



# 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

October 14, 2022

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

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

John Shettle, Interim 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 2023-24 Fiscal Year. This submission has been approved by Shawn Hamilton, Secretary.

**Anna DeCerchio**

Digitally signed by Anna  
DeCerchio  
Date: 2022.10.14 15:43:50  
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Anna DeCerchio, Chief of Staff

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 10 2 021024 ADMINISTRATIVE TRUST FUND

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100		UNRELEASED CASH IN STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	117,289.68
14100		POOLED INVESTMENTS WITH STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	3,528,480.01
15102		DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000500		INTEREST	4.62
15301		DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		INTEREST	3,604.35
31100		ACCOUNTS PAYABLE	
030000		OTHER PERSONAL SERVICES	57.50-
030000	CF	OTHER PERSONAL SERVICES	3,973.55-
040000		EXPENSES	2,933.11-
040000	CF	EXPENSES	92,947.98-
100777		CONTRACTED SERVICES	734.92-
100777	CF	CONTRACTED SERVICES	4,353.36-
100781		FLAIR SYSTEM REPLACEMENT	0.00
100781	CF	FLAIR SYSTEM REPLACEMENT	99,516.00-
100908		LEGAL SERVICES	30,313.03-
		** GL 31100 TOTAL	234,829.45-
32100		ACCRUED SALARIES AND WAGES	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	204.38-
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	5,365.17-
		** GL 32100 TOTAL	5,569.55-
35300		DUE TO OTHER DEPARTMENTS	
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	889.10-
040000		EXPENSES	0.00
040000	CF	EXPENSES	72,542.00-
100777		CONTRACTED SERVICES	0.00
100777	CF	CONTRACTED SERVICES	602.78-
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	420.35-
		** GL 35300 TOTAL	74,454.23-
35500		DUE TO OTHER GOVERNMENTAL UNITS	
040000		EXPENSES	3,442.07-

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	1,842.03-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	11,282.41
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	75,481.19-
	** GL 38600 TOTAL	64,198.78-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	3,265,042.55-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	2,358.05
040000	EXPENSES	71,060.71
060000 CF	OPERATING CAPITAL OUTLAY	13,722.50
100777	CONTRACTED SERVICES	10,562.12
100777 CF	CONTRACTED SERVICES	19,099.60
100781	FLAIR SYSTEM REPLACEMENT	79,013.00
	** GL 94100 TOTAL	195,815.98
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	2,358.05-
040000	EXPENSES	71,060.71-
060000 CF	OPERATING CAPITAL OUTLAY	13,722.50-
100777	CONTRACTED SERVICES	10,562.12-
100777 CF	CONTRACTED SERVICES	19,099.60-
100781	FLAIR SYSTEM REPLACEMENT	79,013.00-
	** GL 98100 TOTAL	195,815.98-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	320,462.63
12400	CASH IN STATE TREASURY UNVERIFIED	
000200	LICENSES	300.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	19,222,882.68
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	21,172.13
001800	REFUNDS	2,046.53
	** GL 15102 TOTAL	23,218.66
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	16,511.59
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200	LICENSES	21,572.13-
16300	DUE FROM OTHER DEPARTMENTS	
001620	DISTRIBUTIONS - SUBJECT TO SERVICE CHARGE	1,227,457.00
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	23,110.23
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000200	LICENSES	1,100.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	542,413.31-
040000	EXPENSES	3,924.63-
040000	CF EXPENSES	31,479.36-
088040	20 MAJOR DISASTERS EMERGENCY REPAIRS	1,038,488.11-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	101,593.97-
	** GL 31100 TOTAL	1,717,899.38-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	2,740.02-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,222.46-
	** GL 32100 TOTAL	3,962.48-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	11,019.75-
040000	EXPENSES	0.00
040000 CF	EXPENSES	50.75-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,925.62-
	** GL 35300 TOTAL	12,996.12-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	179,736.21-
040000	EXPENSES	429.23-
040000 CF	EXPENSES	216.34-
100180	DIST CO-MTR V REG PROCEEDS	0.00
100180 CF	DIST CO-MTR V REG PROCEEDS	482,876.00-
100195	ASBESTOS REMOVAL PROG FEE	0.00
100195 CF	ASBESTOS REMOVAL PROG FEE	2,720.00-
	** GL 35500 TOTAL	665,977.78-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	1,825.62-
310322	SERVICE CHARGE TO GEN REV	289,287.69-
	** GL 35600 TOTAL	291,113.31-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	85,835.79-
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	256.84-
	** GL 38600 TOTAL	86,092.63-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	13,789,145.96-
57201	FUND BALANCE RESTRICTED TITLE V	
000000	BALANCE BROUGHT FORWARD	4,246,283.00-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	302,542.73
030000 CF	OTHER PERSONAL SERVICES	271,090.59
040000	EXPENSES	74,492.95
088040 20	MAJOR DISASTERS EMERGENCY REPAIRS	1,332,517.79
100777	CONTRACTED SERVICES	227,330.06
100777 CF	CONTRACTED SERVICES	19,099.56
	** GL 94100 TOTAL	2,227,073.68

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

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100		
030000	OTHER PERSONAL SERVICES	302,542.73-
030000 CF	OTHER PERSONAL SERVICES	271,090.59-
040000	EXPENSES	74,492.95-
088040 20	MAJOR DISASTERS EMERGENCY REPAIRS	1,332,517.79-
100777	CONTRACTED SERVICES	227,330.06-
100777 CF	CONTRACTED SERVICES	19,099.56-
	** GL 98100 TOTAL	2,227,073.68-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 044001 DRINKING WATER REVOLVING LOAN TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	6,776,175.70
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	368,991,824.52
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	313,663.32
15400	LOANS AND NOTES RECEIVABLE	
002300	REPAYMENT OF LOANS	52,391,141.59
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
002300	REPAYMENT OF LOANS	4,997.09
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	15,091,461.00
16503	DUE FROM MUNICIPALITIES	
002300	REPAYMENT OF LOANS	27.00
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002300	REPAYMENT OF LOANS	593,336,989.58
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	36,580.18-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	1,036,869,699.62-
94100	ENCUMBRANCES	
140129	18 DRINK WATER FAC CONSTR-SRL	28,224,582.20
140129	19 DRINK WATER FAC CONSTR-SRL	49,120,158.48
140129	20 DRINK WATER FAC CONSTR-SRL	64,632,749.84
140129	21 DRINK WATER FAC CONSTR-SRL	166,081,723.26
140129	22 DRINK WATER FAC CONSTR-SRL	26,268,089.50
	** GL 94100 TOTAL	334,327,303.28
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140129	18 DRINK WATER FAC CONSTR-SRL	28,224,582.20-
140129	19 DRINK WATER FAC CONSTR-SRL	49,120,158.48-
140129	20 DRINK WATER FAC CONSTR-SRL	64,632,749.84-

BGTRBAL-10 AS OF 07/01/22

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2022

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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	21	DRINK WATER FAC CONSTR-SRL		166,081,723.26-
140129	22	DRINK WATER FAC CONSTR-SRL		26,268,089.50-
		** GL 98100 TOTAL		334,327,303.28-
		*** FUND TOTAL		0.00



370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 055010 FROM RESILIENT FLORIDA TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	137,845.40
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	168,669,974.91
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	137,922.26
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	7,888,177.24
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	78,693.50-
100595	RESILIENT FL	0.00
100595	CF RESILIENT FL	23,000.00-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	2,032,024.59-
	** GL 31100 TOTAL	2,133,718.09-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	16,084.83-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
050594	RGN RESILIENCE COALITIONS	0.00
050594	CF RGN RESILIENCE COALITIONS	634,800.00-
	** GL 35500 TOTAL	634,800.00-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	14,349.57-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	4,909.25
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	8,112.45-
	** GL 38600 TOTAL	3,203.20-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	174,031,764.12-
94100	ENCUMBRANCES	
040000	EXPENSES	64,950.41
040000	CF EXPENSES	16,125.68
050594	CF RGN RESILIENCE COALITIONS	1,258,883.40

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 055010 FROM RESILIENT FLORIDA TRUST FUND  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
100595	RESILIENT FL	480.00
100777	CONTRACTED SERVICES	60,477.98
100777	CF CONTRACTED SERVICES	195,002.06
** GL 94100 TOTAL		1,595,919.53
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	64,950.41-
040000	CF EXPENSES	16,125.68-
050594	CF RGN RESILIENCE COALITIONS	1,258,883.40-
100595	RESILIENT FL	480.00-
100777	CONTRACTED SERVICES	60,477.98-
100777	CF CONTRACTED SERVICES	195,002.06-
** GL 98100 TOTAL		1,595,919.53-
*** FUND TOTAL		0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 055011 RESILIENT FLORIDA TRUST FUND-ARP FUNDING		
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	409,231,161.57
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	350,902.58
31100	ACCOUNTS PAYABLE	
145100	22 ARP RES FL GRANTS	47,779.20-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	40,923.12-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	409,493,361.83-
94100	ENCUMBRANCES	
145100	22 ARP RES FL GRANTS	18,050,831.78
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
145100	22 ARP RES FL GRANTS	18,050,831.78-
	*** 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	512,424.11
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,733,278.10
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000400	MISCELLANEOUS RECEIPTS	10,024.39
001801	REIMBURSEMENTS	47,181.99
	** GL 15102 TOTAL	57,206.38
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	1,261.86
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000400	MISCELLANEOUS RECEIPTS	10,024.39-
001202	PENALTIES	33.96-
001801	REIMBURSEMENTS	35,407.82-
	** GL 15900 TOTAL	45,466.17-
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	593,006.24
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	813.47-
040000	CF EXPENSES	1,151.68-
101492	HAZARDOUS WASTE CLEANUP	1,060.50-
101492	CF HAZARDOUS WASTE CLEANUP	21,140.76-
102577	DRUM REMOVAL AND DISPOSAL	0.00
102577	CF DRUM REMOVAL AND DISPOSAL	1,380.72-
	** GL 31100 TOTAL	25,547.13-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,436.55-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	3,084.08-
102261	ON-CALL FEES	0.00
102261	CF ON-CALL FEES	9,909.80-
	** GL 32100 TOTAL	14,430.43-

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	5.25-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	147.16-
	** GL 35300 TOTAL	152.41-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	1,142.79-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	401.40-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	6,864.70-
	** GL 38600 TOTAL	7,266.10-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,281,693.65-
57501	FUND BALANCE RESTRICTED-COURT ORDER-MO	
000000	BALANCE BROUGHT FORWARD	522,191.26-
94100	ENCUMBRANCES	
040000	EXPENSES	530.00
101492	HAZARDOUS WASTE CLEANUP	208,983.27
101492	CF HAZARDOUS WASTE CLEANUP	20,500.00
102577	DRUM REMOVAL AND DISPOSAL	6,534.22
	** GL 94100 TOTAL	236,547.49
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	530.00-
101492	HAZARDOUS WASTE CLEANUP	208,983.27-
101492	CF HAZARDOUS WASTE CLEANUP	20,500.00-
102577	DRUM REMOVAL AND DISPOSAL	6,534.22-
	** GL 98100 TOTAL	236,547.49-
	*** 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	33.90
14100		POOLED INVESTMENTS WITH STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	65,100,210.88
15301		DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		INTEREST	55,894.73
16200		DUE FROM STATE FUNDS, WITHIN DEPART.	
001800		REFUNDS	8,560.53
31100		ACCOUNTS PAYABLE	
083654	12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	464,449.63-
087127	19	NRDR/FINAL - DEEPWATER HOR	32,516.29-
		** GL 31100 TOTAL	496,965.92-
32100		ACCRUED SALARIES AND WAGES	
083654	12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	11,372.37-
087127	19	NRDR/FINAL - DEEPWATER HOR	2,872.29-
087127	22	NRDR/FINAL - DEEPWATER HOR	5,532.27-
		** GL 32100 TOTAL	19,776.93-
35200		DUE TO STATE FUNDS, WITHIN DEPARTMENT	
083654	12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	26,554.14-
35300		DUE TO OTHER DEPARTMENTS	
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	6,518.58-
35500		DUE TO OTHER GOVERNMENTAL UNITS	
087127	18	NRDR/FINAL - DEEPWATER HOR	186,789.92-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	0.00
57502		FUND BALANCE RESTRICTED-COURT ORDER-NR	
000000		BALANCE BROUGHT FORWARD	64,428,094.55-
94100		ENCUMBRANCES	
083654	12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	7,487,252.88
087127	18	NRDR/FINAL - DEEPWATER HOR	3,415,323.74
087127	19	NRDR/FINAL - DEEPWATER HOR	10,238,238.23
087127	21	NRDR/FINAL - DEEPWATER HOR	791,499.14
		** GL 94100 TOTAL	21,932,313.99

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION			BEGINNING BALANCE
20 2 099005 COASTAL PROTECTION TF - NAT RES DMGE RESTORATION			
G-L	G-L ACCOUNT NAME		
CAT			
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
083654	12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	7,487,252.88-
087127	18	NRDR/FINAL - DEEPWATER HOR	3,415,323.74-
087127	19	NRDR/FINAL - DEEPWATER HOR	10,238,238.23-
087127	21	NRDR/FINAL - DEEPWATER HOR	791,499.14-
		** GL 98100 TOTAL	21,932,313.99-
		*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/22

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
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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  
 20 2 193001 ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
12100	UNRELEASED CASH IN STATE TREASURY		
000000	BALANCE BROUGHT FORWARD		2,055,030.30
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		71,974.63
31100	ACCOUNTS PAYABLE		
084205	97 MITIGATION-POLK CO PKY		2,907.00-
35600	DUE TO GENERAL REVENUE		
310322	SERVICE CHARGE TO GEN REV		2.82-
35700	DUE TO COMPONENT UNIT/PRIMARY		
087101	15 STALLION HMCK HAB RST PROJ		12,600.00-
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		2,423,654.11-
94100	ENCUMBRANCES		
087101	15 STALLION HMCK HAB RST PROJ		305,318.87
140126	08 BEACH PROJECTS - STW		15,779.97
140126	09 BEACH PROJECTS - STW		266,263.06
140126	10 BEACH PROJECTS - STW		169,647.96
140126	11 BEACH PROJECTS - STW		383,602.57
140126	12 BEACH PROJECTS - STW		198,960.17
140126	13 BEACH PROJECTS - STW		65,150.91
140126	14 BEACH PROJECTS - STW		210,507.32
140126	15 BEACH PROJECTS - STW		213,445.09
	** GL 94100 TOTAL		1,828,675.92
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
087101	15 STALLION HMCK HAB RST PROJ		305,318.87-
140126	08 BEACH PROJECTS - STW		15,779.97-
140126	09 BEACH PROJECTS - STW		266,263.06-
140126	10 BEACH PROJECTS - STW		169,647.96-
140126	11 BEACH PROJECTS - STW		383,602.57-
140126	12 BEACH PROJECTS - STW		198,960.17-
140126	13 BEACH PROJECTS - STW		65,150.91-
140126	14 BEACH PROJECTS - STW		210,507.32-
140126	15 BEACH PROJECTS - STW		213,445.09-
	** GL 98100 TOTAL		1,828,675.92-
	*** 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	19,865,206.41
12400	CASH IN STATE TREASURY UNVERIFIED	
000200	LICENSES	9,625.10
001202	PENALTIES	15.00
	** GL 12400 TOTAL	9,640.10
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	153,746,197.87
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	3,142.85
001801	REIMBURSEMENTS	19.00
	** GL 15101 TOTAL	3,161.85
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	26,829.31
001202	PENALTIES	20,740.87
001801	REIMBURSEMENTS	450,442.70
002900	SALE OF SURPLUS PROPERTY	650.00
	** GL 15102 TOTAL	498,662.88
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000200	LICENSES	11,955.00
000400	MISCELLANEOUS RECEIPTS	51.70
001202	PENALTIES	609.30
001801	REIMBURSEMENTS	711.08
	** GL 15103 TOTAL	13,327.08
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	134,787.83
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200	LICENSES	38,434.31-
000400	MISCELLANEOUS RECEIPTS	41.80-
001202	PENALTIES	21,801.42-
001801	REIMBURSEMENTS	440,113.12-
	** GL 15900 TOTAL	500,390.65-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200	LICENSES	69,340.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	20,073,834.61
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000200	LICENSES	675.00
001202	PENALTIES	280.00
	** GL 16500 TOTAL	955.00
16502	DUE FROM COUNTIES	
000200	LICENSES	625.00
001202	PENALTIES	460.00
	** GL 16502 TOTAL	1,085.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	581.35-
040000	CF EXPENSES	26,586.03-
087889	21 PETROLEUM TANKS CLEANUP	9,178,531.68-
087889	22 PETROLEUM TANKS CLEANUP	1,981,020.35-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	15,905.39-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	12,426.33-
104132	UNDERGROUND TANK CLEANUP	120.64-
104132	CF UNDERGROUND TANK CLEANUP	99,280.89-
	** GL 31100 TOTAL	11,314,452.66-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	426.66-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	2,678.28-
100029	STG TK COMPL VERIFICATION	0.00
100029	CF STG TK COMPL VERIFICATION	3,665.91-
102261	ON-CALL FEES	0.00
102261	CF ON-CALL FEES	1,248.39-
	** GL 32100 TOTAL	8,019.24-
33101	DEPOSITS PAYABLE ESCROW	
000000	BALANCE BROUGHT FORWARD	150,000.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000200	LICENSES	13,519.00-

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

CAT		BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	68.25-
100029	STG TK COMPL VERIFICATION	0.00
100029	CF STG TK COMPL VERIFICATION	233,893.00-
104132	UNDERGROUND TANK CLEANUP	0.00
104132	CF UNDERGROUND TANK CLEANUP	162,984.07-
104138	LOC GVT CLEANUP CONTRACT	0.00
104138	CF LOC GVT CLEANUP CONTRACT	323,494.05-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	15,719.29-
	** GL 35300 TOTAL	736,158.66-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
087889	21 PETROLEUM TANKS CLEANUP	71,214.10-
100029	STG TK COMPL VERIFICATION	0.00
100029	CF STG TK COMPL VERIFICATION	470,581.75-
104138	LOC GVT CLEANUP CONTRACT	0.00
104138	CF LOC GVT CLEANUP CONTRACT	1,025,337.23-
	** GL 35500 TOTAL	1,567,133.08-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	89,084.56-
35900	DUE TO STATE FUNDS-CLEARING FUND	
100029	STG TK COMPL VERIFICATION	0.00
100029	CF STG TK COMPL VERIFICATION	0.00
	** GL 35900 TOTAL	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	63,294.77-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	11,214.74-
	** GL 38600 TOTAL	74,509.51-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001801	REIMBURSEMENTS	10,108.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	179,952,823.27-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	388.76
040000	EXPENSES	26,982.47
082474	20 CLEANUP OF STATE/LANDS	535,517.93

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
087889 21	PETROLEUM TANKS CLEANUP	68,378,332.17
087889 22	PETROLEUM TANKS CLEANUP	45,123,545.72
100029	STG TK COMPL VERIFICATION	110,554.24
100777	CONTRACTED SERVICES	12,472.94
101492	HAZARDOUS WASTE CLEANUP	9,564.45
101492 CF	HAZARDOUS WASTE CLEANUP	133,022.14
104132	UNDERGROUND TANK CLEANUP	20,563.67
104138	LOC GVT CLEANUP CONTRACT	286,187.84
	** GL 94100 TOTAL	114,637,132.33
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	388.76-
040000	EXPENSES	26,982.47-
082474 20	CLEANUP OF STATE/LANDS	535,517.93-
087889 21	PETROLEUM TANKS CLEANUP	68,378,332.17-
087889 22	PETROLEUM TANKS CLEANUP	45,123,545.72-
100029	STG TK COMPL VERIFICATION	110,554.24-
100777	CONTRACTED SERVICES	12,472.94-
101492	HAZARDOUS WASTE CLEANUP	9,564.45-
101492 CF	HAZARDOUS WASTE CLEANUP	133,022.14-
104132	UNDERGROUND TANK CLEANUP	20,563.67-
104138	LOC GVT CLEANUP CONTRACT	286,187.84-
	** GL 98100 TOTAL	114,637,132.33-
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/22

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2022

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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 07/01/22

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2022

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

BGTRBAL-10 AS OF 07/01/22

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2022

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 212004 INLAND PROTECTION TRUST FUND-ARP FUNDING		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	50,000,000.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	50,000,000.00-
	*** FUND TOTAL	0.00



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

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100		UNRELEASED CASH IN STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	0.00
14100		POOLED INVESTMENTS WITH STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	2,733,854.55
15301		DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		INTEREST	2,346.10
16200		DUE FROM STATE FUNDS, WITHIN DEPART.	
001500		TRANSFERS	1,200,000.00
35300		DUE TO OTHER DEPARTMENTS	
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	273.61-
35700		DUE TO COMPONENT UNIT/PRIMARY	
141117	17	EVERGLADES RESTORATION	1,171,047.26-
141117	20	EVERGLADES RESTORATION	25,264.00-
141117	21	EVERGLADES RESTORATION	1,651,224.00-
141118	19	N EVERGLADES/ESTUARIES PRT	56,424.08-
141120	15	G/A-INDIAN RIVER LAGOON AND LAKE OKEECHOBEE	15,120.00-
		** GL 35700 TOTAL	2,919,079.34-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	1,016,847.70-
		*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/22

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2022

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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 221017 SOETF REST KEYS WASTEWATER BOND SERIES 2015A		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	963,148.06
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	825.87
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	96.31-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57100	RESTRICTED BY CREDITORS	
000000	BALANCE BROUGHT FORWARD	963,877.62-
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
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	7,246,192.67
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEs	12,903.93
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	81,300,743.17
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	2,404.51
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEs	2,741.08
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	68,458.02
15400	LOANS AND NOTES RECEIVABLE	
000100	FEEs	4,252,905.06
16300	DUE FROM OTHER DEPARTMENTS	
000100	FEEs	51,401.24
000700	U S GRANTS	0.00
001510	TRANSFER OF FEDERAL FUNDS	0.00
	** GL 16300 TOTAL	51,401.24
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	4,265,060.00
000702	US GRANTS-DEEPWATER HORIZON	3,888.12
001970	SALES OF GOODS/SERVICES TO FEDERAL GOVERNME	19,811.76
	** GL 16400 TOTAL	4,288,759.88
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	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	21,616.47-
040000	EXPENSES	999.22-
040000	CF EXPENSES	313.45-
087125	17 RESTORE/DEEPWATER HORIZON	1,919.23-
088137	17 GRANTS & DONAT SPDG AUTH	4,108.60-

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

CAT		BEGINNING BALANCE
100628	WATER QUALITY MGMT/PLAN	0.00
100628 CF	WATER QUALITY MGMT/PLAN	402,366.63-
100748	LABORATORY SERVICES	0.00
100748 CF	LABORATORY SERVICES	38,944.41-
101011	FED WASTE PLANNING GRANTS	0.00
101011 CF	FED WASTE PLANNING GRANTS	81,912.58-
101494	HAZARDOUS WASTE SITE REST	0.00
101494 CF	HAZARDOUS WASTE SITE REST	254,899.00-
102080	MARINE RESEARCH GRANTS	94,475.30-
102080 CF	MARINE RESEARCH GRANTS	570,543.66-
104132	UNDERGROUND TANK CLEANUP	0.00
104132 CF	UNDERGROUND TANK CLEANUP	81,383.00-
140001 19	FED LAND/WATER CONSV/GRNTS	400,000.00-
140061 21	FLORIDA CZM PROGRAM	2,503.00-
140061 22	FLORIDA CZM PROGRAM	28,225.39-
140076 17	G/A-NPS MGMT PLANNING	525.00-
140076 18	G/A-NPS MGMT PLANNING	54,472.20-
140076 19	G/A-NPS MGMT PLANNING	117,772.86-
140076 21	G/A-NPS MGMT PLANNING	207,808.59-
140076 22	G/A-NPS MGMT PLANNING	767,614.86-
140122 18	CLEAN MARINA	32,845.32-
140122 19	CLEAN MARINA	40,860.47-
	** GL 31100 TOTAL	3,206,109.24-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	2,208.25-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	19,777.65-
087125 17	RESTORE/DEEPWATER HORIZON	868.08-
088137 17	GRANTS & DONAT SPDG AUTH	1,217.40-
088137 19	GRANTS & DONAT SPDG AUTH	852.18-
100628	WATER QUALITY MGMT/PLAN	0.00
100628 CF	WATER QUALITY MGMT/PLAN	13,286.57-
100750	FL GEOLOGICAL SURVEY GRNTS	0.00
100750 CF	FL GEOLOGICAL SURVEY GRNTS	3,903.57-
101011	FED WASTE PLANNING GRANTS	0.00
101011 CF	FED WASTE PLANNING GRANTS	3,232.19-
101196	AMERICORPS	0.00
101196 CF	AMERICORPS	5,876.54-
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	8,280.40-
140122 19	CLEAN MARINA	9,563.97-
	** GL 32100 TOTAL	69,066.80-

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

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT		
000100		FEES	4,997.24-
087125	17	RESTORE/DEEPWATER HORIZON	868.08-
		** GL 35200 TOTAL	5,865.32-
35300	DUE TO OTHER DEPARTMENTS		
140061	21	FLORIDA CZM PROGRAM	57.26-
140076	17	G/A-NPS MGMT PLANNING	18,507.76-
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	7,983.74-
		** GL 35300 TOTAL	26,548.76-
35500	DUE TO OTHER GOVERNMENTAL UNITS		
100628		WATER QUALITY MGMT/PLAN	0.00
100628	CF	WATER QUALITY MGMT/PLAN	32,971.79-
102080		MARINE RESEARCH GRANTS	934.64-
102080	CF	MARINE RESEARCH GRANTS	77.30-
140001	19	FED LAND/WATER CONSV/GRNTS	200,000.00-
140001	20	FED LAND/WATER CONSV/GRNTS	199,923.45-
140061	21	FLORIDA CZM PROGRAM	13,126.70-
140061	22	FLORIDA CZM PROGRAM	14,000.00-
140122	18	CLEAN MARINA	2,160.34-
140122	19	CLEAN MARINA	49,017.79-
		** GL 35500 TOTAL	512,212.01-
35600	DUE TO GENERAL REVENUE		
180200		TR/GENERAL REVENUE-SWCAP	16,417.87-
310322		SERVICE CHARGE TO GEN REV	1,095.16-
		** GL 35600 TOTAL	17,513.03-
35700	DUE TO COMPONENT UNIT/PRIMARY		
140061	22	FLORIDA CZM PROGRAM	18,499.75-
140076	17	G/A-NPS MGMT PLANNING	130,053.00-
140076	19	G/A-NPS MGMT PLANNING	24,611.08-
		** GL 35700 TOTAL	173,163.83-
35749	DUE TO UNIVERSITIES		
140061	22	FLORIDA CZM PROGRAM	50,000.00-
140122	19	CLEAN MARINA	35,954.75-
		** GL 35749 TOTAL	85,954.75-
38600	CURRENT COMPENSATED ABSENCES LIABILITY		
000000		BALANCE BROUGHT FORWARD	125,444.77-
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	2,147.90-
		** GL 38600 TOTAL	127,592.67-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	14,685,011.51-
57202	FUND BALANCE RESTRICTED SRF GRANT ALLO	
000000	BALANCE BROUGHT FORWARD	48,397,011.83-
57203	FUND BALANCE RESTRICTED SRF SERVICE FE	
000000	BALANCE BROUGHT FORWARD	21,682,413.75-
57204	FUND BALANCE RESTRICTED DWSRF SERVICE	
000000	BALANCE BROUGHT FORWARD	8,238,046.06-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	17,280.00
040000	EXPENSES	323.52
087125	17 RESTORE/DEEPWATER HORIZON	6,178,123.05
088137	17 GRANTS & DONAT SPDG AUTH	64,351.83
088137	18 GRANTS & DONAT SPDG AUTH	542.88
100628	WATER QUALITY MGMT/PLAN	1,398,896.20
100628	CF WATER QUALITY MGMT/PLAN	107,766.18
100777	CONTRACTED SERVICES	71,375.00
101011	FED WASTE PLANNING GRANTS	94,271.48
101196	AMERICORPS	3,157.80
101494	HAZARDOUS WASTE SITE REST	173,271.63
101494	CF HAZARDOUS WASTE SITE REST	182,090.85
102080	MARINE RESEARCH GRANTS	416,478.35
102080	CF MARINE RESEARCH GRANTS	182,703.52
104132	UNDERGROUND TANK CLEANUP	55,734.50
140001	18 FED LAND/WATER CONSV/GRNTS	196,750.00
140001	19 FED LAND/WATER CONSV/GRNTS	2,600,000.00
140001	20 FED LAND/WATER CONSV/GRNTS	5,089,410.00
140001	21 FED LAND/WATER CONSV/GRNTS	2,990,707.91
140001	22 FED LAND/WATER CONSV/GRNTS	6,366,846.09
140061	20 FLORIDA CZM PROGRAM	73,628.00
140061	21 FLORIDA CZM PROGRAM	214,199.88
140061	22 FLORIDA CZM PROGRAM	526,180.10
140076	17 G/A-NPS MGMT PLANNING	1,032,183.10
140076	18 G/A-NPS MGMT PLANNING	5,045,378.25
140076	19 G/A-NPS MGMT PLANNING	6,762,692.88
140076	20 G/A-NPS MGMT PLANNING	551,473.62
140076	21 G/A-NPS MGMT PLANNING	2,296,219.19
140076	22 G/A-NPS MGMT PLANNING	1,890,138.66
140122	18 CLEAN MARINA	195,659.33
140122	19 CLEAN MARINA	727,364.97
140122	20 CLEAN MARINA	326,440.64

