 156 of the LBR Instructions.)	N/A			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 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.)	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 100 through 103 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	37100400			

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 97 through 103 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			
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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 2020-21 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		37100400				
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 52 through 84 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 155-157) for a list of audits and their descriptions.						
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.						
18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
18.5	Are the appropriate counties identified in the narrative?	Y				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y				

	Program or Service (Budget Entity Codes)				
Action	37100400				

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

Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Regulatory District Offices
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/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 57 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 27)? 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 2020-21 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 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				

		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 pages 93 through 95 of the LBR Instructions.)	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
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 #22-001?	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 26 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 (36XXXCX) 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				

		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 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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.					
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TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
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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?	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!					

		Program or Service (Budget Entity Codes)			
Action		37150700			
TIP	Determine if the agency is scheduled for trust fund review. (See page 126 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 156 of the LBR Instructions.)	Y			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 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 100 through 103 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 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 97 through 103 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			
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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 2020-21 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				
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 52 through 84 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 155-157) 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				

<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				
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Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Policy and Ecosystem Restoration
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/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 57 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 27)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		37200100				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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		37200100				
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 2020-21 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 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				

		Program or Service (Budget Entity Codes)				
Action		37200100				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	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 #22-001?	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 26 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 (36XXXCX) 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		37200100				
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 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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)				
		37200100				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	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)				
		37200100				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				
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		37200100			
TIP	Determine if the agency is scheduled for trust fund review. (See page 126 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 156 of the LBR Instructions.)	Y			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
12. SCHEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	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 100 through 103 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	37200100				

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 97 through 103 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			
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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 2020-21 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		37200100				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	N/A				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 84 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 155-157) 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	37200100				

<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				
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Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Restoration Assistance
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/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 57 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 27)? 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.	Y				
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 2020-21 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 27 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 65 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 67 through 69 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.5 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 pages 93 through 95 of the LBR Instructions.)	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
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 #22-001?	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 26 and 90 of the LBR Instructions.)	Y				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) 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		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 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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?	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!					

		Program or Service (Budget Entity Codes)			
Action		37220100			
TIP	Determine if the agency is scheduled for trust fund review. (See page 126 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 156 of the LBR Instructions.)	N/A			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 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 100 through 103 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 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 97 through 103 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			
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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 2020-21 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 52 through 84 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 155-157) 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>	
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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				
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Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Environmental Assessment and Restoration
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/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 57 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 27)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		37300100				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	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		37300100				
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 2020-21 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 27 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 65 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 67 through 69 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.5 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		37300100				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 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 #22-001?	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 26 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 (36XXXCX) 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		37300100				
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 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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)				
		37300100				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y				
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)				
		37300100				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				
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!					

		Program or Service (Budget Entity Codes)			
Action		37300100			
TIP	Determine if the agency is scheduled for trust fund review. (See page 126 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 156 of the LBR Instructions.)	Y			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 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 100 through 103 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	37300100				

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 97 through 103 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			
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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 2020-21 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		37300100				
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 52 through 84 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 155-157) 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	37300100				

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

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Resource Management
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/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 57 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 27)? 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 2020-21 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 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				

		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 pages 93 through 95 of the LBR Instructions.)	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
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 #22-001?	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?	Y				
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 26 and 90 of the LBR Instructions.)	Y				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 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)	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y				

		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 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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)				
		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?	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!					

	Program or Service (Budget Entity Codes)			
Action	37350400			

TIP Determine if the agency is scheduled for trust fund review. (See page 126 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 156 of the LBR Instructions.)	Y				
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10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	Y				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				

11. SCHEDULE IV (EADR, SC4)

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

12. SCHEDULE VIIIA (EADR, SC8A)

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

13.1 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 100 through 103 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				

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 97 through 103 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			
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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 2020-21 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				
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 52 through 84 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 155-157) 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				

<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				
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Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Division of Waste Management
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/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 57 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 27)? 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.	Y				
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 2020-21 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 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				

		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 pages 93 through 95 of the LBR Instructions.)	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
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 #22-001?	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 26 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 (36XXXCX) 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 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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?	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)				
		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?	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!					

	Program or Service (Budget Entity Codes)			
Action	37450300			

TIP	Determine if the agency is scheduled for trust fund review. (See page 126 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 156 of the LBR Instructions.)	Y				
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10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				

11. SCHEDULE IV (EADR, SC4)

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

12. SCHEDULE VIIIA (EADR, SC8A)

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

13.1	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 100 through 103 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	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 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 97 through 103 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			
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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 2020-21 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)				
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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				
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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				
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TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.						
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>	
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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				
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Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/State Park Operations/Coastal and Aquatic Managed Areas
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/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 57 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 27)? 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 2020-21 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 27 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 65 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 67 through 69 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.5 of the LBR Instructions.)	Y	Y			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y			

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 pages 93 through 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 #22-001?	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	Y			
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			
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 26 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	Y			

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 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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?	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			
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 126 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 156 of the LBR Instructions.)	Y	Y			
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10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 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	Y			

11. SCHEDULE IV (EADR, SC4)

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

12. SCHEDULE VIIIA (EADR, SC8A)

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

13.1	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 100 through 103 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			
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	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

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 97 through 103 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		
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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 2020-21 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		

Action		Program or Service (Budget Entity Codes)				
		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 52 through 84 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 155-157) 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>	
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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			
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Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Utilities Siting and Coordination/ Air Resources Management
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/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 57 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 27)? 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.	Y	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)				
		37550300	37550500			
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 2020-21 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 27 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 65 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 67 through 69 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.5 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 pages 93 through 95 of the LBR Instructions.)	Y	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A			
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 #22-001?	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 26 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 (36XXXCX) 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	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)				
		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)	Y	Y			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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?	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			
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 126 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 156 of the LBR Instructions.)	N/A	N/A			
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	Y	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 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			
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 100 through 103 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 97 through 103 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)	Y	Y		
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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 2020-21 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		

		Program or Service (Budget Entity Codes)				
Action		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 52 through 84 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 155-157) 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			

<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			
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Fiscal Year 2022-23 LBR Technical Review Checklist

Department/Budget Entity (Service): Enviromental Protection/Environmental Law Enforcement
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/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 57 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 27)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		37700100				
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		37700100				
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 2020-21 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 27 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 65 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 67 through 69 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.5 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		37700100				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #22-001?	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 26 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				

		Program or Service (Budget Entity Codes)				
Action		37700100				
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				
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 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. 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 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2021-22 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		37700100				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	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				

Action		Program or Service (Budget Entity Codes)				
		37700100				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				
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		37700100			
TIP	Determine if the agency is scheduled for trust fund review. (See page 126 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 156 of the LBR Instructions.)	N/A			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 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 100 through 103 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	37700100				

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 97 through 103 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			
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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 2020-21 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			

		Program or Service (Budget Entity Codes)				
Action		37700100				
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 52 through 84 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 <i>Section 6: Audits</i> of the LBR Instructions (pages 155-157) 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	37700100				

<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				
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