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

CAT			BEGINNING BALANCE
140122	22	CLEAN MARINA	11,700.00
140185	18	NAT'L REC TRAIL GRANTS	1,000,000.00
140185	19	NAT'L REC TRAIL GRANTS	2,714,469.60
140185	20	NAT'L REC TRAIL GRANTS	2,800,639.00
140185	21	NAT'L REC TRAIL GRANTS	1,177,829.00
143276	17	SMALL CO WASTEWTR TRMT GNT	1,023,260.63
143276	18	SMALL CO WASTEWTR TRMT GNT	133,254.00
143276	19	SMALL CO WASTEWTR TRMT GNT	3,709,318.07
143276	20	SMALL CO WASTEWTR TRMT GNT	6,627,375.00
143276	21	SMALL CO WASTEWTR TRMT GNT	10,989,883.00
143276	22	SMALL CO WASTEWTR TRMT GNT	6,885,942.00
		** GL 94100 TOTAL	82,905,309.71
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000		OTHER PERSONAL SERVICES	17,280.00-
040000		EXPENSES	323.52-
087125	17	RESTORE/DEEPWATER HORIZON	6,178,123.05-
088137	17	GRANTS & DONAT SPDG AUTH	64,351.83-
088137	18	GRANTS & DONAT SPDG AUTH	542.88-
100628		WATER QUALITY MGMT/PLAN	1,398,896.20-
100628	CF	WATER QUALITY MGMT/PLAN	107,766.18-
100777		CONTRACTED SERVICES	71,375.00-
101011		FED WASTE PLANNING GRANTS	94,271.48-
101196		AMERICORPS	3,157.80-
101494		HAZARDOUS WASTE SITE REST	173,271.63-
101494	CF	HAZARDOUS WASTE SITE REST	182,090.85-
102080		MARINE RESEARCH GRANTS	416,478.35-
102080	CF	MARINE RESEARCH GRANTS	182,703.52-
104132		UNDERGROUND TANK CLEANUP	55,734.50-
140001	18	FED LAND/WATER CONSV/GRNTS	196,750.00-
140001	19	FED LAND/WATER CONSV/GRNTS	2,600,000.00-
140001	20	FED LAND/WATER CONSV/GRNTS	5,089,410.00-
140001	21	FED LAND/WATER CONSV/GRNTS	2,990,707.91-
140001	22	FED LAND/WATER CONSV/GRNTS	6,366,846.09-
140061	20	FLORIDA CZM PROGRAM	73,628.00-
140061	21	FLORIDA CZM PROGRAM	214,199.88-
140061	22	FLORIDA CZM PROGRAM	526,180.10-
140076	17	G/A-NPS MGMT PLANNING	1,032,183.10-
140076	18	G/A-NPS MGMT PLANNING	5,045,378.25-
140076	19	G/A-NPS MGMT PLANNING	6,762,692.88-
140076	20	G/A-NPS MGMT PLANNING	551,473.62-
140076	21	G/A-NPS MGMT PLANNING	2,296,219.19-
140076	22	G/A-NPS MGMT PLANNING	1,890,138.66-
140122	18	CLEAN MARINA	195,659.33-
140122	19	CLEAN MARINA	727,364.97-
140122	20	CLEAN MARINA	326,440.64-



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

CAT			BEGINNING BALANCE
140122	22	CLEAN MARINA	11,700.00-
140185	18	NAT'L REC TRAIL GRANTS	1,000,000.00-
140185	19	NAT'L REC TRAIL GRANTS	2,714,469.60-
140185	20	NAT'L REC TRAIL GRANTS	2,800,639.00-
140185	21	NAT'L REC TRAIL GRANTS	1,177,829.00-
143276	17	SMALL CO WASTEWTR TRMT GNT	1,023,260.63-
143276	18	SMALL CO WASTEWTR TRMT GNT	133,254.00-
143276	19	SMALL CO WASTEWTR TRMT GNT	3,709,318.07-
143276	20	SMALL CO WASTEWTR TRMT GNT	6,627,375.00-
143276	21	SMALL CO WASTEWTR TRMT GNT	10,989,883.00-
143276	22	SMALL CO WASTEWTR TRMT GNT	6,885,942.00-
		** GL 98100 TOTAL	82,905,309.71-
		*** 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	258,006.21
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	82,584,480.68
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	70,767.09
16300	DUE FROM OTHER DEPARTMENTS	
001000	STATE GRANTS	115,855.75
16503	DUE FROM MUNICIPALITIES	
001100	OTHER GRANTS	30,000.00
16504	DUE FROM OTH ST POLITICAL SUBDIVISIONS	
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	201,395.87
16700	DUE FROM COMPONENT UNIT/PRIMARY	
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	4,298.13
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	52,334.60
	** GL 16700 TOTAL	56,632.73
31100	ACCOUNTS PAYABLE	
087126	16 NFWF/DEEPWATER HORIZON	46,684.10-
087126	19 NFWF/DEEPWATER HORIZON	1,504.02-
100039	WMD LAB SUPPORT	5,613.74-
100039	CF WMD LAB SUPPORT	19,143.64-
102080	MARINE RESEARCH GRANTS	14,100.00-
102080	CF MARINE RESEARCH GRANTS	2,496.99-
	** GL 31100 TOTAL	89,542.49-
32100	ACCRUED SALARIES AND WAGES	
087126	19 NFWF/DEEPWATER HORIZON	12,566.58-
100592	DISBURSE DONATIONS	0.00
100592	CF DISBURSE DONATIONS	1,266.10-
100750	FL GEOLOGICAL SURVEY GRNTS	0.00
100750	CF FL GEOLOGICAL SURVEY GRNTS	495.33-
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	3,580.42-
	** GL 32100 TOTAL	17,908.43-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	8,253.03-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	36,605.30-
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000000	BALANCE BROUGHT FORWARD	108,797.64-
000800	CITY OR COUNTY GRANTS	616,177.36-
001100	OTHER GRANTS	84,081.03-
001110	OTHER GRANTS - NO SERVICE CHARGE	79,442,027.44-
001500	TRANSFERS	199,222.10-
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	81,395.02-
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	57,594.57-
	** GL 38900 TOTAL	80,589,295.16-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,575,533.92-
94100	ENCUMBRANCES	
080083 19	VOLKSWAGEN SETTLEMENT	2,789,354.45
080083 20	VOLKSWAGEN SETTLEMENT	8,906,661.08
080083 21	VOLKSWAGEN SETTLEMENT	49,419,710.33
087126 16	NFWF/DEEPWATER HORIZON	34,121.84
087126 17	NFWF/DEEPWATER HORIZON	39,698.88
088137 19	GRANTS & DONAT SPDG AUTH	8,008.70
088137 20	GRANTS & DONAT SPDG AUTH	39,484.42
088137 21	GRANTS & DONAT SPDG AUTH	8,265.24
100039	WMD LAB SUPPORT	22,962.70
100750	FL GEOLOGICAL SURVEY GRNTS	69,340.00
102080	MARINE RESEARCH GRANTS	2,496.99
105084	TENANT BROKER COMMISSIONS	1,185.52
	** GL 94100 TOTAL	61,341,290.15
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080083 19	VOLKSWAGEN SETTLEMENT	2,789,354.45-
080083 20	VOLKSWAGEN SETTLEMENT	8,906,661.08-
080083 21	VOLKSWAGEN SETTLEMENT	49,419,710.33-
087126 16	NFWF/DEEPWATER HORIZON	34,121.84-
087126 17	NFWF/DEEPWATER HORIZON	39,698.88-
088137 19	GRANTS & DONAT SPDG AUTH	8,008.70-
088137 20	GRANTS & DONAT SPDG AUTH	39,484.42-
088137 21	GRANTS & DONAT SPDG AUTH	8,265.24-
100039	WMD LAB SUPPORT	22,962.70-
100750	FL GEOLOGICAL SURVEY GRNTS	69,340.00-

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37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2022

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

CAT		BEGINNING BALANCE
102080	MARINE RESEARCH GRANTS	2,496.99-
105084	TENANT BROKER COMMISSIONS	1,185.52-
105501	G/A-COASTAL MGT REQRMENTS	0.00
	** GL 98100 TOTAL	61,341,290.15-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 339174 GRANTS & DONATIONS TF FDOT 404 AGREEMENT		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	154.97
16300	DUE FROM OTHER DEPARTMENTS	
001510	TRANSFER OF FEDERAL FUNDS	75,000.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	25.58-
	** GL 31100 TOTAL	25.58-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	50.16-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	75,079.23-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
11202	CASH REVOLVING FUNDS - MULTIPLE		
000000	BALANCE BROUGHT FORWARD		151,000.00
12100	UNRELEASED CASH IN STATE TREASURY		
000000	BALANCE BROUGHT FORWARD		0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY		
000000	BALANCE BROUGHT FORWARD		14,341,174.55
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM		
000500	INTEREST		110.32
15301	DUE FROM INTEREST EARNINGS INVESTMENTS		
000500	INTEREST		12,410.41
31100	ACCOUNTS PAYABLE		
140002	22	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		1,447.33-
	** GL 35300 TOTAL		1,447.33-
35500	DUE TO OTHER GOVERNMENTAL UNITS		
140002	21	FL RECR DEV ASST GRANTS	50,000.00-
140002	22	FL RECR DEV ASST GRANTS	50,000.00-
	** GL 35500 TOTAL		100,000.00-
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		14,353,247.95-
94100	ENCUMBRANCES		
084112	19	LAND ACQUISITION-FCT	1,135,649.10
140002	19	FL RECR DEV ASST GRANTS	250,000.00
140002	21	FL RECR DEV ASST GRANTS	4,475,000.00
140002	22	FL RECR DEV ASST GRANTS	1,898,099.00
	** GL 94100 TOTAL		7,758,748.10
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
084112	19	LAND ACQUISITION-FCT	1,135,649.10-
140002	19	FL RECR DEV ASST GRANTS	250,000.00-
140002	21	FL RECR DEV ASST GRANTS	4,475,000.00-
140002	22	FL RECR DEV ASST GRANTS	1,898,099.00-
	** GL 98100 TOTAL		7,758,748.10-
	*** FUND TOTAL		0.00

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37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2022

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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
G-L	G-L ACCOUNT NAME	
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,131,083.34
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	1,827.34
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	213.11-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57100	RESTRICTED BY CREDITORS	
000000	BALANCE BROUGHT FORWARD	656,848.43-
084108	09 LAND ACQ, ENVIR/UNIQ, STW	1,475,849.14-
	** GL 57100 TOTAL	2,132,697.57-
	*** 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	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	2,500.00
002100	LAND SALES OR LEASES	575.44
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	37.40
	** GL 11100 TOTAL	3,112.84
11108	PETTY CASH 370002 MARATHON SHORES	
080039	22 STATE PARK FACILITY IMPROV	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	381,180.56
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEs	2,117.63
002100	LAND SALES OR LEASES	18,681.94
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	1,285.41
	** GL 12400 TOTAL	22,084.98
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	30,755,142.21
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	907.62
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000100	FEEs	8,400.13
000500	INTEREST	3,061.24
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	5,000.00
001800	REFUNDS	22,648.45
002100	LAND SALES OR LEASES	152,502.03
	** GL 15102 TOTAL	191,611.85
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000500	INTEREST	16.54
001202	PENALTIES	15.00
002100	LAND SALES OR LEASES	1,263.89
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	82.84
	** GL 15103 TOTAL	1,378.27
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	26,420.14

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

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
15900	ALLOWANCE FOR UNCOLLECTIBLES		
000100	FEEs		54,067.13-
000500	INTEREST		3,061.24-
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI		5,000.00-
002100	LAND SALES OR LEASES		250,792.38-
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES		82.84-
	** GL 15900 TOTAL		313,003.59-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.		
000100	FEEs		2,117.63
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES		212.04
	** GL 16200 TOTAL		2,329.67
16300	DUE FROM OTHER DEPARTMENTS		
000100	FEEs		600.00
16500	DUE FROM OTHER GOVERNMENTAL UNITS		
000100	FEEs		45,667.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI		2,500.00
002100	LAND SALES OR LEASES		97,026.46
	** GL 16500 TOTAL		145,193.46
16502	DUE FROM COUNTIES		
001800	REFUNDS		1,666.75
31100	ACCOUNTS PAYABLE		
030000	OTHER PERSONAL SERVICES		171.18-
030000	CF OTHER PERSONAL SERVICES		49,267.96-
040000	EXPENSES		0.00
040000	CF EXPENSES		17,072.01-
060000	OPERATING CAPITAL OUTLAY		0.00
060000	CF OPERATING CAPITAL OUTLAY		5,200.00-
080039	20 STATE PARK FACILITY IMPROV		240,892.01-
080039	21 STATE PARK FACILITY IMPROV		168,695.99-
080039	22 STATE PARK FACILITY IMPROV		236,355.59-
088130	20 REMOVE ACCESS BARRIERS-STW		96,218.39-
100777	CONTRACTED SERVICES		0.00
100777	CF CONTRACTED SERVICES		197,120.04-
101496	STATE LANDS STEWARDSHIP		0.00
101496	CF STATE LANDS STEWARDSHIP		23,314.73-
101500	TIDE STATIONS/BENCHMARKS		0.00
101500	CF TIDE STATIONS/BENCHMARKS		49,348.11-
310228	PAYMENT OF SALES TAX		1,322.81-
	** GL 31100 TOTAL		1,084,978.82-

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

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
32100	ACCRUED SALARIES AND WAGES		
010000	SALARIES AND BENEFITS		0.00
010000	CF SALARIES AND BENEFITS		1,088.15-
030000	OTHER PERSONAL SERVICES		0.00
030000	CF OTHER PERSONAL SERVICES		19,789.08-
080039	20 STATE PARK FACILITY IMPROV		12,294.49-
080039	22 STATE PARK FACILITY IMPROV		4,634.23-
	** GL 32100 TOTAL		37,805.95-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT		
000100	FEEES		0.00
002100	LAND SALES OR LEASES		1,372.80-
	** GL 35200 TOTAL		1,372.80-
35300	DUE TO OTHER DEPARTMENTS		
040000	EXPENSES		0.00
040000	CF EXPENSES		115.50-
310228	PAYMENT OF SALES TAX		60,584.34-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE		3,081.18-
	** GL 35300 TOTAL		63,781.02-
35600	DUE TO GENERAL REVENUE		
310228	PAYMENT OF SALES TAX		60,584.34-
310322	SERVICE CHARGE TO GEN REV		851,597.50-
	** GL 35600 TOTAL		912,181.84-
35700	DUE TO COMPONENT UNIT/PRIMARY		
050159	G/A - SRWMD - PILT		0.00
050159	CF G/A - SRWMD - PILT		352,909.00-
051236	G/A-WMD HURRICANE RECOVERY		0.00
051236	CF G/A-WMD HURRICANE RECOVERY		2,771,574.48-
080039	21 STATE PARK FACILITY IMPROV		74,515.05-
	** GL 35700 TOTAL		3,198,998.53-
38600	CURRENT COMPENSATED ABSENCES LIABILITY		
000000	BALANCE BROUGHT FORWARD		45,747.45
010000	SALARIES AND BENEFITS		0.00
010000	CF SALARIES AND BENEFITS		115,679.74-
	** GL 38600 TOTAL		69,932.29-
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		25,849,573.51-

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

CAT	ENCUMBRANCES	BEGINNING BALANCE
94100		
030000	OTHER PERSONAL SERVICES	26,953.07
040000	EXPENSES	10,213.49
040000	CF EXPENSES	577.70
060000	OPERATING CAPITAL OUTLAY	5,200.00
080039	20 STATE PARK FACILITY IMPROV	524,521.26
080039	21 STATE PARK FACILITY IMPROV	1,937,632.34
080039	22 STATE PARK FACILITY IMPROV	883,308.18
083643	20 MAIN/REP/CONST-STATEWIDE	91,688.83
088040	20 MAJOR DISASTERS EMERGENCY REPAIRS	5,452,066.54
088130	20 REMOVE ACCESS BARRIERS-STW	416,006.95
100777	CONTRACTED SERVICES	257,146.38
100777	CF CONTRACTED SERVICES	14,950.00
101496	STATE LANDS STEWARDSHIP	20,162.12
101500	TIDE STATIONS/BENCHMARKS	47,648.11
	** GL 94100 TOTAL	9,688,074.97
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	26,953.07-
040000	EXPENSES	10,213.49-
040000	CF EXPENSES	577.70-
060000	OPERATING CAPITAL OUTLAY	5,200.00-
080039	20 STATE PARK FACILITY IMPROV	524,521.26-
080039	21 STATE PARK FACILITY IMPROV	1,937,632.34-
080039	22 STATE PARK FACILITY IMPROV	883,308.18-
083643	20 MAIN/REP/CONST-STATEWIDE	91,688.83-
088040	20 MAJOR DISASTERS EMERGENCY REPAIRS	5,452,066.54-
088130	20 REMOVE ACCESS BARRIERS-STW	416,006.95-
100777	CONTRACTED SERVICES	257,146.38-
100777	CF CONTRACTED SERVICES	14,950.00-
101496	STATE LANDS STEWARDSHIP	20,162.12-
101500	TIDE STATIONS/BENCHMARKS	47,648.11-
	** GL 98100 TOTAL	9,688,074.97-
	*** 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	2,110,588,940.77
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	4,622.67
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001800	REFUNDS	18,861.69
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	77,952,320.97
25500	ADVANCES TO OTHER GOVERNMENTS/ENTITIES	
087870	20 SPRINGS RESTORATION	3,455,505.03
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	333.86-
030000	CF OTHER PERSONAL SERVICES	29,419.45-
040000	EXPENSES	15,165.57-
040000	CF EXPENSES	104,072.47-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	436.00-
080039	20 STATE PARK FACILITY IMPROV	583,830.89-
080039	21 STATE PARK FACILITY IMPROV	150,334.66-
080039	22 STATE PARK FACILITY IMPROV	1,739,913.55-
083643	21 MAIN/REP/CONST-STATEWIDE	158,161.46-
083643	22 MAIN/REP/CONST-STATEWIDE	10,549.35-
084108	21 LAND ACQ, ENVIR/UNIQ, STW	204,786.30-
084108	22 LAND ACQ, ENVIR/UNIQ, STW	18,213.50-
088964	19 TOTAL MAX DAILY LOADS	30,444.78-
088964	21 TOTAL MAX DAILY LOADS	1,318.59-
088964	22 TOTAL MAX DAILY LOADS	956.67-
100718	LAND MANAGEMENT	27,841.97-
100718	CF LAND MANAGEMENT	511,560.52-
100777	CONTRACTED SERVICES	271.60-
100777	CF CONTRACTED SERVICES	39,045.11-
101496	STATE LANDS STEWARDSHIP	0.00
101496	CF STATE LANDS STEWARDSHIP	11,727.39-
103882	CAMA/CARL MANAGEMENT FUNDS	0.00
103882	CF CAMA/CARL MANAGEMENT FUNDS	142,471.84-
103886	GREENWAYS CARL MGMT FUND	1,180.31-
103886	CF GREENWAYS CARL MGMT FUND	56,682.38-
105019	G/A-INDIAN RIV LAG/LAKE O	0.00
105019	CF G/A-INDIAN RIV LAG/LAKE O	129,784.40-
108025	TOTAL MAXIMUM DAILY LOADS	707.34-

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

CAT			BEGINNING BALANCE
108025	CF	TOTAL MAXIMUM DAILY LOADS	46,531.59-
		** GL 31100 TOTAL	4,015,741.55-
32100		ACCRUED SALARIES AND WAGES	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	26,007.31-
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	31,025.16-
080039	21	STATE PARK FACILITY IMPROV	2,295.81-
080039	22	STATE PARK FACILITY IMPROV	41,831.20-
084108	22	LAND ACQ, ENVIR/UNIQ, STW	4,972.64-
100718		LAND MANAGEMENT	0.00
100718	CF	LAND MANAGEMENT	50,615.74-
103882		CAMA/CARL MANAGEMENT FUNDS	0.00
103882	CF	CAMA/CARL MANAGEMENT FUNDS	2,346.08-
103886		GREENWAYS CARL MGMT FUND	0.00
103886	CF	GREENWAYS CARL MGMT FUND	29,215.71-
108025		TOTAL MAXIMUM DAILY LOADS	0.00
108025	CF	TOTAL MAXIMUM DAILY LOADS	18,973.32-
140126	22	BEACH PROJECTS - STW	3,709.29-
		** GL 32100 TOTAL	210,992.26-
35200		DUE TO STATE FUNDS, WITHIN DEPARTMENT	
105563		TR/SAVE OUR EVERGLADES TF	1,200,000.00-
35300		DUE TO OTHER DEPARTMENTS	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	1,099.49-
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	40.60-
040000		EXPENSES	0.00
040000	CF	EXPENSES	24.50-
088964	19	TOTAL MAX DAILY LOADS	15,725.85-
100777		CONTRACTED SERVICES	0.00
100777	CF	CONTRACTED SERVICES	197.44-
108025		TOTAL MAXIMUM DAILY LOADS	0.00
108025	CF	TOTAL MAXIMUM DAILY LOADS	324.14-
		** GL 35300 TOTAL	17,412.02-
35500		DUE TO OTHER GOVERNMENTAL UNITS	
040000		EXPENSES	461.77-
040000	CF	EXPENSES	633.89-
084108	21	LAND ACQ, ENVIR/UNIQ, STW	550.00-
087870	16	SPRINGS RESTORATION	46,356.81-
087870	20	SPRINGS RESTORATION	752,317.74-
088964	19	TOTAL MAX DAILY LOADS	45,958.18-

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

CAT		BEGINNING BALANCE
088964	21	TOTAL MAX DAILY LOADS 139,855.32-
100718		LAND MANAGEMENT 0.00
100718	CF	LAND MANAGEMENT 2,957.77-
103886		GREENWAYS CARL MGMT FUND 1,153.65-
103886	CF	GREENWAYS CARL MGMT FUND 731.61-
140126	19	BEACH PROJECTS - STW 159,033.40-
140126	20	BEACH PROJECTS - STW 93,305.13-
141115	20	G/A-FL KEYS ACSC 2,900.00-
** GL 35500 TOTAL		1,246,215.27-
35700	DUE TO COMPONENT UNIT/PRIMARY	
050072		G/A-NWFWMD-ERP PROGRAM 0.00
050072	CF	G/A-NWFWMD-ERP PROGRAM 925,967.54-
050076		G/A-NWF WMD-OPERATIONS 0.00
050076	CF	G/A-NWF WMD-OPERATIONS 1,087,005.70-
050077		G/A-SR WMD-OPERATIONS 0.00
050077	CF	G/A-SR WMD-OPERATIONS 670,057.95-
050158		G/A-SRWMD-ENV RES PERMIT 0.00
050158	CF	G/A-SRWMD-ENV RES PERMIT 138,833.00-
051234		G/A-WMD-LAND MGT 0.00
051234	CF	G/A-WMD-LAND MGT 5,551,692.03-
051235		G/A-WMD-MIN FLOWS & LEVELS 0.00
051235	CF	G/A-WMD-MIN FLOWS & LEVELS 2,242,751.65-
080167	17	LAKE APOPKA RESTORATION 491,665.27-
087870	16	SPRINGS RESTORATION 1,307,089.90-
087870	17	SPRINGS RESTORATION 332,174.17-
087870	18	SPRINGS RESTORATION 414,668.18-
087870	20	SPRINGS RESTORATION 759,593.99-
087870	21	SPRINGS RESTORATION 691,528.50-
088964	19	TOTAL MAX DAILY LOADS 20,000.00-
088964	21	TOTAL MAX DAILY LOADS 168,464.06-
141117	18	EVERGLADES RESTORATION 2,745,968.38-
141117	19	EVERGLADES RESTORATION 10,709,795.83-
141117	20	EVERGLADES RESTORATION 13,479,489.62-
141117	21	EVERGLADES RESTORATION 44,896,109.61-
141117	22	EVERGLADES RESTORATION 30,168,729.53-
141118	17	N EVERGLADES/ESTUARIES PRT 344,469.00-
141118	19	N EVERGLADES/ESTUARIES PRT 4,353,161.97-
141118	20	N EVERGLADES/ESTUARIES PRT 1,165,874.60-
141118	21	N EVERGLADES/ESTUARIES PRT 3,188,384.05-
149936	22	G/A-WQI - EVERGLADES 171,983.00-
** GL 35700 TOTAL		126,025,457.53-

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	193,813.25-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	381,729.17-
	** GL 38600 TOTAL	575,542.42-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,048,324,860.08-
57302	FUND BALANCE RESTRICTED DEBT SERVICE	
000000	BALANCE BROUGHT FORWARD	10,404,030.00-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	23,956.46
030000	CF OTHER PERSONAL SERVICES	27,721.14
040000	EXPENSES	103,572.94
040000	CF EXPENSES	12,366.23
060000	OPERATING CAPITAL OUTLAY	436.00
080039	20 STATE PARK FACILITY IMPROV	379,654.72
080039	21 STATE PARK FACILITY IMPROV	4,401,552.66
080039	22 STATE PARK FACILITY IMPROV	19,068,033.62
080167	17 LAKE APOPKA RESTORATION	130,005.10
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	21 MAIN/REP/CONST-STATEWIDE	123,786.46
083643	22 MAIN/REP/CONST-STATEWIDE	179,884.49
084108	21 LAND ACQ, ENVIR/UNIQ, STW	2,019,811.13
084108	22 LAND ACQ, ENVIR/UNIQ, STW	7,672,039.62
084112	21 LAND ACQUISITION-FCT	9,786,536.25
087752	19 HURRICANE BEACH RECOVERY	1,984,344.49
087870	16 SPRINGS RESTORATION	8,652,244.98
087870	17 SPRINGS RESTORATION	18,655,711.93
087870	18 SPRINGS RESTORATION	26,035,350.75
087870	20 SPRINGS RESTORATION	63,250,822.73
087870	21 SPRINGS RESTORATION	29,157,524.60
087870	22 SPRINGS RESTORATION	12,237,561.98
087945	21 HABITAT RESTORATION	861,934.43
088964	16 TOTAL MAX DAILY LOADS	494,694.00
088964	19 TOTAL MAX DAILY LOADS	4,275,116.67
088964	21 TOTAL MAX DAILY LOADS	6,083,382.42
088964	22 TOTAL MAX DAILY LOADS	1,011,788.43
100718	LAND MANAGEMENT	539,695.93
100718	CF LAND MANAGEMENT	108,732.16
100777	CONTRACTED SERVICES	32,948.29



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

CAT		BEGINNING BALANCE
101496	STATE LANDS STEWARDSHIP	4,411.00
103880	CF ECOTOURISM	185,142.50
103882	CAMA/CARL MANAGEMENT FUNDS	83,216.85
103882	CF CAMA/CARL MANAGEMENT FUNDS	17,715.25
103886	GREENWAYS CARL MGMT FUND	45,926.76
103886	CF GREENWAYS CARL MGMT FUND	14,105.30
105010	CF G/A-ORCA KILROY MONITORING	169,134.46
108025	TOTAL MAXIMUM DAILY LOADS	51,961.40
108025	CF TOTAL MAXIMUM DAILY LOADS	4,372.35
140076	16 G/A-NPS MGMT PLANNING	104,379.01
140076	21 G/A-NPS MGMT PLANNING	3,535,823.70
140076	22 G/A-NPS MGMT PLANNING	614,430.00
140126	16 BEACH PROJECTS - STW	2,191,030.80
140126	17 BEACH PROJECTS - STW	5,773,123.40
140126	18 BEACH PROJECTS - STW	6,075,211.25
140126	19 BEACH PROJECTS - STW	21,243,194.84
140126	20 BEACH PROJECTS - STW	15,127,171.46
140126	21 BEACH PROJECTS - STW	43,751,897.30
140126	22 BEACH PROJECTS - STW	59,593,644.00
141115	20 G/A-FL KEYS ACSC	2,027,129.53
143280	22 G/A-SEPTIC UPGRADE PROGRAM	2,219,711.11
	** GL 94100 TOTAL	402,889,735.88
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	23,956.46-
030000	CF OTHER PERSONAL SERVICES	27,721.14-
040000	EXPENSES	103,572.94-
040000	CF EXPENSES	12,366.23-
060000	OPERATING CAPITAL OUTLAY	436.00-
080039	20 STATE PARK FACILITY IMPROV	379,654.72-
080039	21 STATE PARK FACILITY IMPROV	4,401,552.66-
080039	22 STATE PARK FACILITY IMPROV	19,068,033.62-
080167	17 LAKE APOPKA RESTORATION	130,005.10-
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	21 MAIN/REP/CONST-STATEWIDE	123,786.46-
083643	22 MAIN/REP/CONST-STATEWIDE	179,884.49-
084108	21 LAND ACQ, ENVIR/UNIQ, STW	2,019,811.13-
084108	22 LAND ACQ, ENVIR/UNIQ, STW	7,672,039.62-
084112	21 LAND ACQUISITION-FCT	9,786,536.25-
087752	19 HURRICANE BEACH RECOVERY	1,984,344.49-
087870	16 SPRINGS RESTORATION	8,652,244.98-
087870	17 SPRINGS RESTORATION	18,655,711.93-
087870	18 SPRINGS RESTORATION	26,035,350.75-
087870	20 SPRINGS RESTORATION	63,250,822.73-

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

CAT		BEGINNING BALANCE	
087870	21	SPRINGS RESTORATION	29,157,524.60-
087870	22	SPRINGS RESTORATION	12,237,561.98-
087945	21	HABITAT RESTORATION	861,934.43-
088964	16	TOTAL MAX DAILY LOADS	494,694.00-
088964	19	TOTAL MAX DAILY LOADS	4,275,116.67-
088964	21	TOTAL MAX DAILY LOADS	6,083,382.42-
088964	22	TOTAL MAX DAILY LOADS	1,011,788.43-
100718		LAND MANAGEMENT	539,695.93-
100718	CF	LAND MANAGEMENT	108,732.16-
100777		CONTRACTED SERVICES	32,948.29-
101496		STATE LANDS STEWARDSHIP	4,411.00-
103880	CF	ECOTOURISM	185,142.50-
103882		CAMA/CARL MANAGEMENT FUNDS	83,216.85-
103882	CF	CAMA/CARL MANAGEMENT FUNDS	17,715.25-
103886		GREENWAYS CARL MGMT FUND	45,926.76-
103886	CF	GREENWAYS CARL MGMT FUND	14,105.30-
105010	CF	G/A-ORCA KILROY MONITORING	169,134.46-
108025		TOTAL MAXIMUM DAILY LOADS	51,961.40-
108025	CF	TOTAL MAXIMUM DAILY LOADS	4,372.35-
140076	16	G/A-NPS MGMT PLANNING	104,379.01-
140076	21	G/A-NPS MGMT PLANNING	3,535,823.70-
140076	22	G/A-NPS MGMT PLANNING	614,430.00-
140126	16	BEACH PROJECTS - STW	2,191,030.80-
140126	17	BEACH PROJECTS - STW	5,773,123.40-
140126	18	BEACH PROJECTS - STW	6,075,211.25-
140126	19	BEACH PROJECTS - STW	21,243,194.84-
140126	20	BEACH PROJECTS - STW	15,127,171.46-
140126	21	BEACH PROJECTS - STW	43,751,897.30-
140126	22	BEACH PROJECTS - STW	59,593,644.00-
141115	20	G/A-FL KEYS ACSC	2,027,129.53-
143280	22	G/A-SEPTIC UPGRADE PROGRAM	2,219,711.11-
		** GL 98100 TOTAL	402,889,735.88-
		*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 499001 MINERALS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000100	FEEES	2,000.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	115,299.55
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	6,558,567.41
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	5,623.76
16300	DUE FROM OTHER DEPARTMENTS	
001500	TRANSFERS	152,625.67
31100	ACCOUNTS PAYABLE	
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	37,000.00-
	** GL 31100 TOTAL	37,000.00-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	161.38-
088502	20 HAZARD WASTE/SITE CLEANUP	3,043.50-
	** GL 32100 TOTAL	3,204.88-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	655.86-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	8,027.42-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	14,845.83-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	6,770,382.40-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	5,666.28
030000	CF OTHER PERSONAL SERVICES	5,000.00
060000	OPERATING CAPITAL OUTLAY	37,000.00
	** GL 94100 TOTAL	47,666.28

BGTRBAL-10 AS OF 07/01/22

37000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2022

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
20 2 499001 MINERALS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	5,666.28-
030000 CF	OTHER PERSONAL SERVICES	5,000.00-
060000	OPERATING CAPITAL OUTLAY	37,000.00-
	** GL 98100 TOTAL	47,666.28-
	*** 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	116,411.59
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	36,605,791.74
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	31,509.05
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	850.53-
040000	CF EXPENSES	4,398.99-
080889	06 NON-MANDATORY LAND RECLAIM	297,121.97-
080889	07 NON-MANDATORY LAND RECLAIM	125,743.78-
080889	09 NON-MANDATORY LAND RECLAIM	15,760.05-
080889	14 NON-MANDATORY LAND RECLAIM	41,014.47-
080889	15 NON-MANDATORY LAND RECLAIM	313,935.39-
104070	HABITAT RESTORATION	0.00
104070	CF HABITAT RESTORATION	595.00-
	** GL 31100 TOTAL	799,420.18-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	240.02-
	** GL 32100 TOTAL	240.02-
33101	DEPOSITS PAYABLE ESCROW	
000000	BALANCE BROUGHT FORWARD	8,525.00-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,674.66-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
080889	17 NON-MANDATORY LAND RECLAIM	8,400.00-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	4,402.64-
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	10,839.95-

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	35,918,209.93-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	2,799.35
030000 CF	OTHER PERSONAL SERVICES	14,754.00
040000	EXPENSES	37,504.06
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	1,407,773.09
080889 14	NON-MANDATORY LAND RECLAIM	2,591,149.78
080889 15	NON-MANDATORY LAND RECLAIM	2,834,100.87
080889 16	NON-MANDATORY LAND RECLAIM	4,199,999.67
080889 17	NON-MANDATORY LAND RECLAIM	1,614,733.89
104070	HABITAT RESTORATION	1,190.00
	** GL 94100 TOTAL	24,235,137.60
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	2,799.35-
030000 CF	OTHER PERSONAL SERVICES	14,754.00-
040000	EXPENSES	37,504.06-
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	1,407,773.09-
080889 14	NON-MANDATORY LAND RECLAIM	2,591,149.78-
080889 15	NON-MANDATORY LAND RECLAIM	2,834,100.87-
080889 16	NON-MANDATORY LAND RECLAIM	4,199,999.67-
080889 17	NON-MANDATORY LAND RECLAIM	1,614,733.89-
104070	HABITAT RESTORATION	1,190.00-
	** GL 98100 TOTAL	24,235,137.60-
	*** 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	20,550.00
000200	LICENSES	3,950.00
	** GL 11100 TOTAL	24,500.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	998,565.06
12400	CASH IN STATE TREASURY UNVERIFIED	
000200	LICENSES	15,655.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	3,750.00-
001801	REIMBURSEMENTS	350.00-
	** GL 12400 TOTAL	11,555.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	14,415,120.07
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	55,776.65
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	1,680.00
	** GL 15102 TOTAL	57,456.65
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEES	100.00
000200	LICENSES	17,114.51
001202	PENALTIES	812.50
	** GL 15103 TOTAL	18,027.01
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	12,605.60
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEEES	100.00-
000200	LICENSES	66,223.66-
001202	PENALTIES	560.00-
	** GL 15900 TOTAL	66,883.66-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200	LICENSES	29,845.32
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000200	LICENSES	50.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16506	DUE FROM OTHER GOVERNMENTAL UNITS-BAD	
000200	LICENSES	432.50
001202	PENALTIES	20.00
	** GL 16506 TOTAL	452.50
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	57.35-
040000	EXPENSES	2,615.24-
040000 CF	EXPENSES	18,323.75-
088040 20	MAJOR DISASTERS EMERGENCY REPAIRS	84,128.09-
100774	NAT'L POLLUT/ELIMINATION	0.00
100774 CF	NAT'L POLLUT/ELIMINATION	580.57-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	8,585.00-
	** GL 31100 TOTAL	114,290.00-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	1,336.26-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	4,250.75-
	** GL 32100 TOTAL	5,587.01-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000200	LICENSES	71,457.63-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	3,900.82-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,470.10-
	** GL 35300 TOTAL	5,370.92-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	289,552.40-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	1,277.08
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	75,614.11-
	** GL 38600 TOTAL	74,337.03-



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		FEEES	346,702.36-
47300		DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001200		FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	1,010.00-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	14,592,986.20-
94100		ENCUMBRANCES	
030000		OTHER PERSONAL SERVICES	757.00
040000		EXPENSES	18,340.55
088040	20	MAJOR DISASTERS EMERGENCY REPAIRS	960,341.97
100777		CONTRACTED SERVICES	13,708.40
		** GL 94100 TOTAL	993,147.92
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000		OTHER PERSONAL SERVICES	757.00-
040000		EXPENSES	18,340.55-
088040	20	MAJOR DISASTERS EMERGENCY REPAIRS	960,341.97-
100777		CONTRACTED SERVICES	13,708.40-
		** GL 98100 TOTAL	993,147.92-
		*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 603001 WATER PROTECTION AND SUSTAINABILITY PROGRAM TF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	16,255,735.29
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	159,559,204.50
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	136,816.90
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	7,888,177.24
25800	ADVANCES TO COMPONENT UNITS	
141138 20	G/A - ALT WATER SUPPLY	250,000.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	31.75-
141110 18	WATR STOR FAC REV LOAN-C51	4,197,443.00-
	** GL 31100 TOTAL	4,197,474.75-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	15,955.92-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	15,838.09-
35700	DUE TO COMPONENT UNIT/PRIMARY	
141138 21	G/A - ALT WATER SUPPLY	100,000.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	512.95-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	179,760,152.22-
94100	ENCUMBRANCES	
040000	EXPENSES	31.75
141110 18	WATR STOR FAC REV LOAN-C51	1,762,016.00
141138 21	G/A - ALT WATER SUPPLY	785,131.84
149950 22	G/A-WW GRANT PROGRAM	19,450,000.00
	** GL 94100 TOTAL	21,997,179.59

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION			BEGINNING BALANCE
20 2 603001 WATER PROTECTION AND SUSTAINABILITY PROGRAM TF			
G-L	G-L ACCOUNT NAME		
CAT			
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
040000	EXPENSES		31.75-
141110	18	WATR STOR FAC REV LOAN-C51	1,762,016.00-
141138	21	G/A - ALT WATER SUPPLY	785,131.84-
149950	22	G/A-WW GRANT PROGRAM	19,450,000.00-
		** GL 98100 TOTAL	21,997,179.59-
		*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 603002 WTR PROTEC & SUSTAINABILITY PGM TF-ARP FUNDING

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	409,391,888.91
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	351,040.40
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	40,939.19-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	409,701,990.12-
94100	ENCUMBRANCES	
145110	22 ARP WSTE WTR GRT PRGM	102,709,580.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
145110	22 ARP WSTE WTR GRT PRGM	102,709,580.00-
	*** 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	1,579,241.66
12400	CASH IN STATE TREASURY UNVERIFIED	
000200	LICENSES	540.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	19,073,726.69
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	122.02
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	16,957.48
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	1,807,635.82
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000500	INTEREST	14.99
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	28,461.80-
040000	EXPENSES	866.42-
040000	CF EXPENSES	4,327.87-
050068	G/A-SWIX	0.00
050068	CF G/A-SWIX	21,471.35-
086000	21 WASTE TIRE ABATEMENT	2,600.00-
087777	18 LANDFILL CLOSURES	69,705.28-
088040	20 MAJOR DISASTERS EMERGENCY REPAIRS	120,691.90-
100777	CONTRACTED SERVICES	600.00-
100777	CF CONTRACTED SERVICES	63,982.46-
101492	HAZARDOUS WASTE CLEANUP	1,790.46-
101492	CF HAZARDOUS WASTE CLEANUP	38,386.10-

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

CAT			BEGINNING BALANCE
140134	22	SOLID WASTE MANAGEMENT	16,933.92-
		** GL 31100 TOTAL	369,817.56-
35300		DUE TO OTHER DEPARTMENTS	
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,977.62-
35500		DUE TO OTHER GOVERNMENTAL UNITS	
086000	21	WASTE TIRE ABATEMENT	12,014.30-
086000	22	WASTE TIRE ABATEMENT	5,189.44-
140134	21	SOLID WASTE MANAGEMENT	8,614.28-
140134	22	SOLID WASTE MANAGEMENT	373,442.95-
		** GL 35500 TOTAL	399,260.97-
38600		CURRENT COMPENSATED ABSENCES LIABILITY	
000000		BALANCE BROUGHT FORWARD	19,389.75-
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	4,100.55-
		** GL 38600 TOTAL	23,490.30-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	21,683,692.21-
94100		ENCUMBRANCES	
030000		OTHER PERSONAL SERVICES	12,375.00
040000		EXPENSES	10,928.56
060000		OPERATING CAPITAL OUTLAY	34,054.99
060000	CF	OPERATING CAPITAL OUTLAY	11,230.42
086000	20	WASTE TIRE ABATEMENT	387,460.83
086000	21	WASTE TIRE ABATEMENT	277,462.29
086000	22	WASTE TIRE ABATEMENT	245,929.81
087777	18	LANDFILL CLOSURES	1,451,823.59
087777	19	LANDFILL CLOSURES	1,498,537.50
087777	20	LANDFILL CLOSURES	3,000,000.00
087777	21	LANDFILL CLOSURES	1,146,280.80
088040	20	MAJOR DISASTERS EMERGENCY REPAIRS	222,449.26
100777		CONTRACTED SERVICES	15,800.00
101492		HAZARDOUS WASTE CLEANUP	65,388.78
101492	CF	HAZARDOUS WASTE CLEANUP	24,000.00
140134	21	SOLID WASTE MANAGEMENT	72,049.16
140134	22	SOLID WASTE MANAGEMENT	1,200,509.44
141132	21	G/A-REEF PROT/TIRE ABATE	2,004,517.94
141132	22	G/A-REEF PROT/TIRE ABATE	1,694,937.00
		** GL 94100 TOTAL	13,375,735.37

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	12,375.00-
040000	EXPENSES	10,928.56-
060000	OPERATING CAPITAL OUTLAY	34,054.99-
060000 CF	OPERATING CAPITAL OUTLAY	11,230.42-
086000 20	WASTE TIRE ABATEMENT	387,460.83-
086000 21	WASTE TIRE ABATEMENT	277,462.29-
086000 22	WASTE TIRE ABATEMENT	245,929.81-
087777 18	LANDFILL CLOSURES	1,451,823.59-
087777 19	LANDFILL CLOSURES	1,498,537.50-
087777 20	LANDFILL CLOSURES	3,000,000.00-
087777 21	LANDFILL CLOSURES	1,146,280.80-
088040 20	MAJOR DISASTERS EMERGENCY REPAIRS	222,449.26-
100777	CONTRACTED SERVICES	15,800.00-
101492	HAZARDOUS WASTE CLEANUP	65,388.78-
101492 CF	HAZARDOUS WASTE CLEANUP	24,000.00-
140134 21	SOLID WASTE MANAGEMENT	72,049.16-
140134 22	SOLID WASTE MANAGEMENT	1,200,509.44-
141132 21	G/A-REEF PROT/TIRE ABATE	2,004,517.94-
141132 22	G/A-REEF PROT/TIRE ABATE	1,694,937.00-
	** GL 98100 TOTAL	13,375,735.37-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 661001 WASTEWATER TREATMENT & STORMWATER MGT REV LOAN T

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
002300	REPAYMENT OF LOANS	12,289.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	8,050,520.66
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	357,102,699.52
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
002300	REPAYMENT OF LOANS	90,582.51
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	301,988.22
15400	LOANS AND NOTES RECEIVABLE	
002300	REPAYMENT OF LOANS	118,625,712.33
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
002300	REPAYMENT OF LOANS	0.16
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	20,017,884.00
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002300	REPAYMENT OF LOANS	1,284,164,074.48
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	35,218.60-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	1,788,330,532.28-



370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 661001 WASTEWATER TREATMENT & STORMWATER MGT REV LOAN T

G-L	G-L ACCOUNT NAME				BEGINNING BALANCE
CAT	ENCUMBRANCES				
94100					
140131	20	WASTEWATER TREAT FAC	CONST		60,968,789.08
140131	21	WASTEWATER TREAT FAC	CONST		188,770,640.79
140131	22	WASTEWATER TREAT FAC	CONST		95,542,006.13
			** GL	94100 TOTAL	345,281,436.00
98100					
		BUDGETARY FND BAL RESERVED/ENCUMBRANCE			
140131	20	WASTEWATER TREAT FAC	CONST		60,968,789.08-
140131	21	WASTEWATER TREAT FAC	CONST		188,770,640.79-
140131	22	WASTEWATER TREAT FAC	CONST		95,542,006.13-
			** GL	98100 TOTAL	345,281,436.00-
			*** FUND TOTAL		0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000100	FEEs	131,587.57
11150	CASH ON HAND - PARK CHANGE FUNDS STPKS	
000000	BALANCE BROUGHT FORWARD	50,955.00
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	699,045.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,167,172.16
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEs	134,193.06
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	43,319,733.52
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	6,570.42
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000100	FEEs	479,457.44
000500	INTEREST	721.26
001204	RESTITUTION	262.85
001800	REFUNDS	0.03
	** GL 15102 TOTAL	480,441.58
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEs	5,176.17
001202	PENALTIES	1,000.45
	** GL 15103 TOTAL	6,176.62
15104	DUE FROM CONCESSION OPERATORS	
001800	REFUNDS	25,200.00
001801	REIMBURSEMENTS	15,182.28
002102	CONCESSIONS	907,969.93
	** GL 15104 TOTAL	948,352.21
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	37,550.43

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEEs	4,638.85-
001202	PENALTIES	910.45-
001204	RESTITUTION	262.85-
001800	REFUNDS	25,500.00-
	** GL 15900 TOTAL	31,312.15-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000100	FEEs	1,372.80
16502	DUE FROM COUNTIES	
001800	REFUNDS	182,631.45
16900	DUE FROM CLEARING FUND	
000100	FEEs	3,187,132.05
17104	INVENTORIES GASOLINE	
000000	BALANCE BROUGHT FORWARD	7,208.33
040000	EXPENSES	35,044.43
	** GL 17104 TOTAL	42,252.76
17105	INVENTORIES MOTOR OILS	
000000	BALANCE BROUGHT FORWARD	2,492.93
040000	EXPENSES	31,910.99
	** GL 17105 TOTAL	34,403.92
17106	INVENTORIES MISC FUELS AND LUBE	
000000	BALANCE BROUGHT FORWARD	702.38
040000	EXPENSES	48,358.37
	** GL 17106 TOTAL	49,060.75
17108	INVENTORIES HERBICIDES	
000000	BALANCE BROUGHT FORWARD	114,957.46
040000	EXPENSES	454,215.28
	** GL 17108 TOTAL	569,172.74
17200	GOODS PURCHASED FOR RESALE	
000000	BALANCE BROUGHT FORWARD	1,100,711.26
040000	EXPENSES	1,040,982.99-
	** GL 17200 TOTAL	59,728.27
25500	ADVANCES TO OTHER GOVERNMENTS/ENTITIES	
101198	OUTSOURCING	14,975.94

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
31100	ACCOUNTS PAYABLE	
000100	FEES	474,585.04-
030000	OTHER PERSONAL SERVICES	51,689.45-
030000	CF OTHER PERSONAL SERVICES	198,071.59-
040000	EXPENSES	234,809.56-
040000	CF EXPENSES	433,859.20-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	31,669.58-
080039	19 STATE PARK FACILITY IMPROV	508,549.47-
080039	21 STATE PARK FACILITY IMPROV	1,090,312.97-
088130	18 REMOVE ACCESS BARRIERS-STW	0.00
088130	19 REMOVE ACCESS BARRIERS-STW	42,560.31-
088130	21 REMOVE ACCESS BARRIERS-STW	86,278.26-
100592	DISBURSE DONATIONS	7,670.83-
100592	CF DISBURSE DONATIONS	33,834.20-
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	597.39-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	25.00-
101198	OUTSOURCING	41,603.41-
101198	CF OUTSOURCING	256,052.13-
102334	CONTRL OF INVASIVE EXOTICS	0.00
102334	CF CONTRL OF INVASIVE EXOTICS	11,636.29-
105006	LAND USE PROCEEDS DISBURSE	0.00
105006	CF LAND USE PROCEEDS DISBURSE	52,458.02-
	** GL 31100 TOTAL	3,556,262.70-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	83.33-
010000	CF SALARIES AND BENEFITS	2,882.45-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	295,366.86-
080039	21 STATE PARK FACILITY IMPROV	5,170.17-
088130	19 REMOVE ACCESS BARRIERS-STW	0.00
100592	DISBURSE DONATIONS	0.00
100592	CF DISBURSE DONATIONS	1,436.81-
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	5,488.73-
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	60,247.78-
102334	CONTRL OF INVASIVE EXOTICS	0.00
102334	CF CONTRL OF INVASIVE EXOTICS	7,379.48-
105006	LAND USE PROCEEDS DISBURSE	0.00
105006	CF LAND USE PROCEEDS DISBURSE	2,057.39-
	** GL 32100 TOTAL	380,113.00-

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	412,200.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100	FEEES	29,140.20-
35300	DUE TO OTHER DEPARTMENTS	
000100	FEEES	50.00-
002102	CONCESSIONS	28,298.82-
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	2,168.10-
040000	EXPENSES	0.00
040000 CF	EXPENSES	1,728.00-
088130	19 REMOVE ACCESS BARRIERS-STW	0.00
101198	OUTSOURCING	0.00
101198 CF	OUTSOURCING	32.06-
310228	PAYMENT OF SALES TAX	425,107.22-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	4,379.22-
	** GL 35300 TOTAL	461,763.42-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	59,434.76-
040000 CF	EXPENSES	65,613.80-
100590	DISTRIB OF SURCHARGE FEES	0.00
100590 CF	DISTRIB OF SURCHARGE FEES	75,632.97-
101198	OUTSOURCING	1,186.99-
101198 CF	OUTSOURCING	20,778.50-
310228	PAYMENT OF SALES TAX	95,259.73-
	** GL 35500 TOTAL	317,906.75-
35600	DUE TO GENERAL REVENUE	
310228	PAYMENT OF SALES TAX	425,107.22-
310322	SERVICE CHARGE TO GEN REV	1,705,974.21-
	** GL 35600 TOTAL	2,131,081.43-
35700	DUE TO COMPONENT UNIT/PRIMARY	
102151	MGT/WTR CONTROL STRUCTURES	0.00
102151 CF	MGT/WTR CONTROL STRUCTURES	5,138.51-
	** GL 35700 TOTAL	5,138.51-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	120,120.16-
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	52,665.07-
	** GL 38600 TOTAL	172,785.23-

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	28,900.95-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001800	REFUNDS	6,270.42-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	42,835,015.05-
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	1,062,413.97-
	** GL 56100 TOTAL	754,618.44-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	227,778.25
030000	CF OTHER PERSONAL SERVICES	75,729.97
040000	EXPENSES	212,533.77
040000	CF EXPENSES	29,342.59
060000	OPERATING CAPITAL OUTLAY	22,152.18
060000	CF OPERATING CAPITAL OUTLAY	8,127.00
080039	21 STATE PARK FACILITY IMPROV	2,289,604.92
088130	19 REMOVE ACCESS BARRIERS-STW	99,563.78
088130	21 REMOVE ACCESS BARRIERS-STW	342,255.39
100592	DISBURSE DONATIONS	24,134.87
100718	LAND MANAGEMENT	9,828.00
100718	CF LAND MANAGEMENT	5,012.68
100777	CONTRACTED SERVICES	50.00
101198	OUTSOURCING	342,223.48
101198	CF OUTSOURCING	172,228.72
102151	MGT/WTR CONTROL STRUCTURES	16,338.30
102334	CONTRL OF INVASIVE EXOTICS	11,270.00
102334	CF CONTRL OF INVASIVE EXOTICS	2,642.55
105006	LAND USE PROCEEDS DISBURSE	26,803.00
105006	CF LAND USE PROCEEDS DISBURSE	1,377.91
	** GL 94100 TOTAL	3,918,997.36
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	227,778.25-
030000	CF OTHER PERSONAL SERVICES	75,729.97-
040000	EXPENSES	212,533.77-
040000	CF EXPENSES	29,342.59-

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

CAT			BEGINNING BALANCE
060000		OPERATING CAPITAL OUTLAY	22,152.18-
060000	CF	OPERATING CAPITAL OUTLAY	8,127.00-
080039	21	STATE PARK FACILITY IMPROV	2,289,604.92-
088130	19	REMOVE ACCESS BARRIERS-STW	99,563.78-
088130	21	REMOVE ACCESS BARRIERS-STW	342,255.39-
100592		DISBURSE DONATIONS	24,134.87-
100718		LAND MANAGEMENT	9,828.00-
100718	CF	LAND MANAGEMENT	5,012.68-
100777		CONTRACTED SERVICES	50.00-
101198		OUTSOURCING	342,223.48-
101198	CF	OUTSOURCING	172,228.72-
102151		MGT/WTR CONTROL STRUCTURES	16,338.30-
102334		CONTRL OF INVASIVE EXOTICS	11,270.00-
102334	CF	CONTRL OF INVASIVE EXOTICS	2,642.55-
105006		LAND USE PROCEEDS DISBURSE	26,803.00-
105006	CF	LAND USE PROCEEDS DISBURSE	1,377.91-
		** GL 98100 TOTAL	3,918,997.36-
		*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 20 2 776001 WATER MANAGEMENT LAND TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,272,230.55
35700	DUE TO COMPONENT UNIT/PRIMARY	
141122	15 G/A-C-51 RESERVOIR IMPLMNT	148,931.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,123,299.55-
94100	ENCUMBRANCES	
140124	12 AID/WMD-LAND ACQUISITION	9,803.02
140124	14 AID/WMD-LAND ACQUISITION	762,427.53
141122	15 G/A-C-51 RESERVOIR IMPLMNT	351,069.00
	** GL 94100 TOTAL	1,123,299.55
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140124	12 AID/WMD-LAND ACQUISITION	9,803.02-
140124	14 AID/WMD-LAND ACQUISITION	762,427.53-
141122	15 G/A-C-51 RESERVOIR IMPLMNT	351,069.00-
	** GL 98100 TOTAL	1,123,299.55-
	*** FUND TOTAL	0.00



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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,920,475.23
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEES	150.00
000200	LICENSES	1,425.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	5,250.00
001801	REIMBURSEMENTS	600.00
	** GL 12400 TOTAL	7,425.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	41,550,337.41
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	742.02
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	60,136.33
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	1,892,401.59
001202	PENALTIES	42,433.55
001801	REIMBURSEMENTS	55,378.84
	** GL 15102 TOTAL	2,050,350.31
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEES	25.00
000200	LICENSES	153.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	17,863.33
001202	PENALTIES	1,275.67
001801	REIMBURSEMENTS	12,070.50
	** GL 15103 TOTAL	31,387.50
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	35,936.77
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEEES	25.00-
000200	LICENSES	60,689.33-
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	8,354,383.78-
001202	PENALTIES	43,534.22-
001801	REIMBURSEMENTS	59,529.89-
	** GL 15900 TOTAL	8,518,162.22-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200	LICENSES	12,181.50
001202	PENALTIES	632.50
	** GL 16200 TOTAL	12,814.00
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	2,802,625.55
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000200	LICENSES	600.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	7,914,436.03
001801	REIMBURSEMENTS	8,550.00
	** GL 16500 TOTAL	7,923,586.03
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	36.78-
030000	CF OTHER PERSONAL SERVICES	65,127.43-
040000	EXPENSES	2,167.41-
040000	CF EXPENSES	33,700.94-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	5,643.03-
080524	21 DRY CLEAN/SITE CLEANUP	248,201.76-
080524	22 DRY CLEAN/SITE CLEANUP	40,021.80-
082474	21 CLEANUP OF STATE/LANDS	75,872.06-
088502	20 HAZARD WASTE/SITE CLEANUP	84,065.62-
088502	21 HAZARD WASTE/SITE CLEANUP	80,910.68-
088502	22 HAZARD WASTE/SITE CLEANUP	9,020.33-
100027	GROUND WTR/MONITOR NETWRK	4,740.51-
100027	CF GROUND WTR/MONITOR NETWRK	72,919.89-
100050	EVERGLADES LAB SUPPORT	3,781.21-
100050	CF EVERGLADES LAB SUPPORT	46,005.71-
100777	CONTRACTED SERVICES	49.58-
100777	CF CONTRACTED SERVICES	43,104.74-
101492	HAZARDOUS WASTE CLEANUP	57.55-
101492	CF HAZARDOUS WASTE CLEANUP	392,403.78-
104081	USGS COOPERATIVE AGREEMENT	0.00
104081	CF USGS COOPERATIVE AGREEMENT	214,897.00-
140076	16 G/A-NPS MGMT PLANNING	310,000.00-
	** GL 31100 TOTAL	1,732,727.81-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	767.04-
010000	CF SALARIES AND BENEFITS	624.95-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	13,708.28-

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

		BEGINNING BALANCE
CAT		
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	47,213.48-
100591	SUBMERGED RES DAMAGED REST	0.00
100591	CF SUBMERGED RES DAMAGED REST	4,075.06-
	** GL 32100 TOTAL	66,388.81-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001801	REIMBURSEMENTS	0.00
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	26.60-
040000	EXPENSES	0.00
040000	CF EXPENSES	33.25-
080524	22 DRY CLEAN/SITE CLEANUP	12,609.31-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	153,794.57-
104134	WATER WELL CLEANUP	0.00
104134	CF WATER WELL CLEANUP	34,644.69-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	4,191.03-
	** GL 35300 TOTAL	205,299.45-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	175,000.00-
050840	G/A-LOCAL HAZ WASTE COL	0.00
050840	CF G/A-LOCAL HAZ WASTE COL	68,500.00-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	300,497.01-
104134	WATER WELL CLEANUP	0.00
104134	CF WATER WELL CLEANUP	433,336.07-
	** GL 35500 TOTAL	977,333.08-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	94,725.98-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	85,450.62-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	6,616.52-
	** GL 38600 TOTAL	92,067.14-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	676,154.00-
001801	REIMBURSEMENTS	9,400.00-
	** GL 47300 TOTAL	685,554.00-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	37,577,656.93-
57301	FUND BALANCE RESTRICTED COURT ORDER RE	
000000	BALANCE BROUGHT FORWARD	325,407.72-
57401	FUND BALANCE RESTRICTED REEF GROUNDING	
000000	BALANCE BROUGHT FORWARD	1,734,227.22-
57404	FUND BALANCE RESTRICTED OPERATOR CERTI	
000000	BALANCE BROUGHT FORWARD	4,326,129.46-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	27,403.49
030000	CF OTHER PERSONAL SERVICES	95,671.14
040000	EXPENSES	44,311.45
050840	G/A-LOCAL HAZ WASTE COL	19,273.77
060000	OPERATING CAPITAL OUTLAY	85,957.52
080524	21 DRY CLEAN/SITE CLEANUP	1,698,024.31
080524	22 DRY CLEAN/SITE CLEANUP	5,498,052.11
082474	21 CLEANUP OF STATE/LANDS	7,383,830.51
088502	20 HAZARD WASTE/SITE CLEANUP	1,326,327.40
088502	21 HAZARD WASTE/SITE CLEANUP	4,742,918.19
088502	22 HAZARD WASTE/SITE CLEANUP	1,596,542.75
100027	GROUND WTR/MONITOR NETWRK	96,453.90
100027	CF GROUND WTR/MONITOR NETWRK	1,325.00
100050	EVERGLADES LAB SUPPORT	52,216.86
100777	CONTRACTED SERVICES	20,195.07
100777	CF CONTRACTED SERVICES	123,721.66
101492	HAZARDOUS WASTE CLEANUP	33,369.33
101492	CF HAZARDOUS WASTE CLEANUP	147,528.92
104081	USGS COOPERATIVE AGREEMENT	214,897.00
140076	16 G/A-NPS MGMT PLANNING	750,478.22
	** GL 94100 TOTAL	23,958,498.60
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	27,403.49-
030000	CF OTHER PERSONAL SERVICES	95,671.14-
040000	EXPENSES	44,311.45-
050840	G/A-LOCAL HAZ WASTE COL	19,273.77-
060000	OPERATING CAPITAL OUTLAY	85,957.52-
080524	21 DRY CLEAN/SITE CLEANUP	1,698,024.31-
080524	22 DRY CLEAN/SITE CLEANUP	5,498,052.11-
082474	21 CLEANUP OF STATE/LANDS	7,383,830.51-
088502	20 HAZARD WASTE/SITE CLEANUP	1,326,327.40-

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

CAT			BEGINNING BALANCE
088502	21	HAZARD WASTE/SITE CLEANUP	4,742,918.19-
088502	22	HAZARD WASTE/SITE CLEANUP	1,596,542.75-
100027		GROUND WTR/MONITOR NETWRK	96,453.90-
100027	CF	GROUND WTR/MONITOR NETWRK	1,325.00-
100050		EVERGLADES LAB SUPPORT	52,216.86-
100777		CONTRACTED SERVICES	20,195.07-
100777	CF	CONTRACTED SERVICES	123,721.66-
101492		HAZARDOUS WASTE CLEANUP	33,369.33-
101492	CF	HAZARDOUS WASTE CLEANUP	147,528.92-
104081		USGS COOPERATIVE AGREEMENT	214,897.00-
140076	16	G/A-NPS MGMT PLANNING	750,478.22-
		** GL 98100 TOTAL	23,958,498.60-
		*** 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	89,190.75
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,590,004.93
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	2,573.84
26600	ART & HISTORICAL TREASURES - NONDEPRECIATED	
000000	BALANCE BROUGHT FORWARD	757.60
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	1,500.00
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	1,500.00-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	503,087.35
002900	SALE OF SURPLUS PROPERTY	405,863.57-
040000	EXPENSES	408,324.23
040000	CF EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	764,139.45
060000	CF OPERATING CAPITAL OUTLAY	23,085.17-
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	43,880.50
101011	FED WASTE PLANNING GRANTS	9,562.02
101492	HAZARDOUS WASTE CLEANUP	3,895.70
101494	HAZARDOUS WASTE SITE REST	9,000.00
102204	CATEGORY NAME NOT ON TITLE FILE	153,974.88
102590	POLLUTION REST CONTRACTS	1,267.38
102903	PURCHASES FOR RESALE	387.24-
103886	GREENWAYS CARL MGMT FUND	0.00
104132	UNDERGROUND TANK CLEANUP	54,806.30-
104163	PETROLEUM CLEANUP AUDITS	0.00
108025	TOTAL MAXIMUM DAILY LOADS	2,098.00
210014	OTHER DATA PROCESSING SVCS	356,438.31
	** GL 27600 TOTAL	1,809,632.85

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	244,162.65-
060000	OPERATING CAPITAL OUTLAY	832,961.73-
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	42,296.80-
101011	FED WASTE PLANNING GRANTS	9,562.02-
101492	HAZARDOUS WASTE CLEANUP	3,895.70-
101494	HAZARDOUS WASTE SITE REST	9,000.00-
102204	CATEGORY NAME NOT ON TITLE FILE	173,744.88-
102590	POLLUTION REST CONTRACTS	1,267.38-
102903	PURCHASES FOR RESALE	0.00
103886	GREENWAYS CARL MGMT FUND	0.00
104132	UNDERGROUND TANK CLEANUP	63,806.58-
104163	PETROLEUM CLEANUP AUDITS	0.00
108025	TOTAL MAXIMUM DAILY LOADS	2,031.52-
210014	OTHER DATA PROCESSING SVCS	462,730.53-
	** GL 27700 TOTAL	1,512,575.82-
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	264,804.80-
040000	EXPENSES	303.40-
040000	CF EXPENSES	664,595.07-

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

CAT		BEGINNING BALANCE
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	18,680.12-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	608,306.55-
210014	OTHER DATA PROCESSING SVCS	0.00
	** GL 31100 TOTAL	1,556,689.94-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	25,736.94-
	** GL 32100 TOTAL	25,736.94-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	180,000.00-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	1,735.00-
210004	DP ASSESSMENT (DMS)	0.00
210004 CF	DP ASSESSMENT (DMS)	289,065.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	300.17-
	** GL 35300 TOTAL	471,100.17-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	116.42-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	7,519,050.53
040000	EXPENSES	45,889.29-
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	CATEGORY NAME NOT ON TITLE FILE	725,896.73-
102576	PMTS FOR RESTOR & DAMAGE	628.48-
104070	HABITAT RESTORATION	1,820.91-
104132	UNDERGROUND TANK CLEANUP	380,057.94-
104134	WATER WELL CLEANUP	3,333.91-
109831	CATEGORY NAME NOT ON TITLE FILE	4,722.00-



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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
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	297,814.63-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	628,126.05-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	256,828.23
030000	CF OTHER PERSONAL SERVICES	57,829.00
040000	EXPENSES	396,166.88
040000	CF EXPENSES	38,100.40
060000	OPERATING CAPITAL OUTLAY	18,680.12
100777	CONTRACTED SERVICES	373,194.92
100777	CF CONTRACTED SERVICES	29,708.00
210004	DP ASSESSMENT (DMS)	289,065.00
	** GL 94100 TOTAL	1,459,572.55
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	256,828.23-
030000	CF OTHER PERSONAL SERVICES	57,829.00-
040000	EXPENSES	396,166.88-
040000	CF EXPENSES	38,100.40-
060000	OPERATING CAPITAL OUTLAY	18,680.12-
100777	CONTRACTED SERVICES	373,194.92-
100777	CF CONTRACTED SERVICES	29,708.00-
210004	DP ASSESSMENT (DMS)	289,065.00-
	** GL 98100 TOTAL	1,459,572.55-
	*** 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:	<b>Department of Environmental Protection</b>		
Contact Person:	Ann Prescott	Phone Number:	850-245-2267
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>Following a first round of motion practice, count IX of the original complaint was dismissed by the court on March 30, 2022, and Plaintiffs’ First Amended Complaint is filed as of April 19, 2022. Defendants’ and Intervenors’ Answers to the Amended Complaint were filed on May 19, 2022, and May 26, 2022, respectively. In addition, further briefing on count VIII is underway – Plaintiffs filed their supplemental brief on April 26, 2022, Defendants filed their supplemental brief on May 26, 2022, and Florida filed its supplemental brief on June 9, 2022.</p> <p>The parties are now compiling the administrative record. Florida must notify DOJ by September 1, 2022, of any record issues.</p>		
Amount of the Claim:	N/A		
Specific Statutes or Laws (including GAA) Challenged:			

Status of the Case:	<p>A hearing on Count VIII is scheduled for October 17, 2022.</p> <p>The next status conference is scheduled for November 22, 2022.</p>	
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel
		Office of the Attorney General or Division of Risk Management
	X	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

*Office of Policy and Budget – June 2022*

## 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:	<b>Department of Environmental Protection</b>		
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:	<p>On June 24, 2021, the Center For Biological Diversity, Tampa Bay Waterkeeper, Suncoast Waterkeeper, Manasota-88, and Our Children's Earth Foundation (collectively the Plaintiffs), filed a complaint in the United States District Court in Tampa Florida against Shawn Hamilton in his capacity as Acting Secretary, Florida Department of Environmental Protection (DEP), Governor DeSantis, in his official capacity (Governor), HRK Holdings LLC (HRK) and Port Manatee (Port) (DEP, Governor, HRK and Port, collectively, Defendants). On August 12, 2021 Plaintiffs filed their first amended complaint (Complaint) against Defendants. In sum, the Complaint alleges that Defendants' past or present handling, storage, treatment, or disposal of solid and/or hazardous waste at the Piney Point Facility (Facility) presents an imminent and substantial endangerment to health and or the environmental and that Defendants' discharge of pollutants from the Facility is a violation of the Clean Water Act. The Complaint alleges that DEP has exercised so much control over the Facility in its regulatory capacity that it has become an operator. Plaintiffs are asking the court to order Defendants to assess and remediate contamination at the Facility and not to discharge until they obtain a National Pollutant Discharge Elimination System (NPDES) permit and/or comply with the existing NPDES permit.</p> <p>Plaintiffs are also asking the court to assess penalties and attorney's fees against Defendants.</p>		
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)		

<p>Status of the Case:</p>	<p>On March 28, 2022, the Court stayed this federal action for a period of six months while a related state-court action proceeds, Fortress 2020 Landco, LLC v. HRK Holdings, LLC et al., Case No. 2020-CA-04459-AX AX. In that case, a receiver has been appointed by the court to maintain and close the Piney Point facility. A status report regarding closure of the Facility was filed by each party in May and October of 2022.</p>	
<p>Who is representing (of record) the state in this lawsuit? Check all that apply.</p>	<p>X</p>	<p>Agency Counsel</p>
	<p></p>	<p>Office of the Attorney General or Division of Risk Management</p>
	<p>X</p>	<p>Outside Contract Counsel</p>
<p>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).</p>	<p></p>	

## Schedule VII: Agency Litigation Inventory

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

<b>Agency:</b>	<b>Department of Environmental Protection</b>		
<b>Contact Person:</b>	Kirk White	<b>Phone Number:</b>	850-245-2258
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Florida Department of Environmental Protection v. HRK Holdings, LLC (Complaint for violations - Piney Point)		
<b>Court with Jurisdiction:</b>	Circuit Court of the Twelfth Judicial Circuit in and for Manatee County		
<b>Case Number:</b>	412021CA3192CAAXMA		
<b>Summary of the Complaint:</b>	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.		
<b>Amount of the Claim:</b>	The Department is seeking cost recovery damages, civil penalties and attorney fees for violations committed by HRK.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	A variety of Section in Chapter 403 Florida Statutes and Title 62 Florida Administrative Code		
<b>Status of the Case:</b>	Because HRK did not file an answer to the Department's complaint, a clerk's default has been entered against HRK. The Department anticipates moving for entry of a judicial default final judgment against HRK in the immediate future.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

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 2022*



## Schedule VII: Agency Litigation Inventory

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

<b>Agency:</b>	<b>Department of Environmental Protection</b>		
<b>Contact Person:</b>	Jeffrey Brown	<b>Phone Number:</b>	850-245-2007
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Florida Wildlife Federation, Inc., et al v. DEP, et al (Amendment 1)		
<b>Court with Jurisdiction:</b>	Circuit Court for the Second Judicial Circuit in and for Leon County		
<b>Case Number:</b>	2015-CA-002682 and 2015-CA-001423		
<b>Summary of the Complaint:</b>	<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 the 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”). The trial court entered final judgment in favor of plaintiffs, ordering a broad injunction on appropriation and spending. Legislative parties, joined by the agencies, appealed the final judgment. 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>		
<b>Amount of the Claim:</b>	N/A		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Article X, Section 28 of the Florida Constitution (“Amendment 1”)		
<b>Status of the Case:</b>	<p>On January 3, 2022, the trial court granted the defendant’s motion for summary judgment on the grounds that the case is now moot. The circuit judge must issue a final order in order to close the case. The plaintiffs have filed a motion asking the judge to reopen the case, and the legislative parties have filed a motion asking the judge to enter a final judgment. When the judge issues the final order, the case becomes final for appellate purposes. At that time, plaintiffs will have fifteen days to file a motion for rehearing. If they do not file such a motion, they would have thirty days to file a notice of appeal.</p>		
<b>Who is representing (of</b>	X	Agency Counsel	

record) the state in this lawsuit? Check all that apply.	<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).		

*Office of Policy and Budget – June 2022*

## Schedule VII: Agency Litigation Inventory

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

<b>Agency:</b>	<b>Department of Environmental Protection</b>		
<b>Contact Person:</b>	Ronald Hoenstine	<b>Phone Number:</b>	850-245-2221
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Globenet Cabos Submarinos America, Inc. v. South Spanish Trail & Board of Trustees		
<b>Court with Jurisdiction:</b>	15 <sup>th</sup> Judicial Circuit – Palm Beach County, Florida, and Fourth District Court of Appeal.		
<b>Case Number:</b>	Case No.: Case No. 2018-CA-015897		
<b>Summary of the Complaint:</b>	In 2018, Plaintiff sued Globenet for damages, trespass, and ejectment due to cables running beneath submerged land in the Intracoastal Waterway that Plaintiff claims to own. On June 9, 2020, Globenet filed a counterclaim action against Plaintiff as well as the Board of Trustees (the Board) seeking declaratory relief and recognition of a Board easement issued to Globenet for placement of the cables within the Intracoastal Waterway.		
<b>Amount of the Claim:</b>	NA		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Chapters 253, 65, 66, 86, Florida Statutes.		
<b>Status of the Case:</b>	The litigation is in the discovery and motion practice phase. More specifically, on June 10, 2022, the Plaintiff filed a Motion to Amend Affirmative Defenses, and the Board filed a Motion for Extension of Time to Produce Documents in Response to Plaintiff’s Third Request for Production of Documents.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input checked="" 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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*Office of Policy and Budget – June 2022*

## Schedule VII: Agency Litigation Inventory

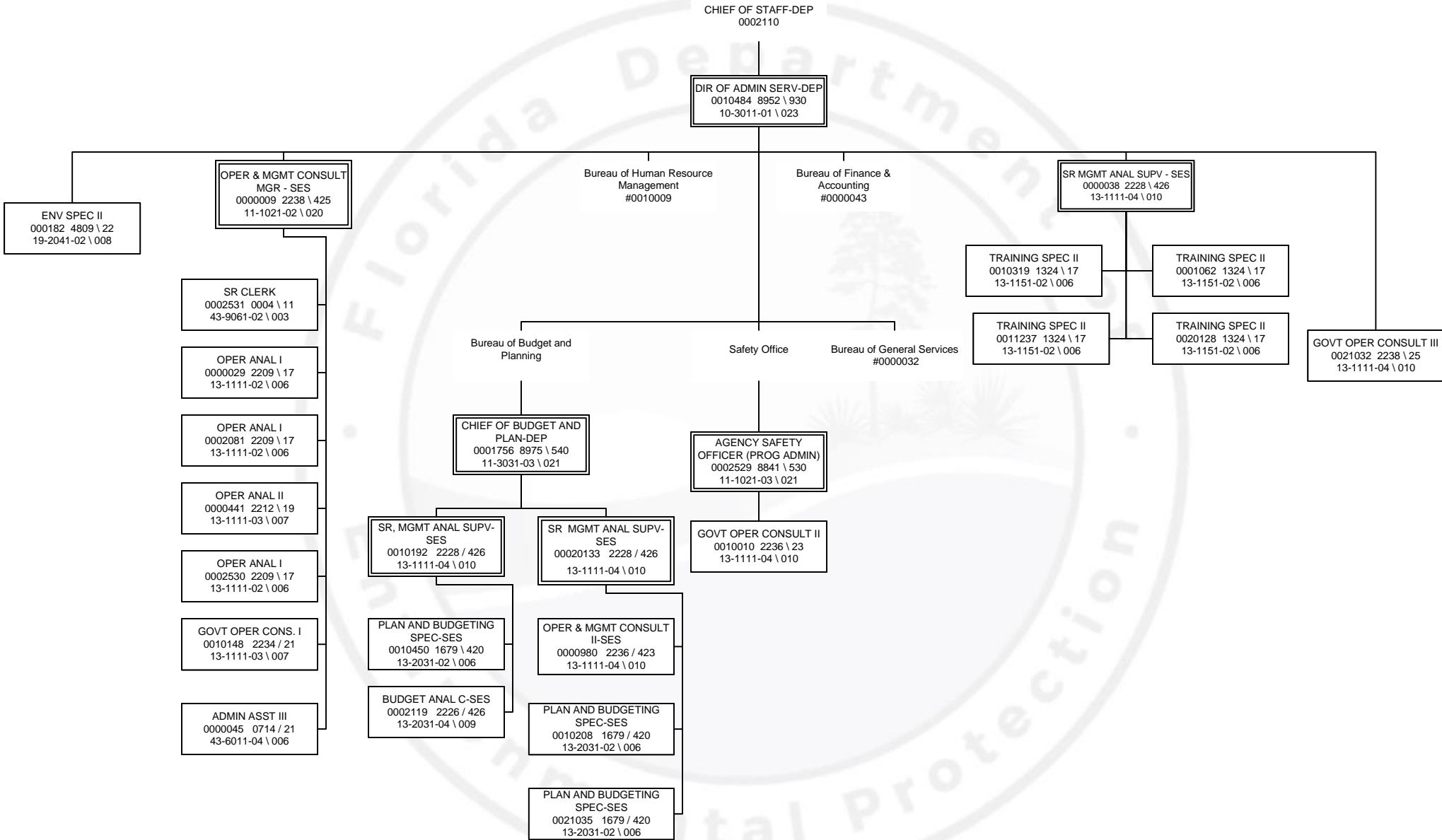
*For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.*

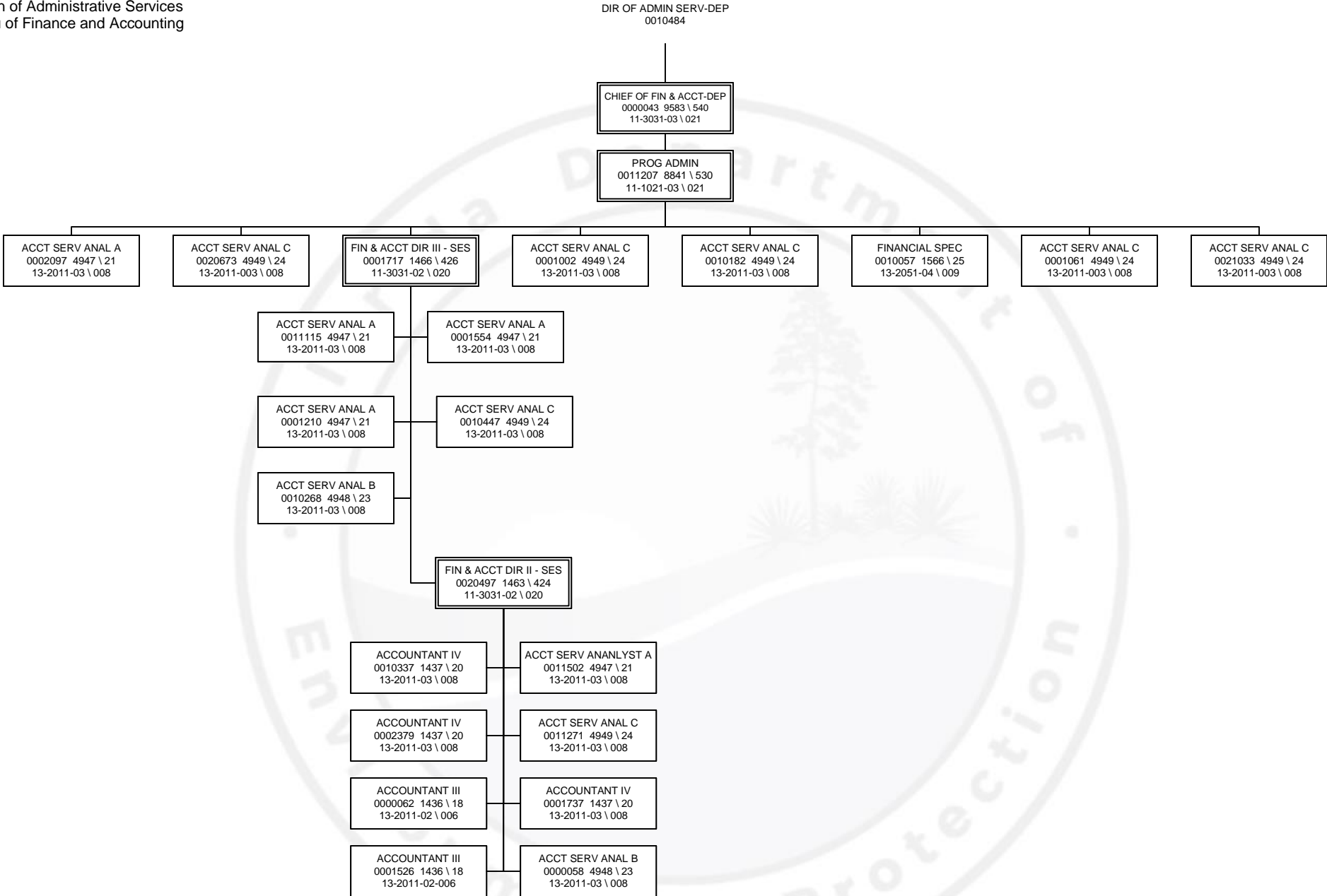
<b>Agency:</b>	<b>Department of Environmental Protection</b>		
<b>Contact Person:</b>	Ronald Hoenstine	<b>Phone Number:</b>	850-245-2221
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Hillsboro Inlet Investments, LLC vs. Heaven’s U.S.A., et al		
<b>Court with Jurisdiction:</b>	17 <sup>th</sup> Judicial Circuit – Broward County, Florida, and Fourth District Court of Appeal.		
<b>Case Number:</b>	Case No.: Case No. 2020-CA-021400		
<b>Summary of the Complaint:</b>	Plaintiff sued defunct corporations seeking to quiet title to upland and submerged land lying within the Hillsboro Inlet and surrounding areas. As the Board of Trustees has a real property interest in the submerged lands, the Board filed an Answer and a Counterclaim against Plaintiff for Quiet Title.		
<b>Amount of the Claim:</b>	N/A		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Chapters 253, 65, 66, 86 Florida Statutes.		
<b>Status of the Case:</b>	On July 29, 2022, Plaintiff filed a Motion to Dismiss the Board’s Counterclaim and a Reply to the Board’s Affirmative Defenses.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>			

## Schedule VII: Agency Litigation Inventory

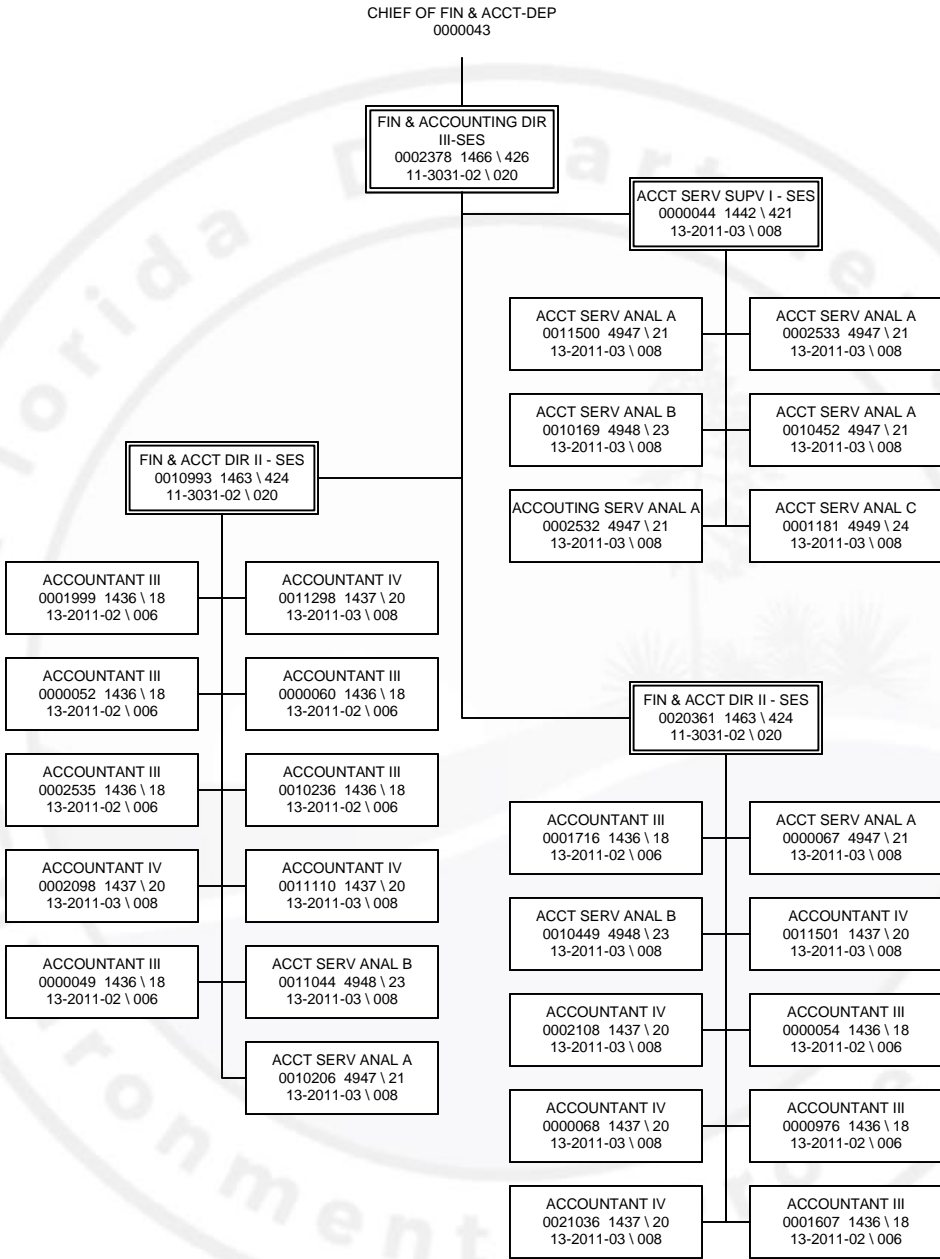
*For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.*

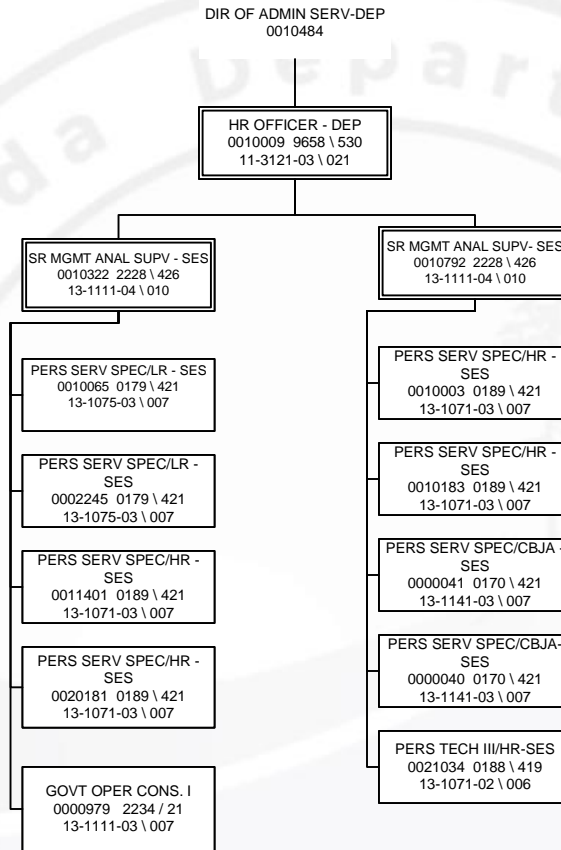
<b>Agency:</b>	<b>Department of Environmental Protection</b>		
<b>Contact Person:</b>	Jeffrey Brown	<b>Phone Number:</b>	850-245-2007
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Key Haven Associated Enterprises, Inc. v. DEP and DEO		
<b>Court with Jurisdiction:</b>	Circuit Court for the Second Judicial Circuit in and for Leon County		
<b>Case Number:</b>	2021-CA-1613		
<b>Summary of the Complaint:</b>	Key Haven Associated Enterprises, Inc. sued DEP and DEO for declaratory relief and inverse condemnation, seeking compensation from DEP and DEO for an alleged taking of its property under the Florida Constitution, together with various declarations related to its alleged rights as the results of a permit denial.		
<b>Amount of the Claim:</b>	\$ Not stated in pleadings.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	N/A		
<b>Status of the Case:</b>	Pleadings closed. Not set for trial.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A.		

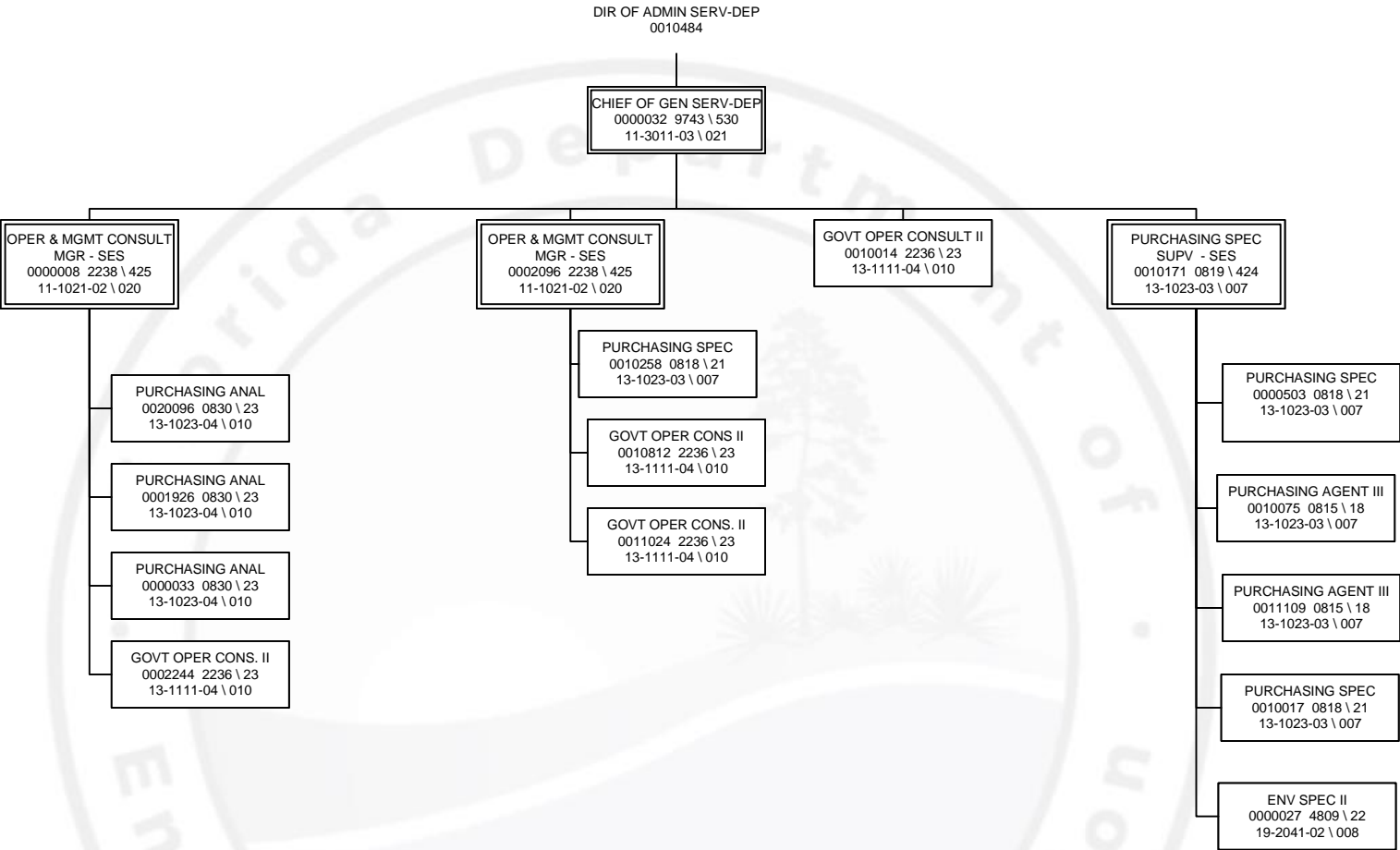


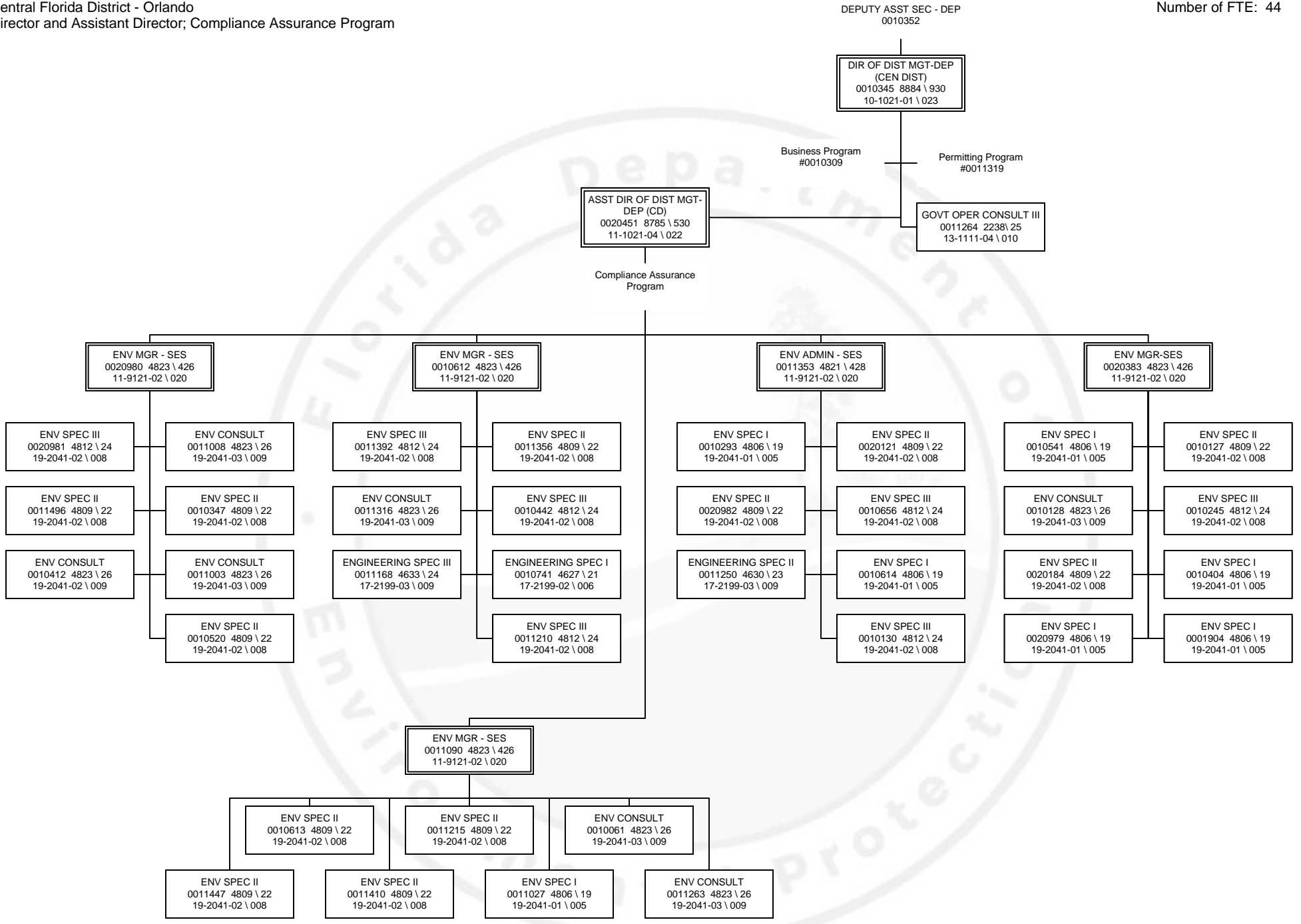


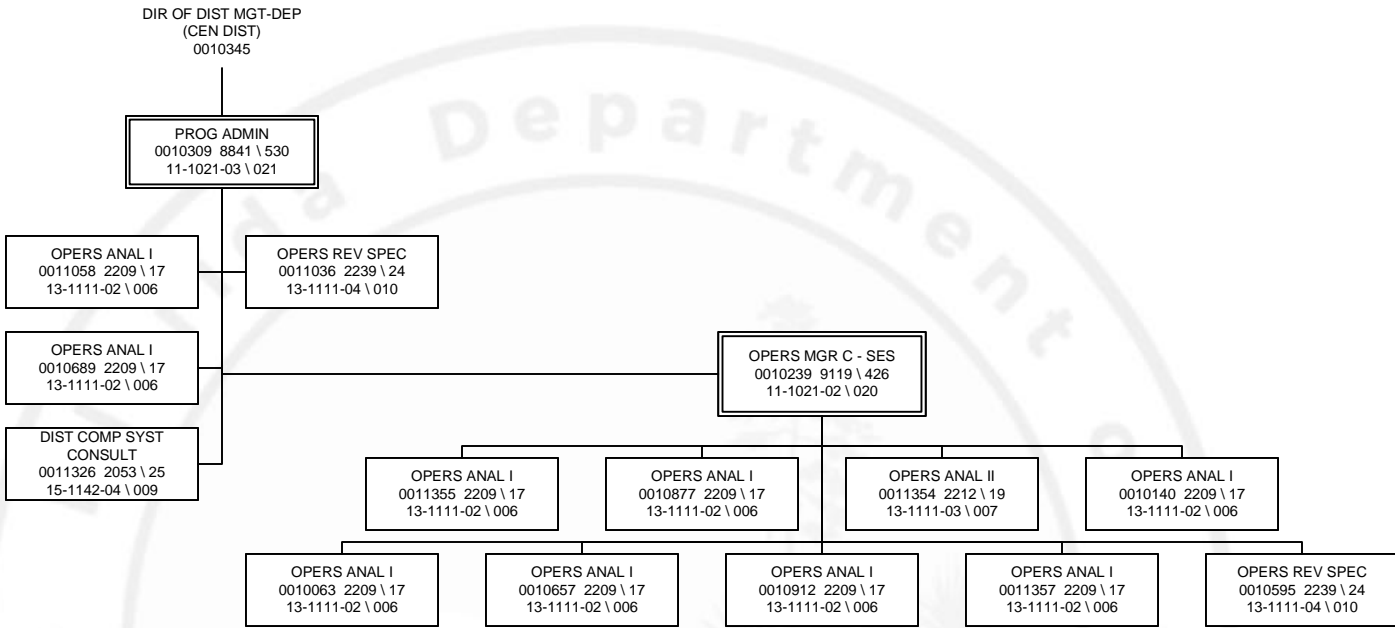




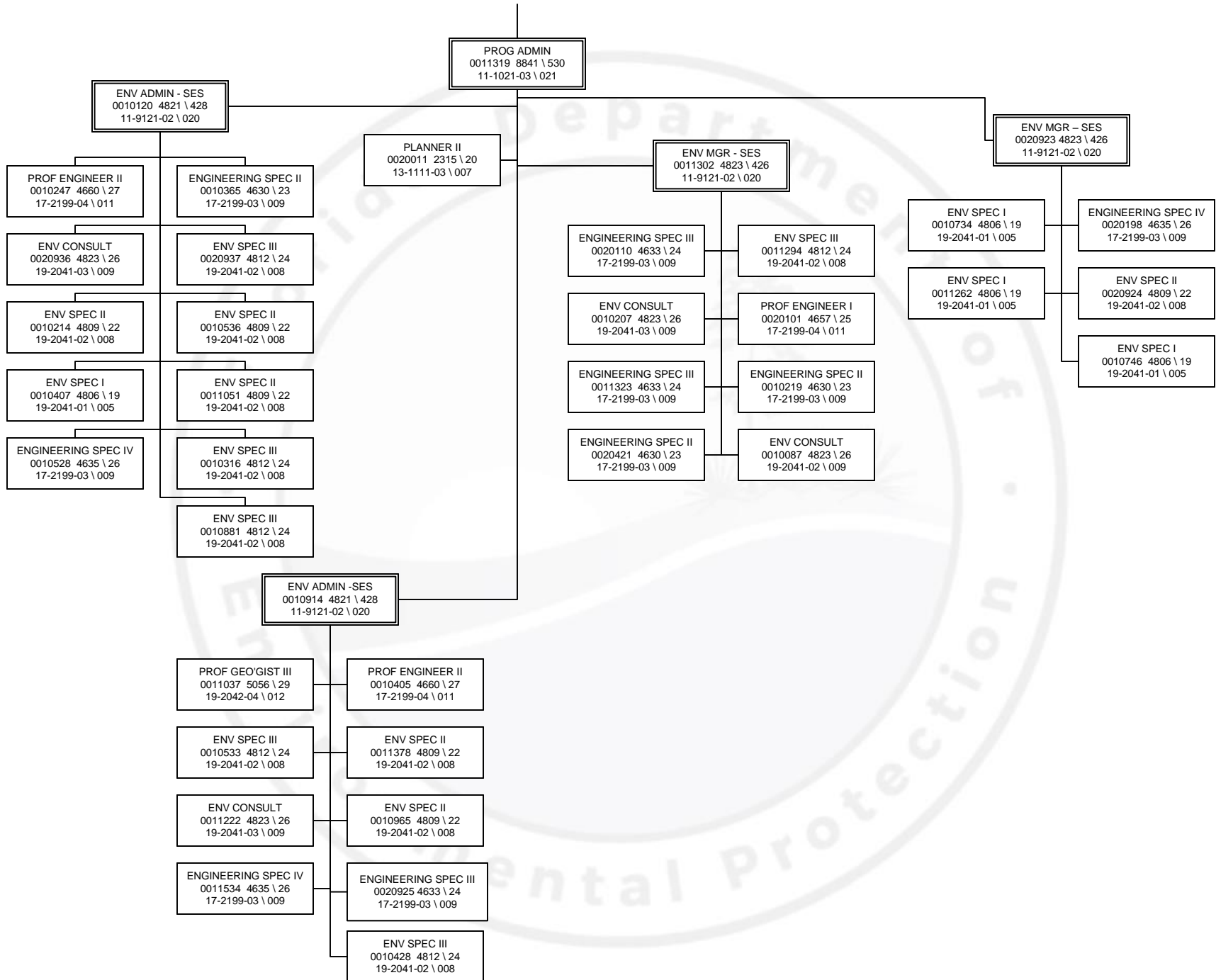


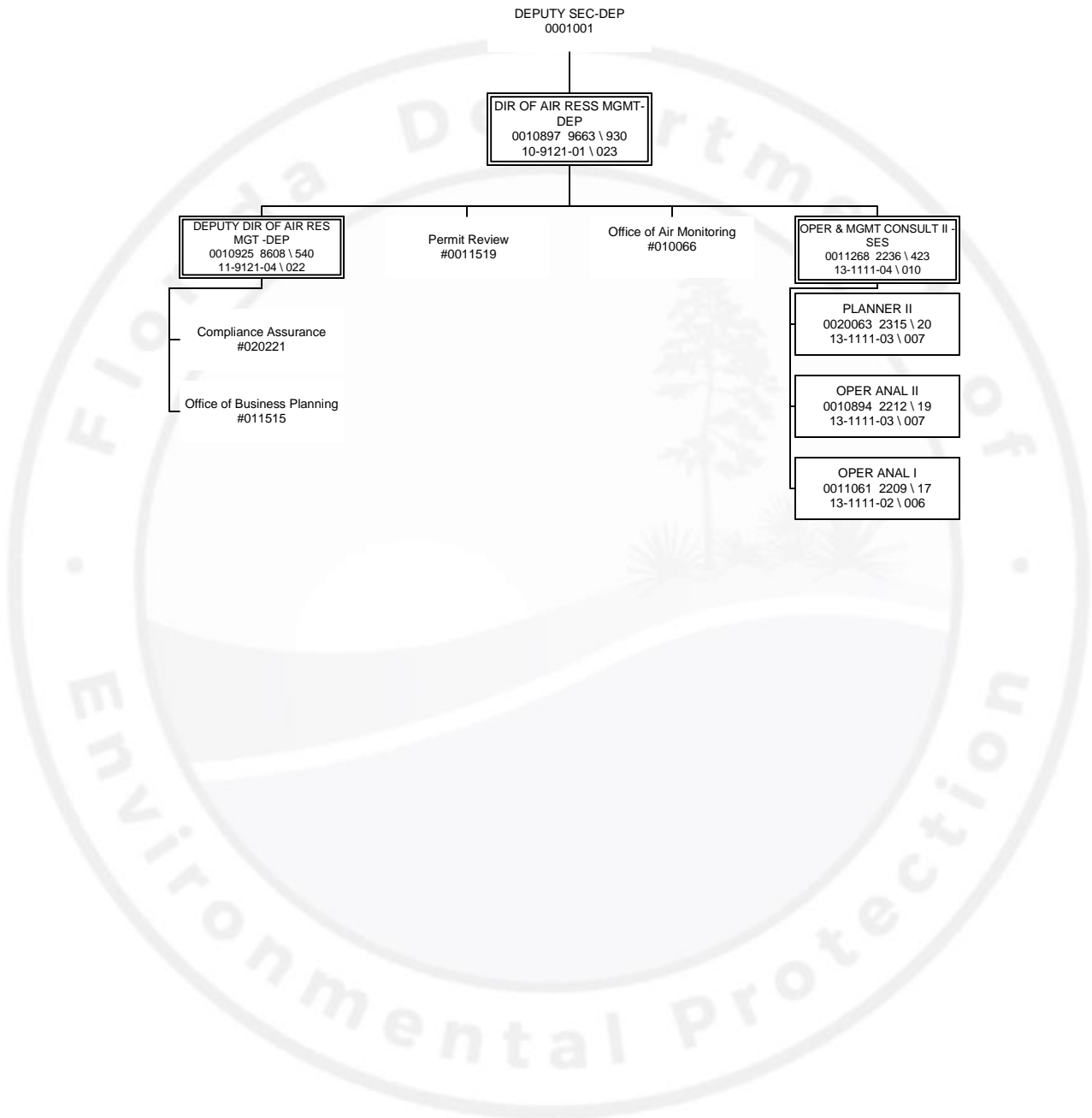


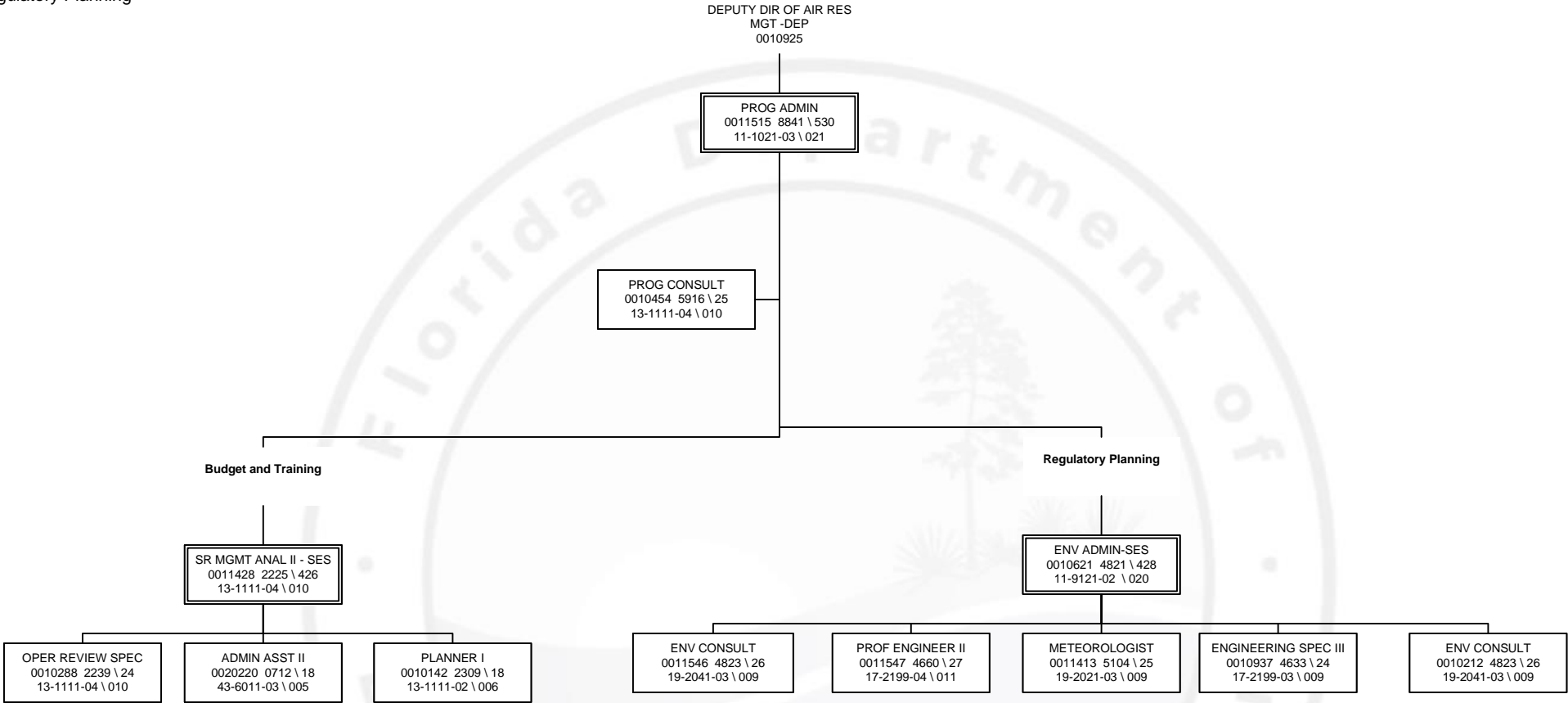




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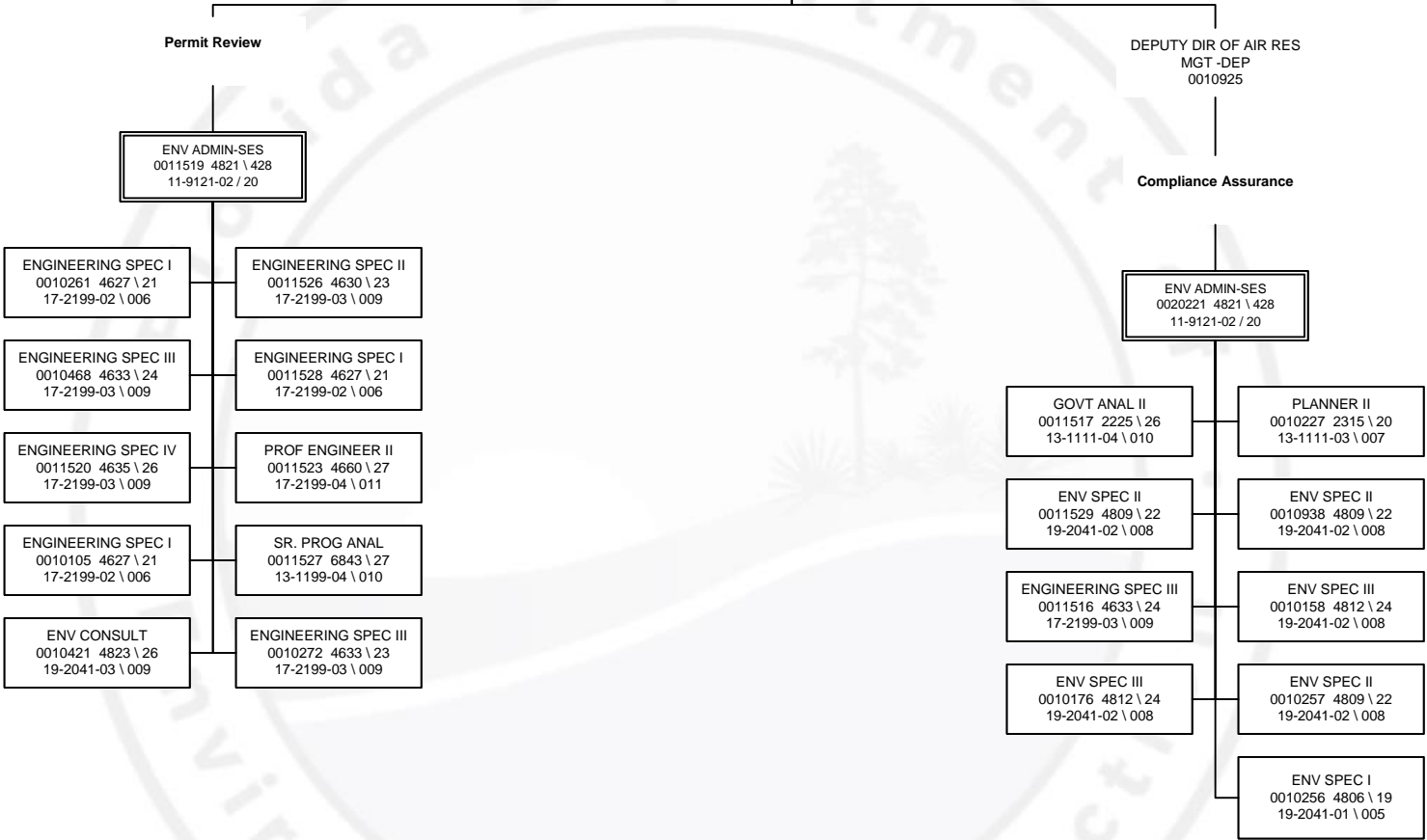








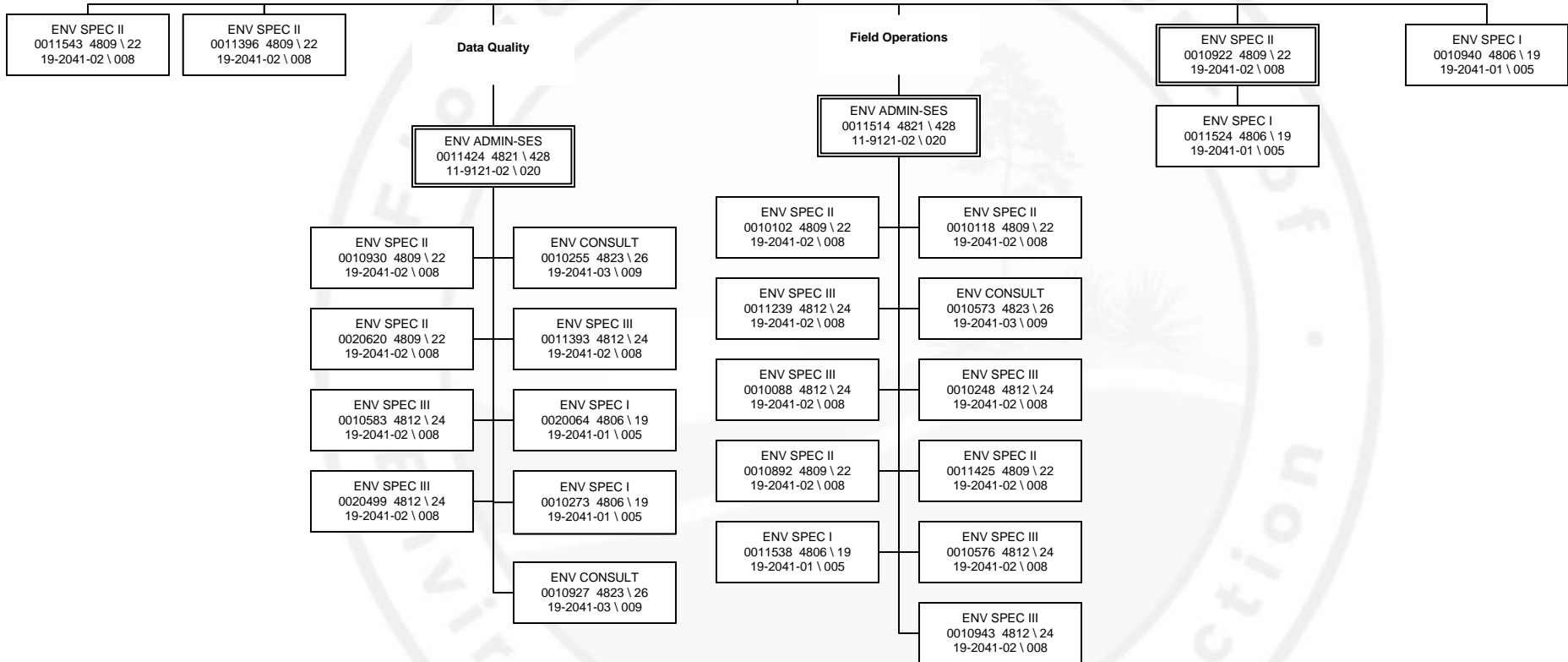
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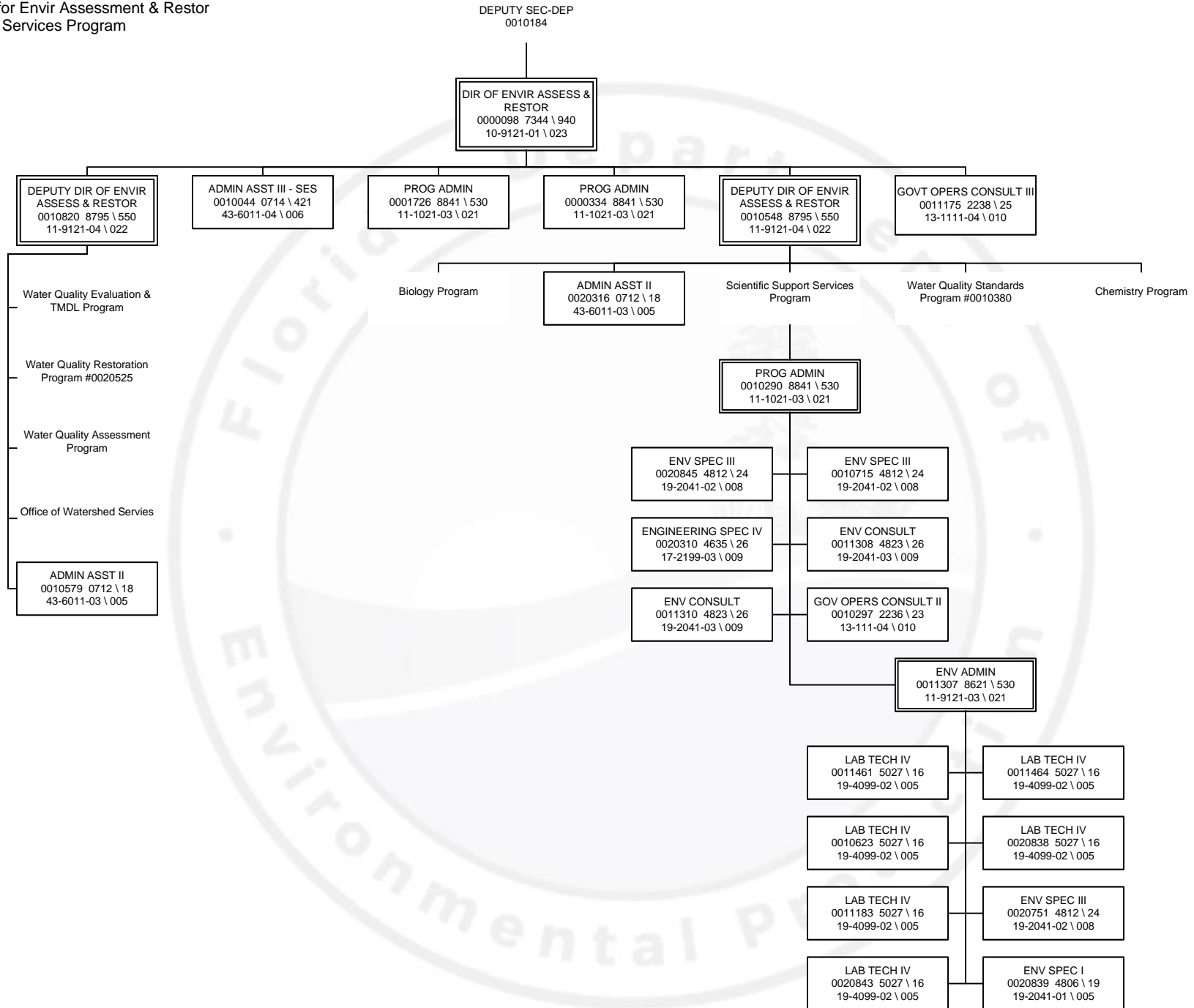


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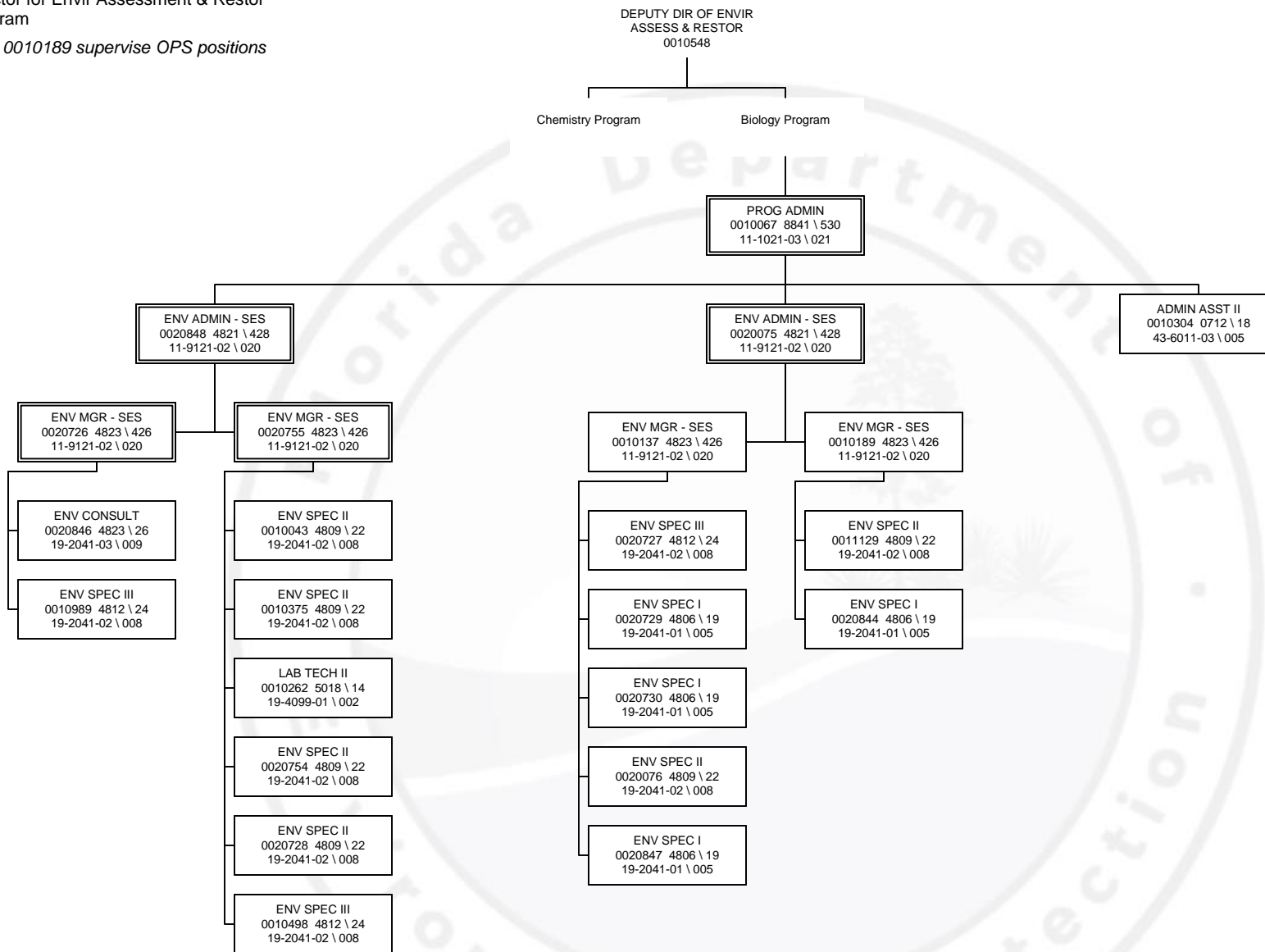
Office of Air Monitoring

PROG ADMIN  
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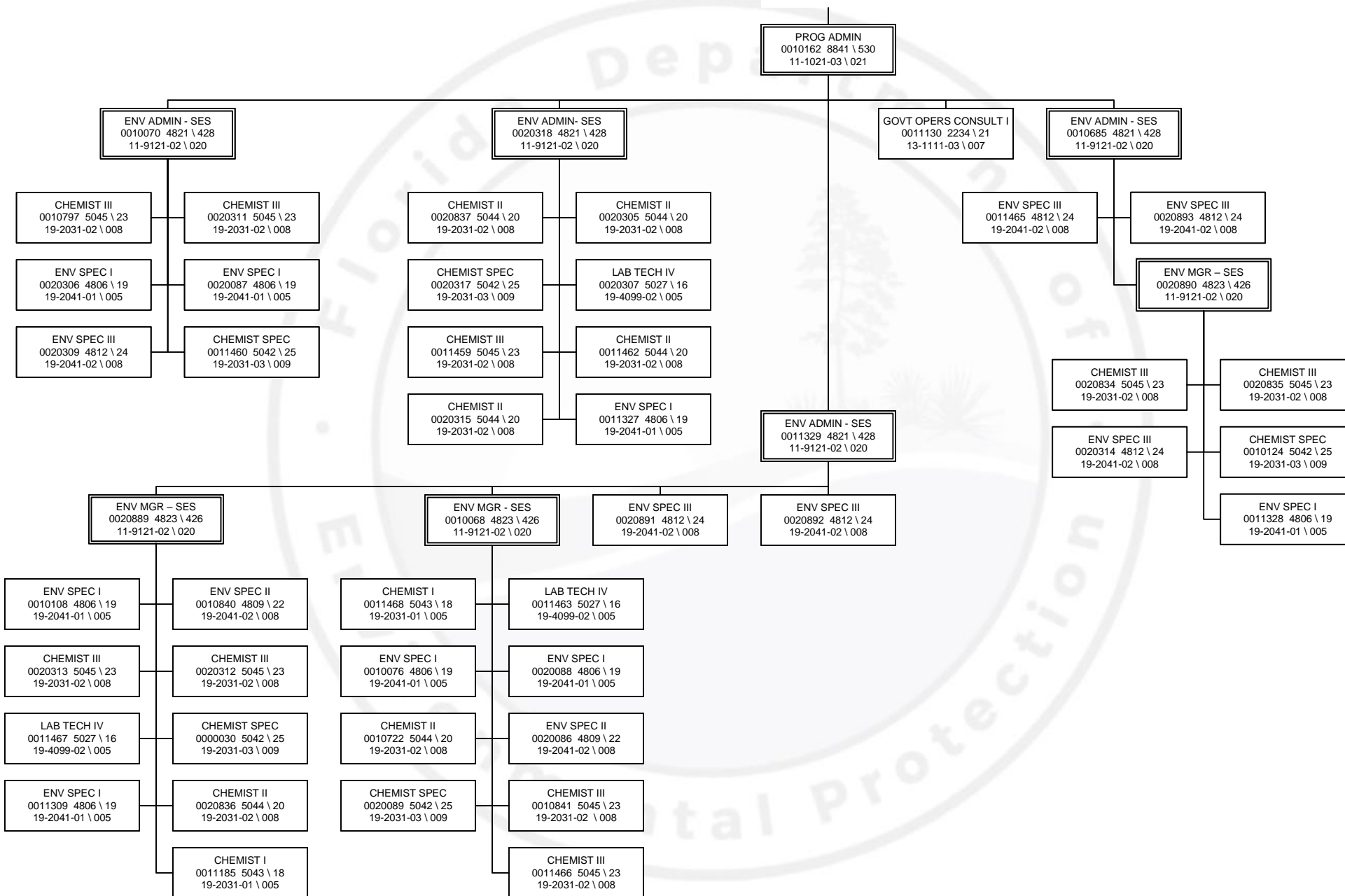


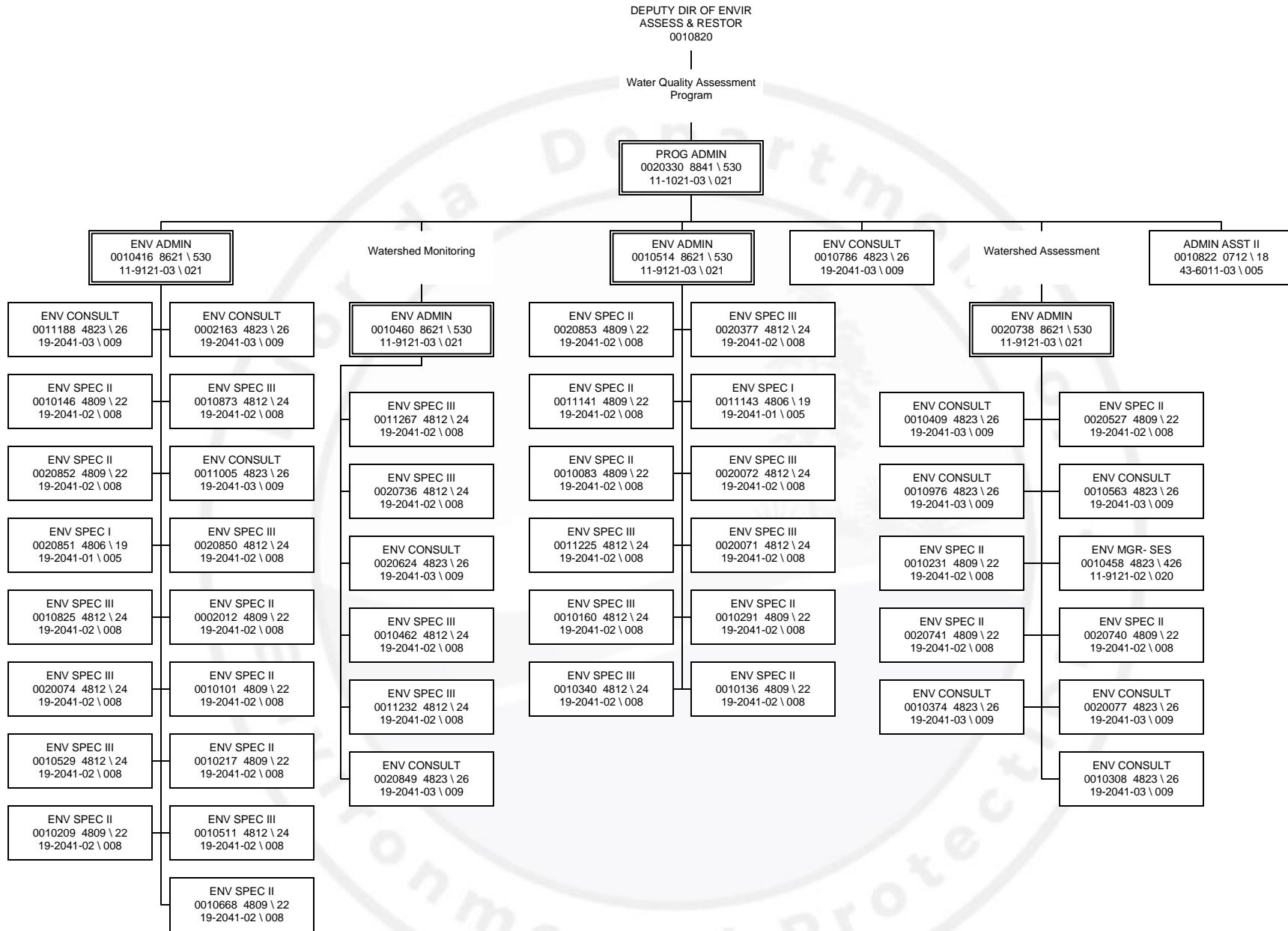
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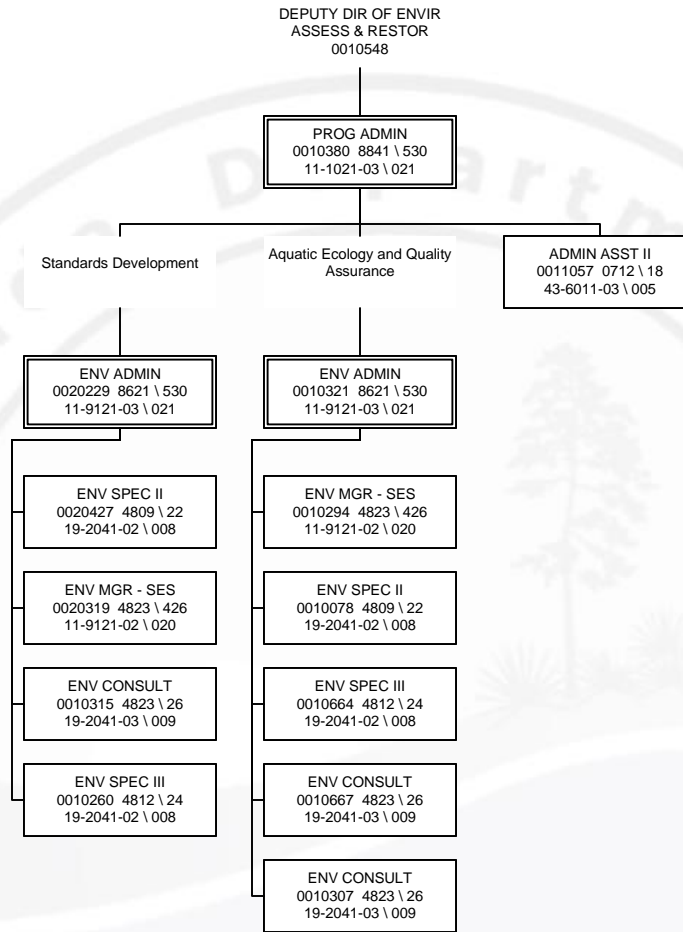


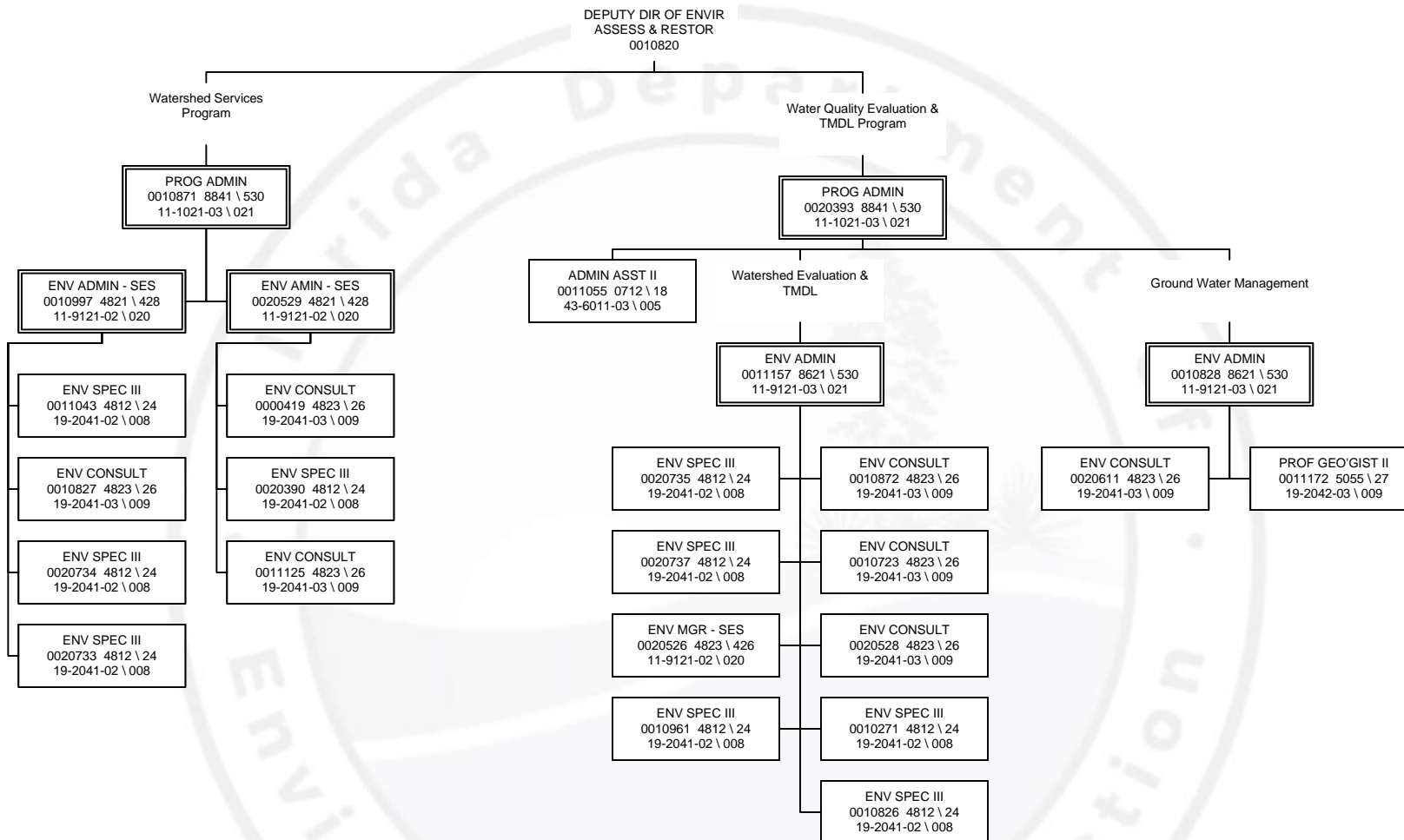
DEPUTY DIR OF ENVIR  
 ASSESS & RESTOR  
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Chemistry Program

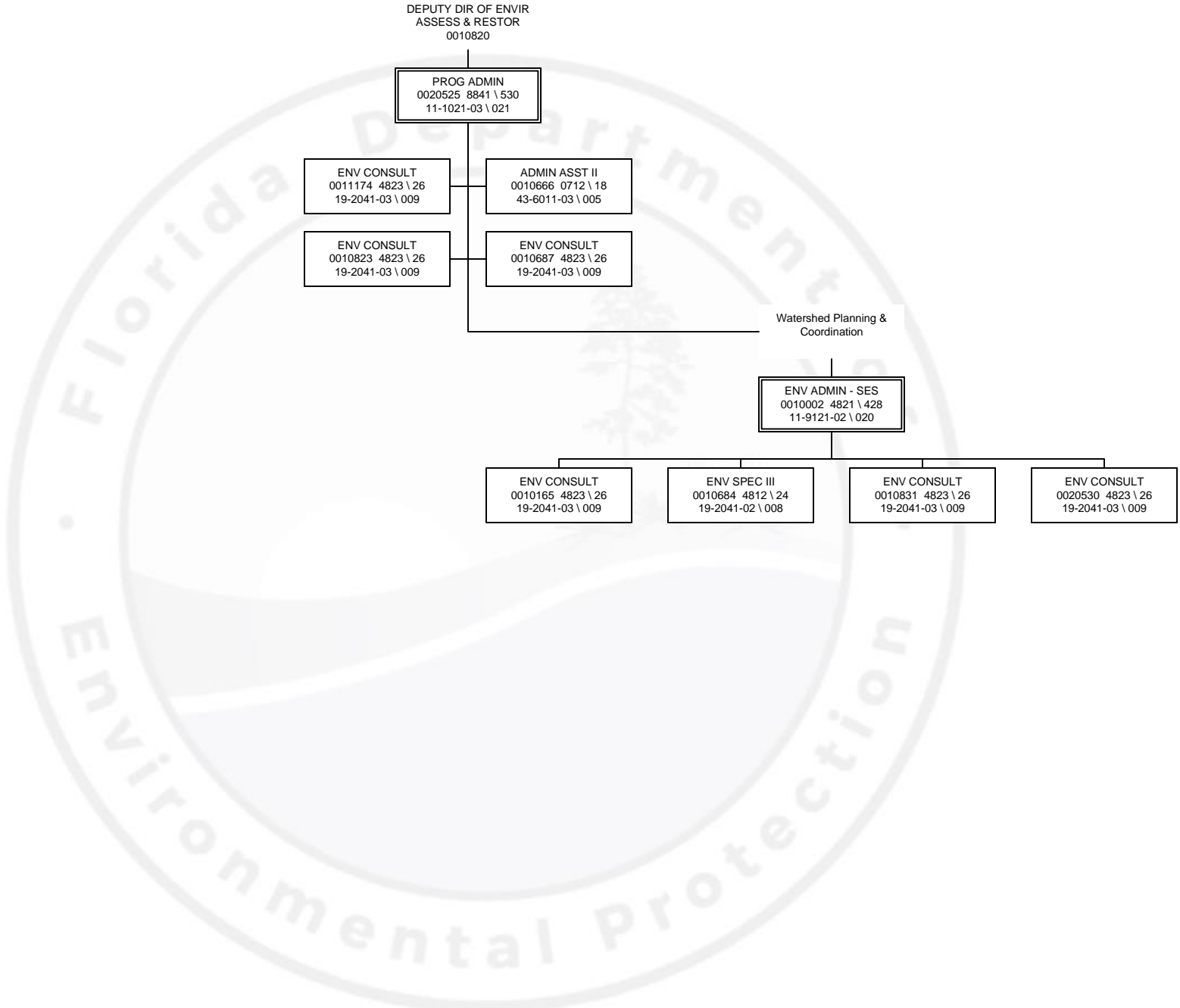


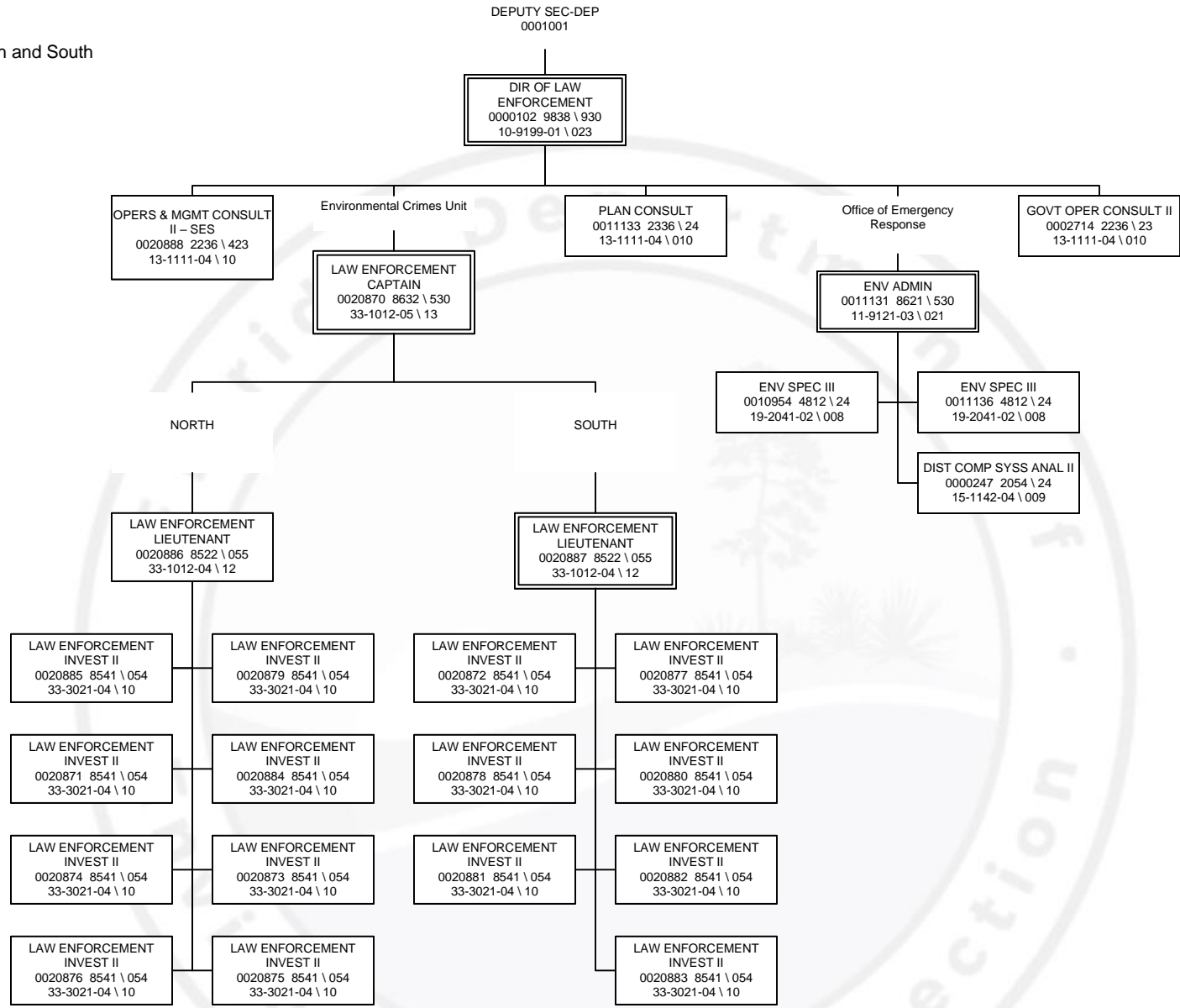


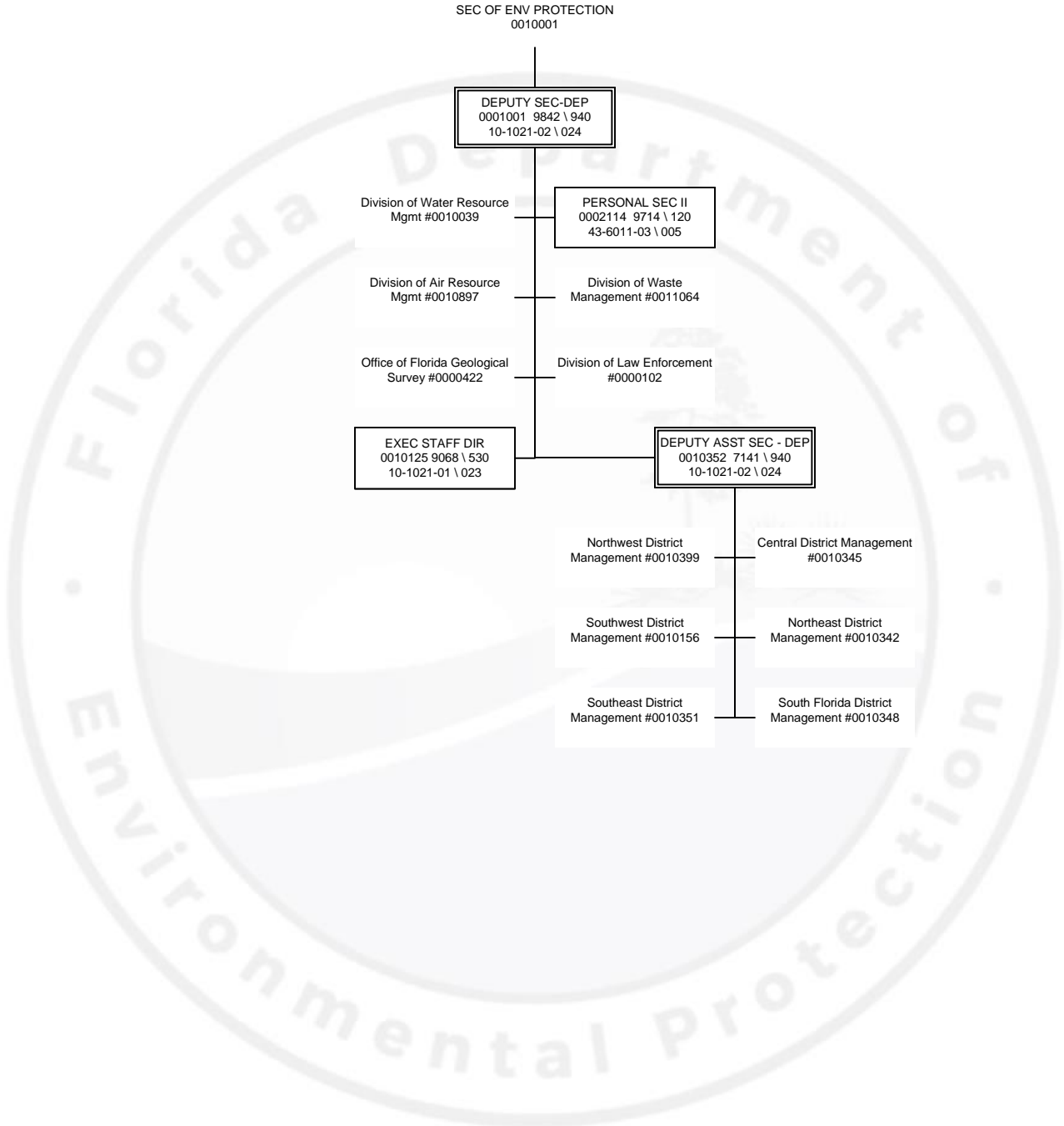


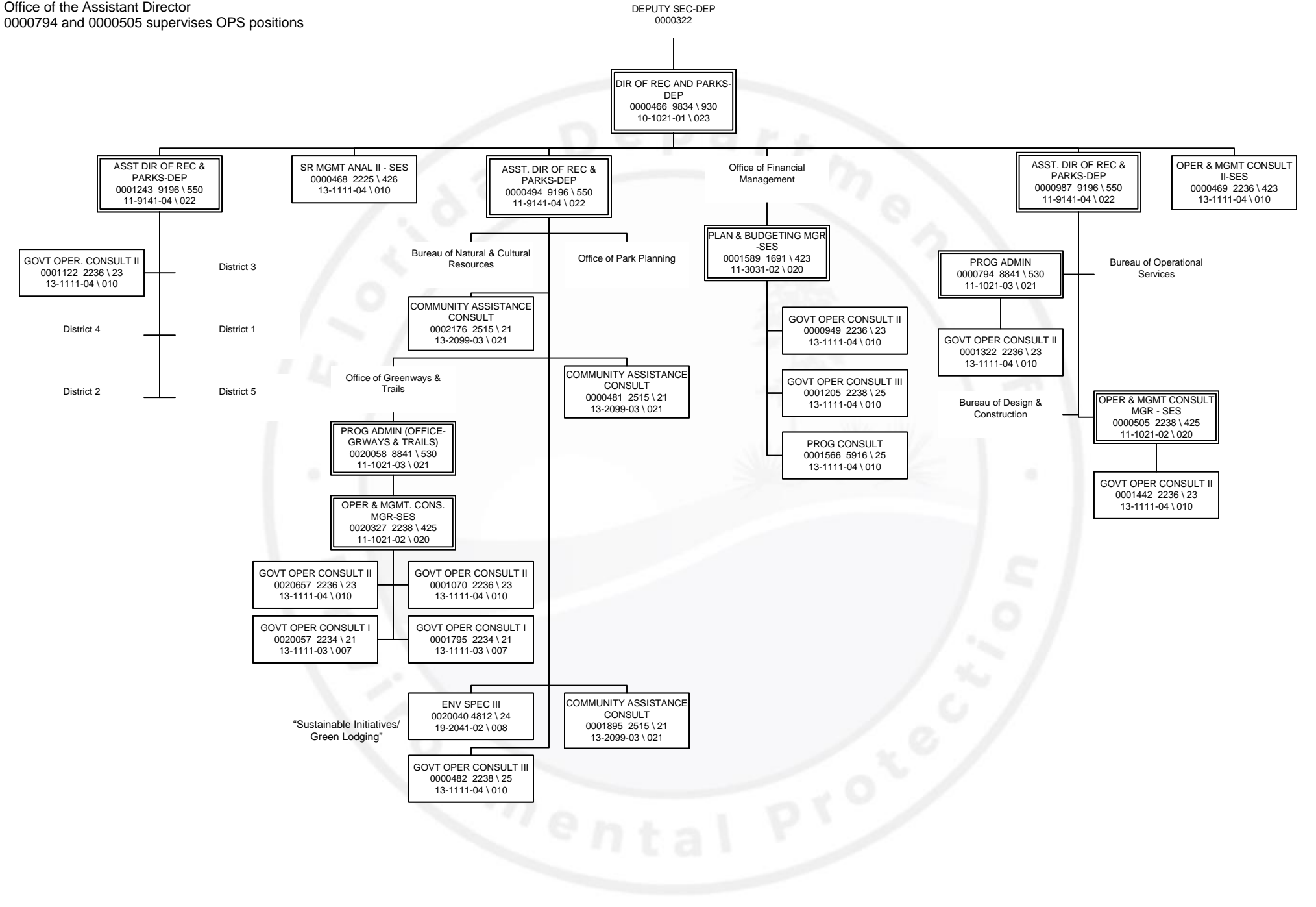




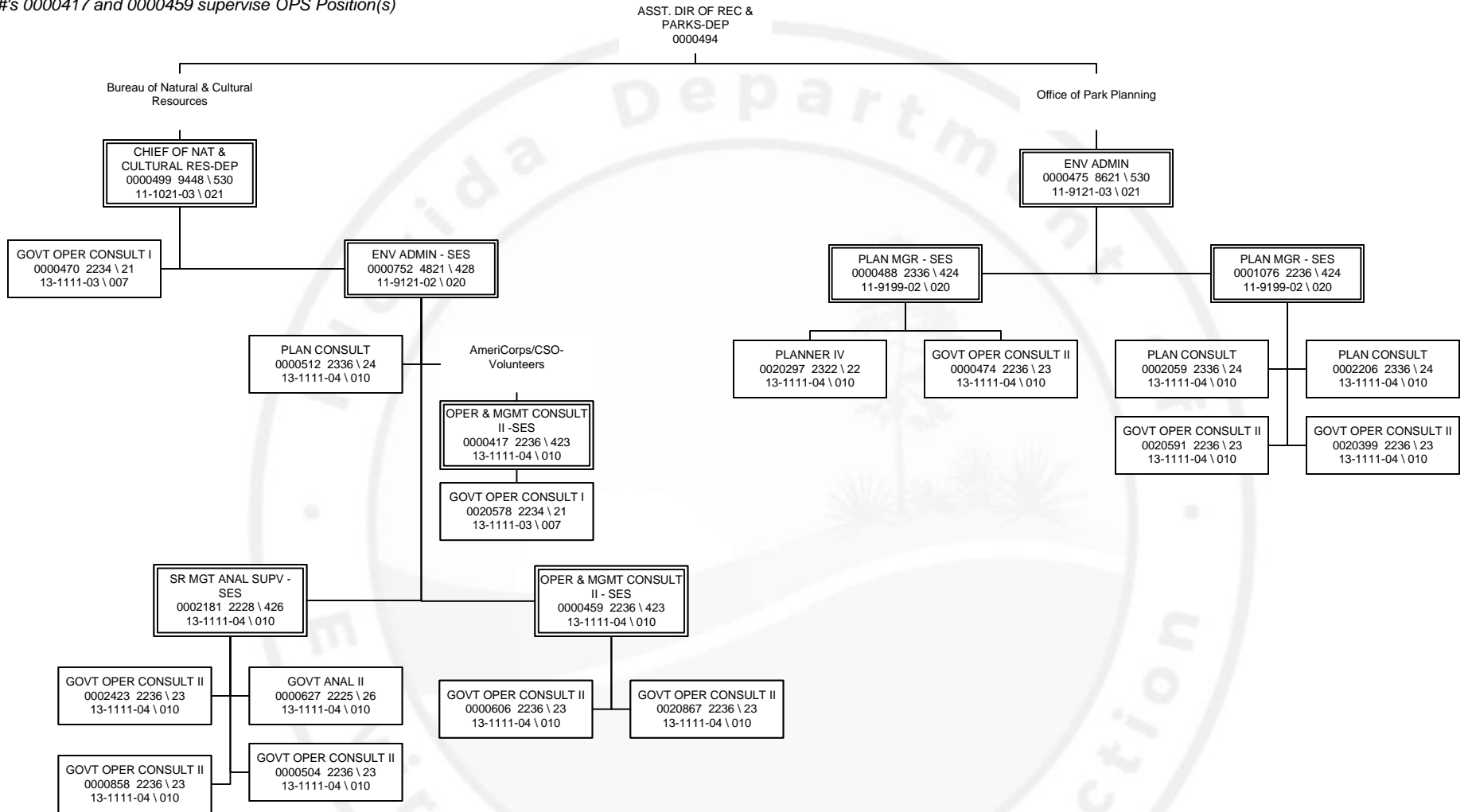


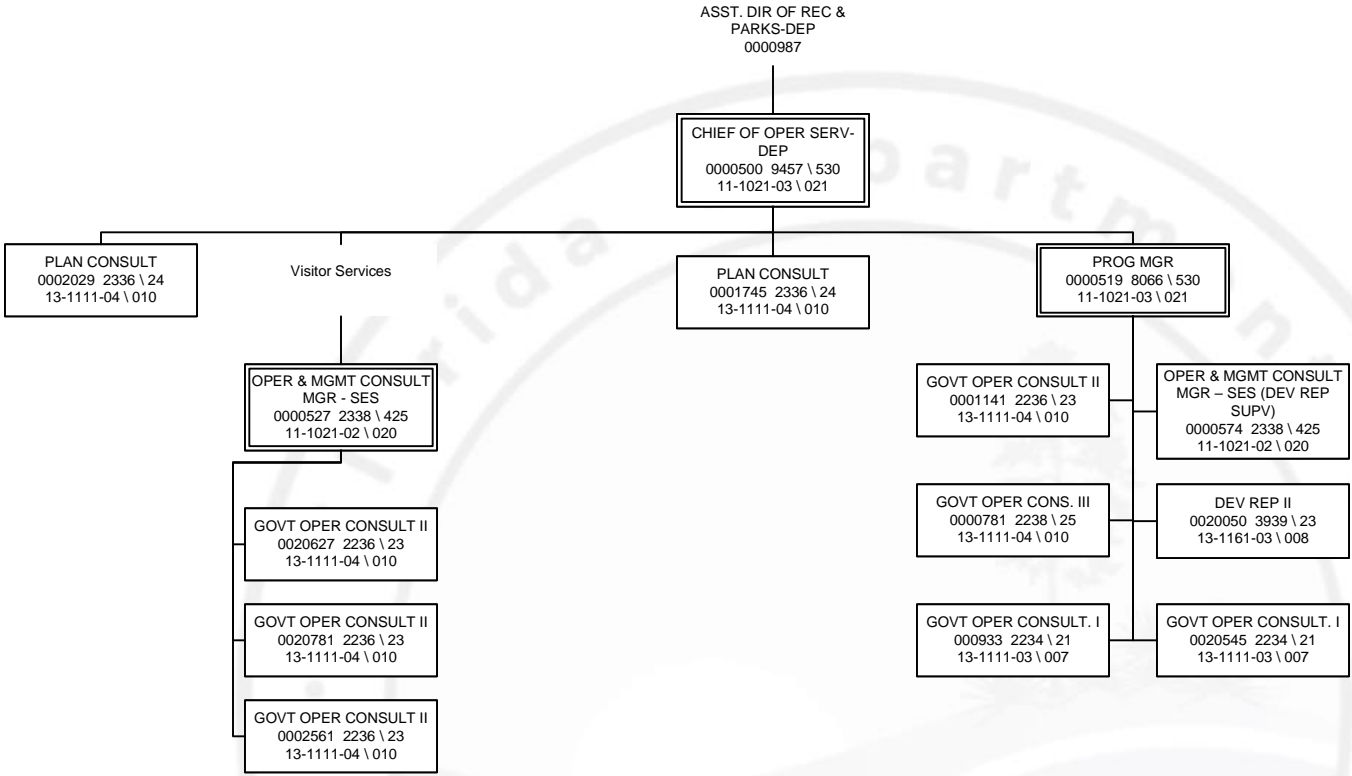


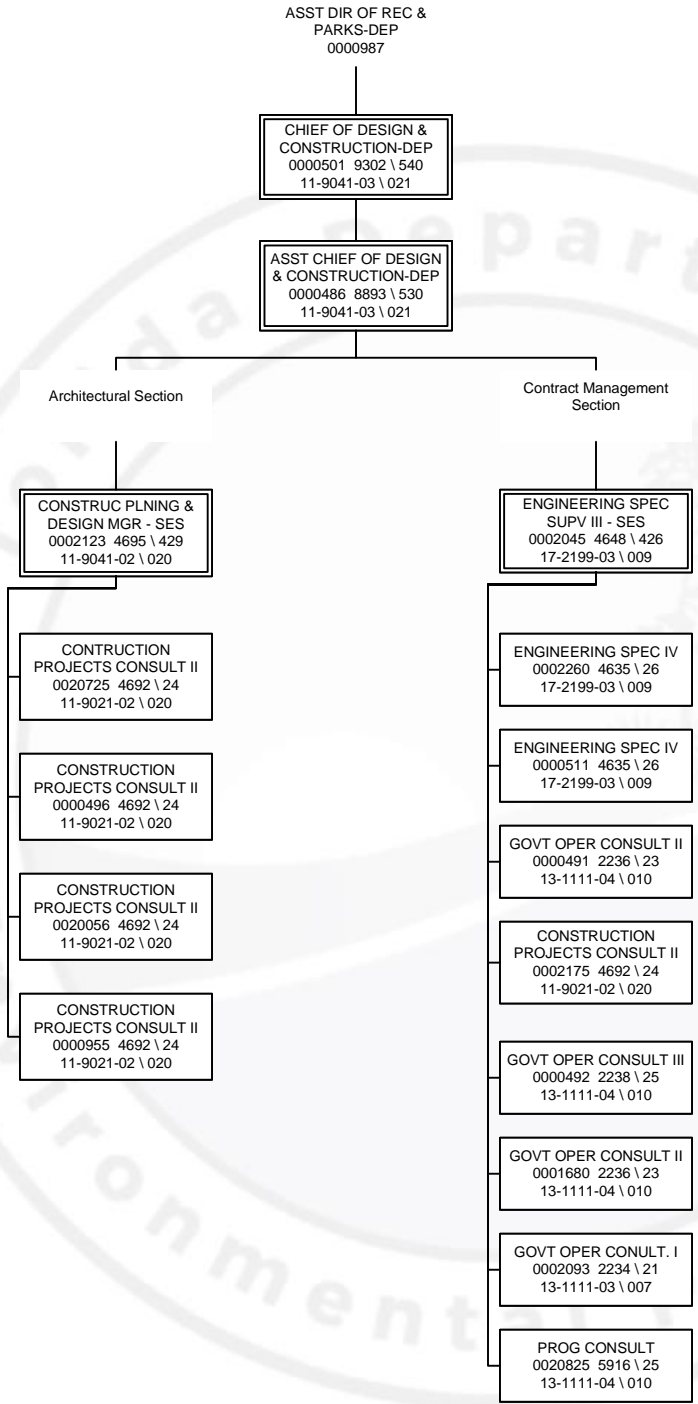


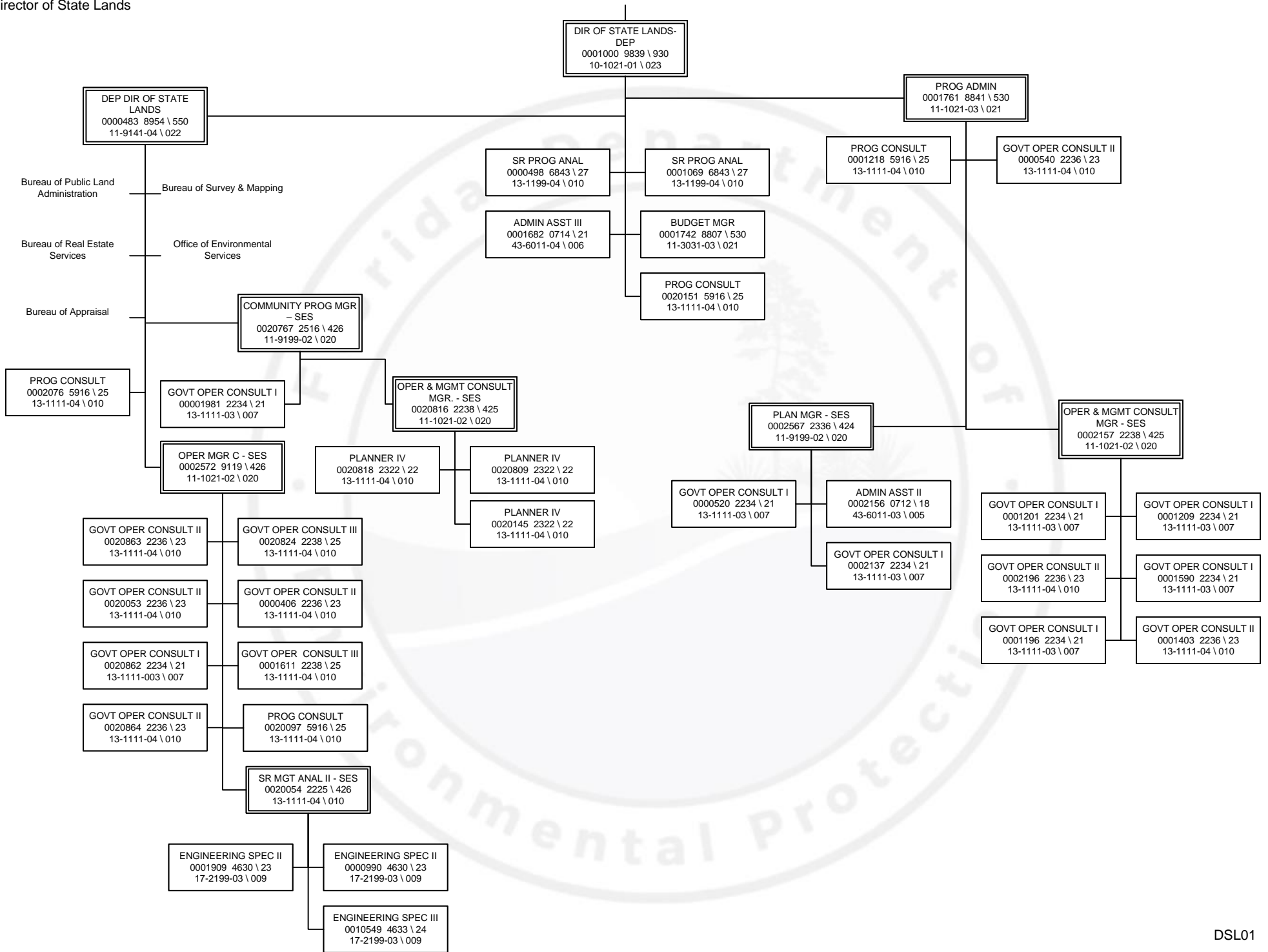


Position #'s 0000417 and 0000459 supervise OPS Position(s)

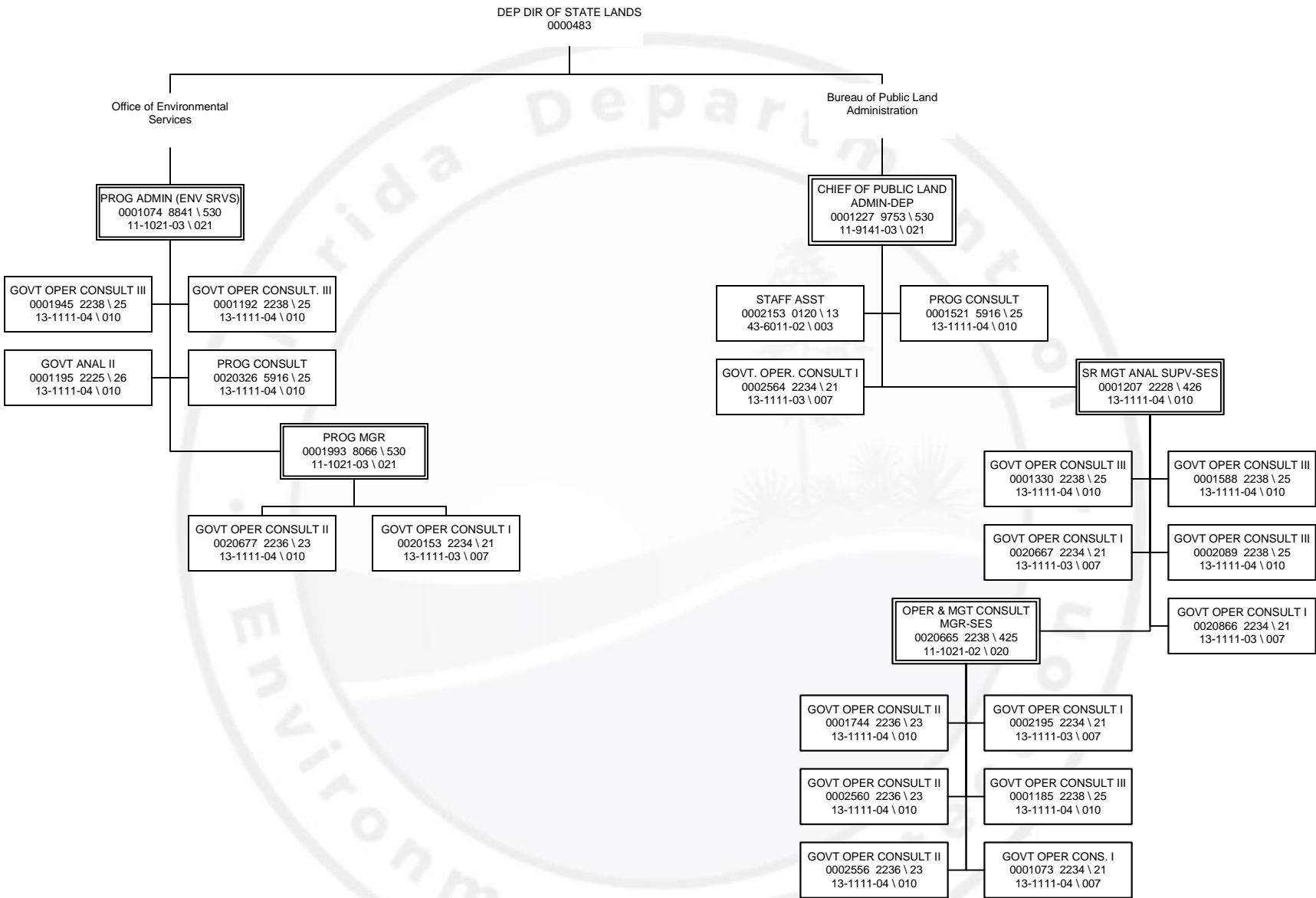




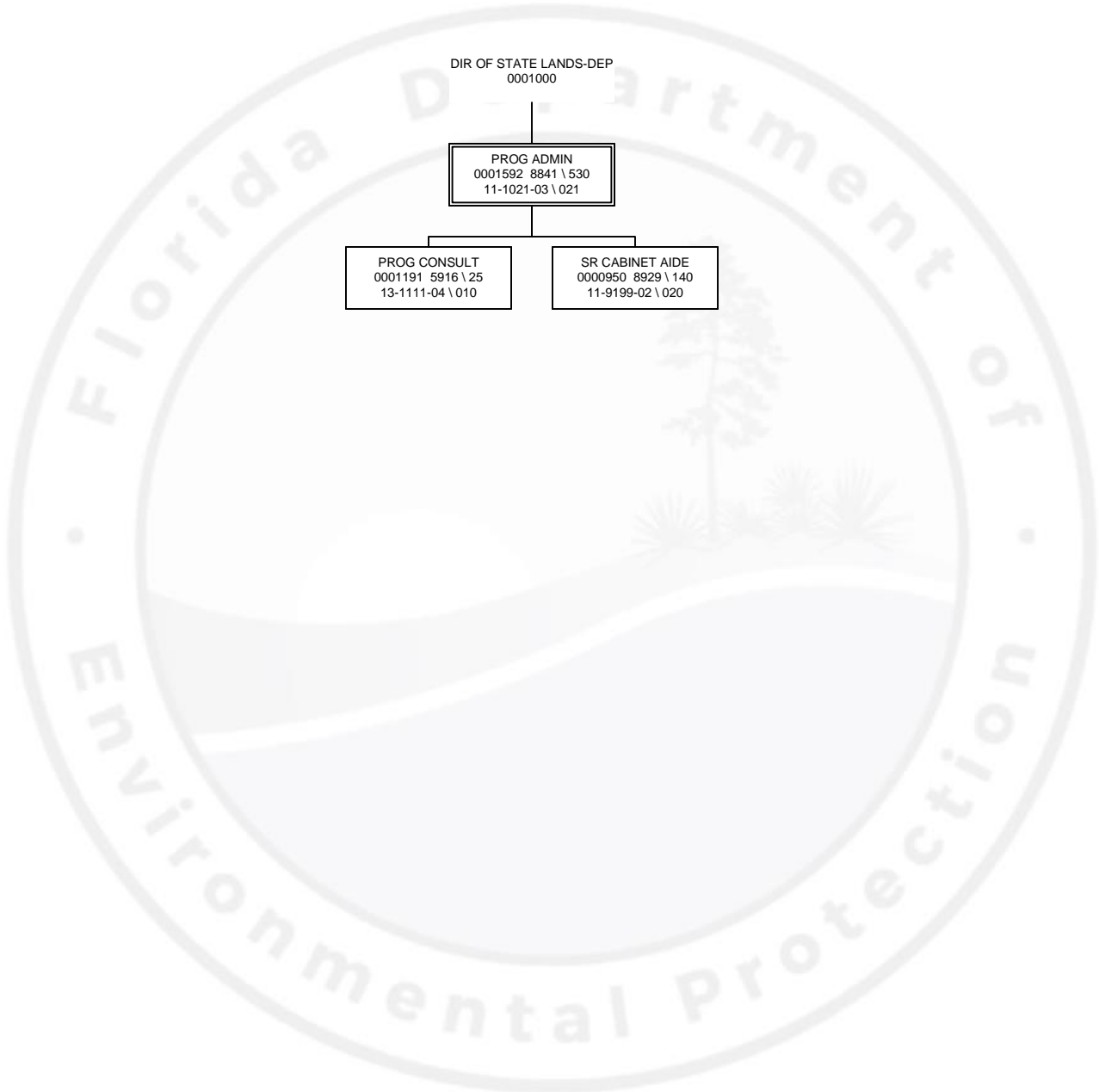


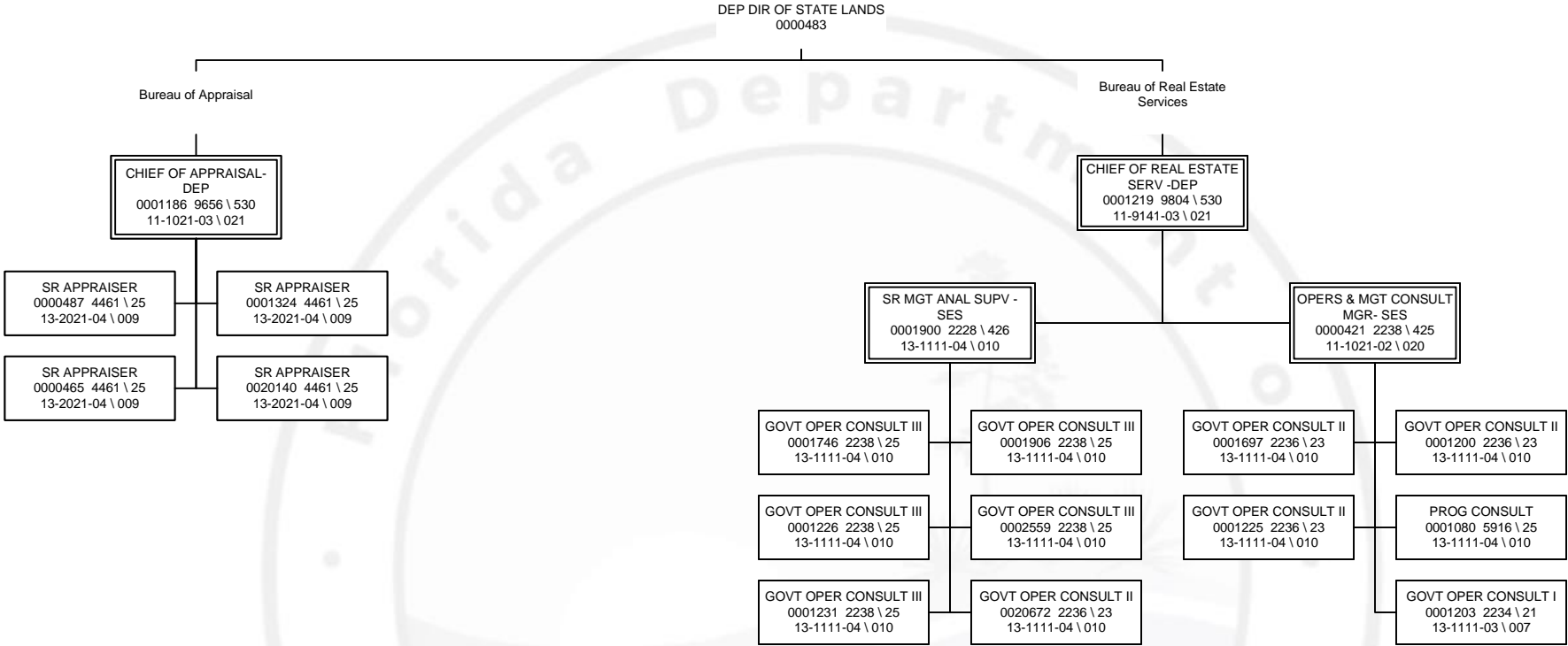


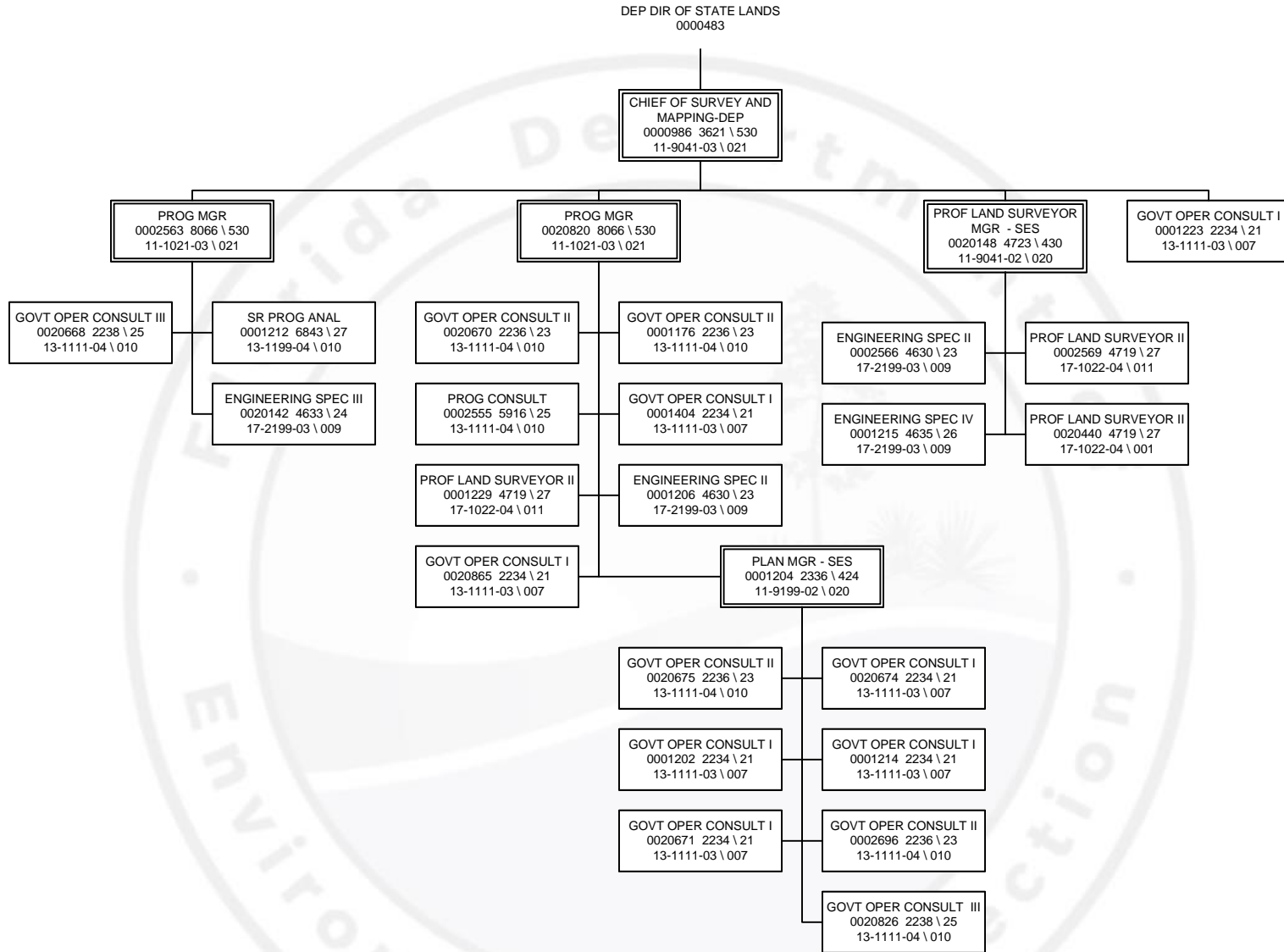


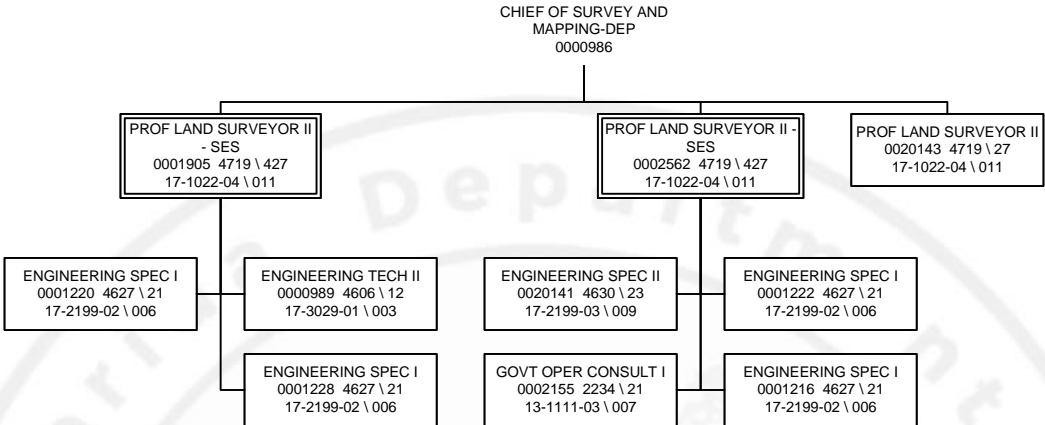


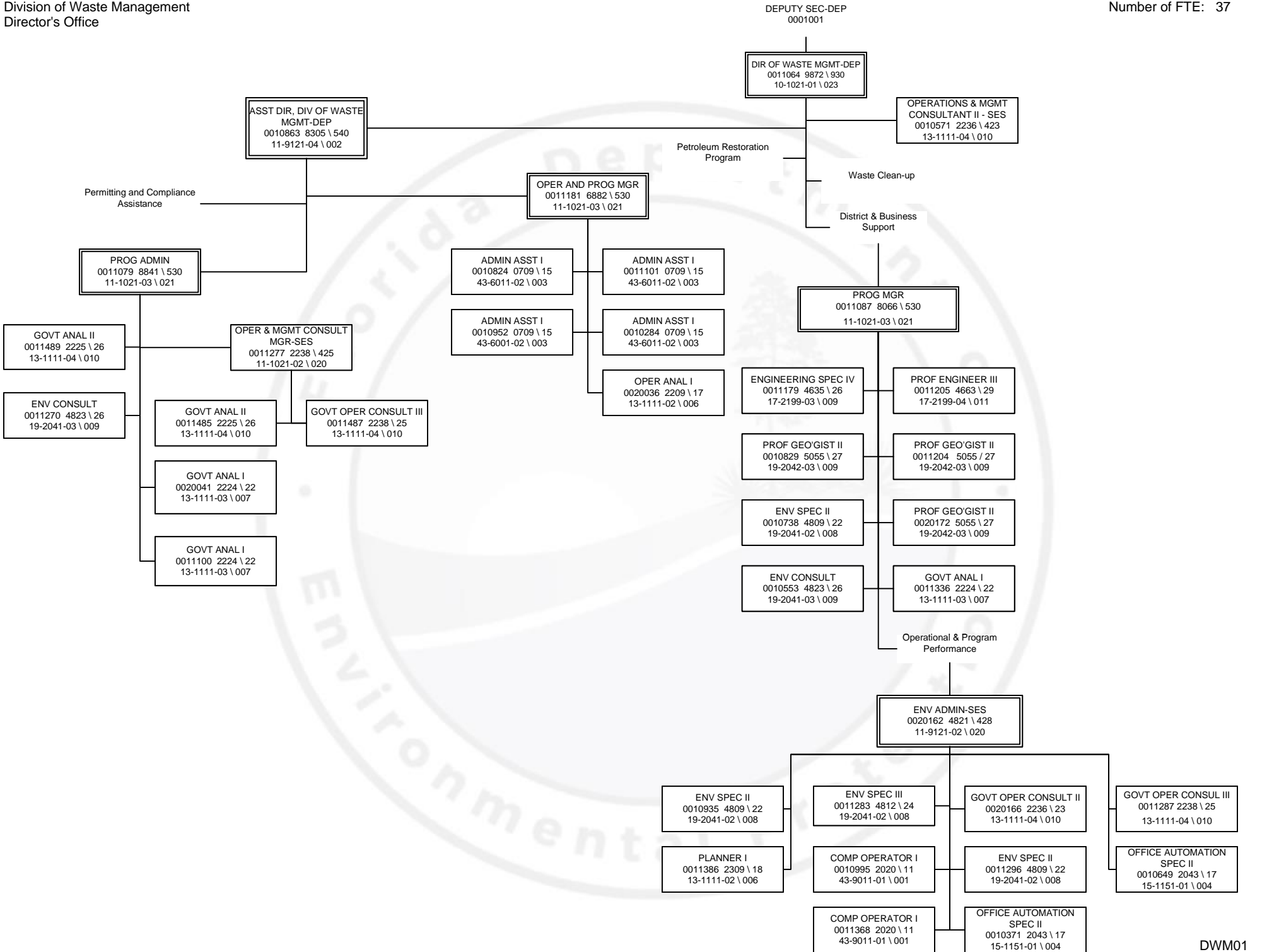
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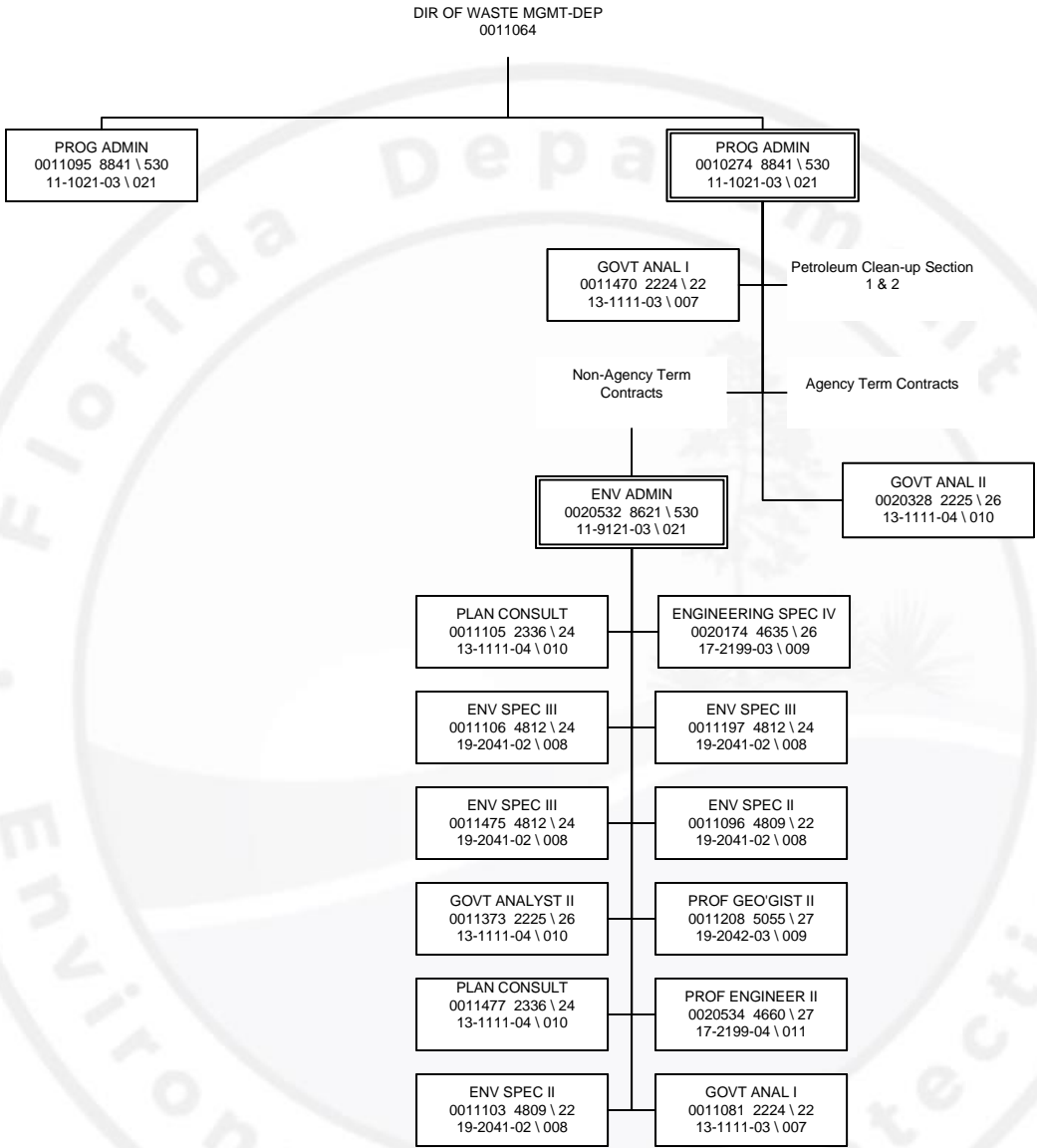


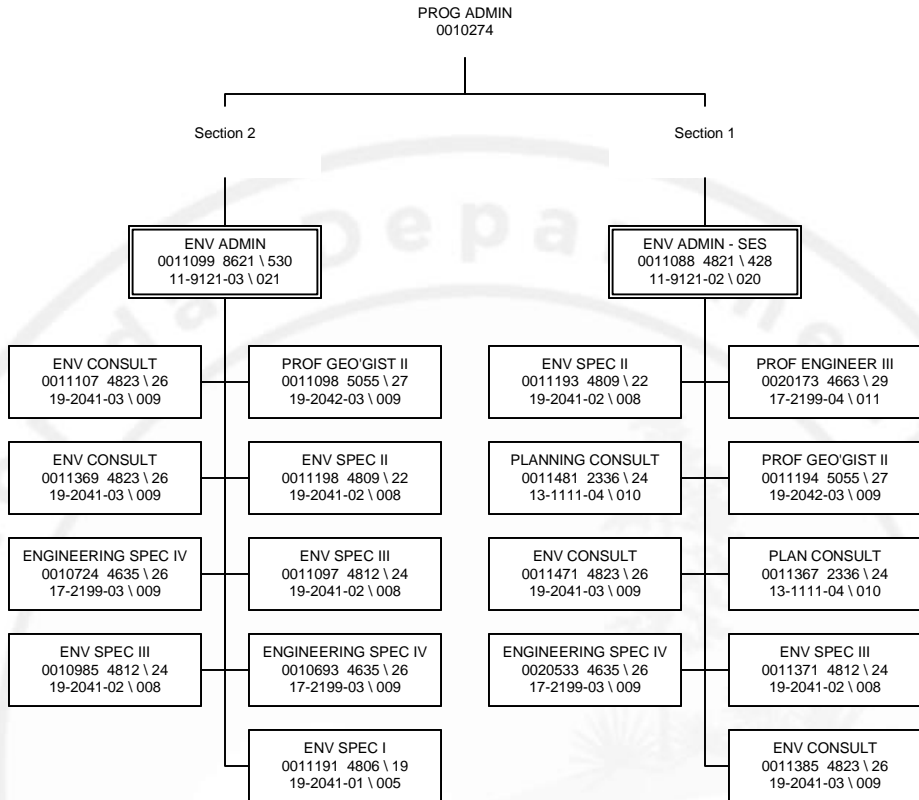




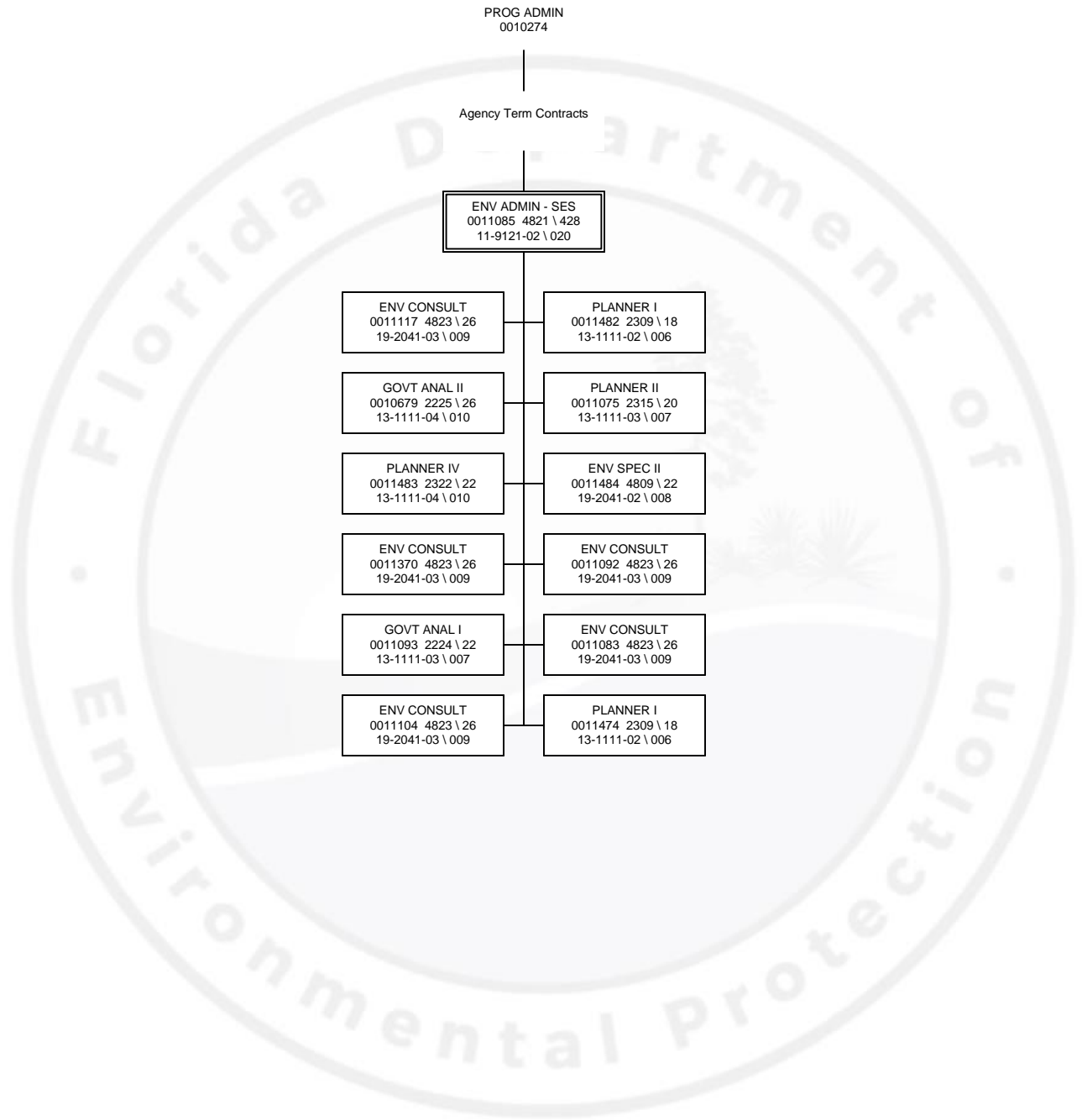


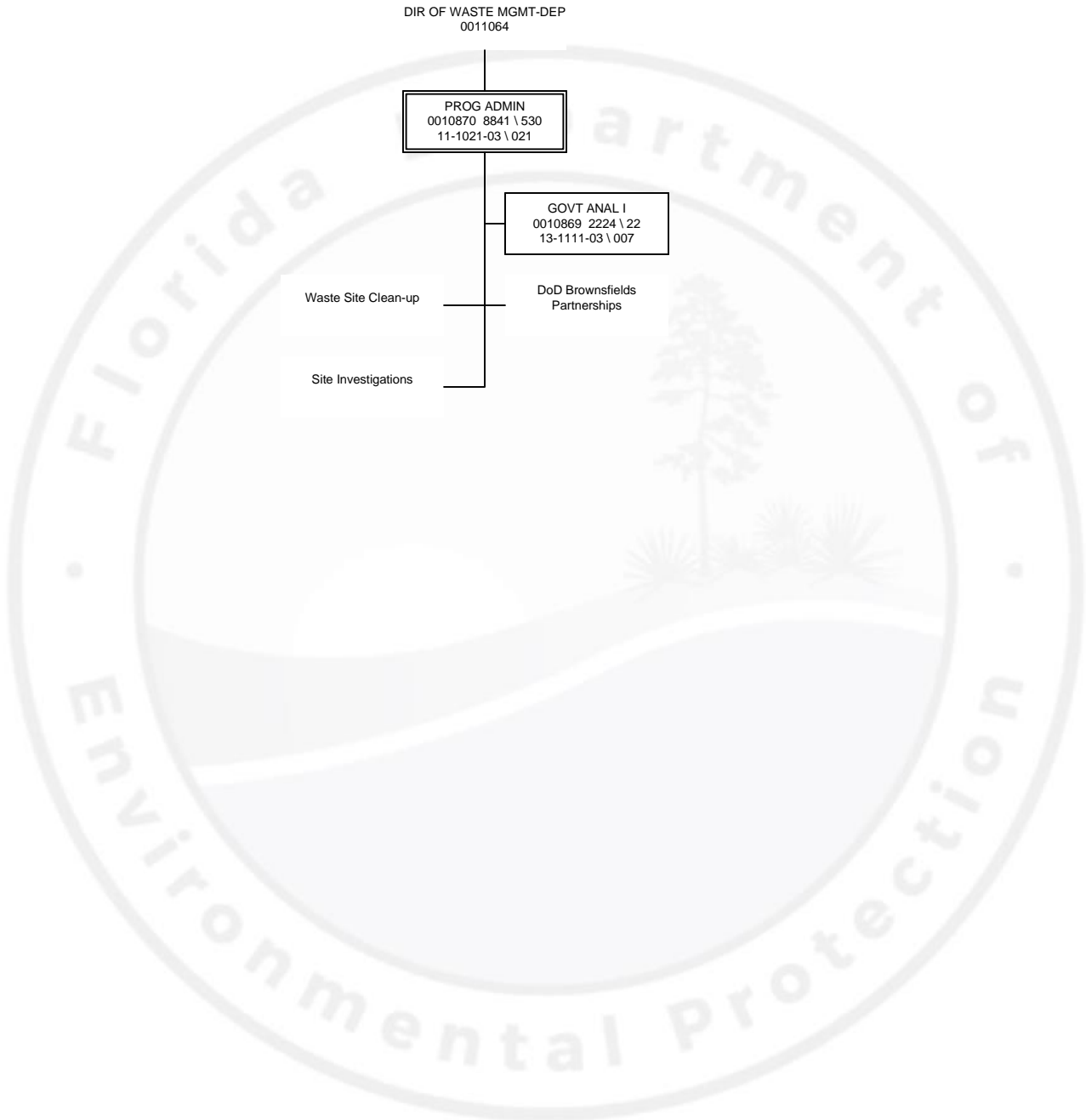


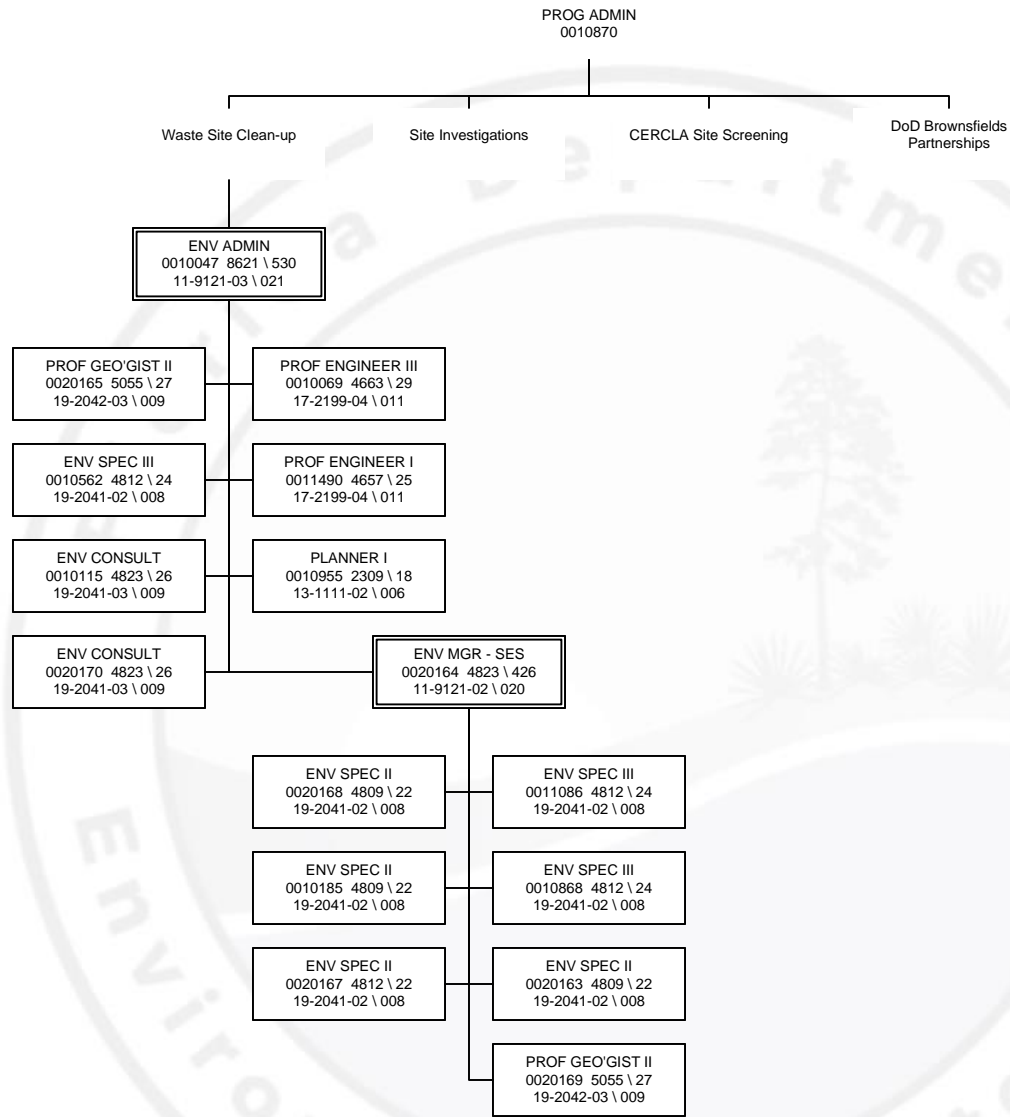


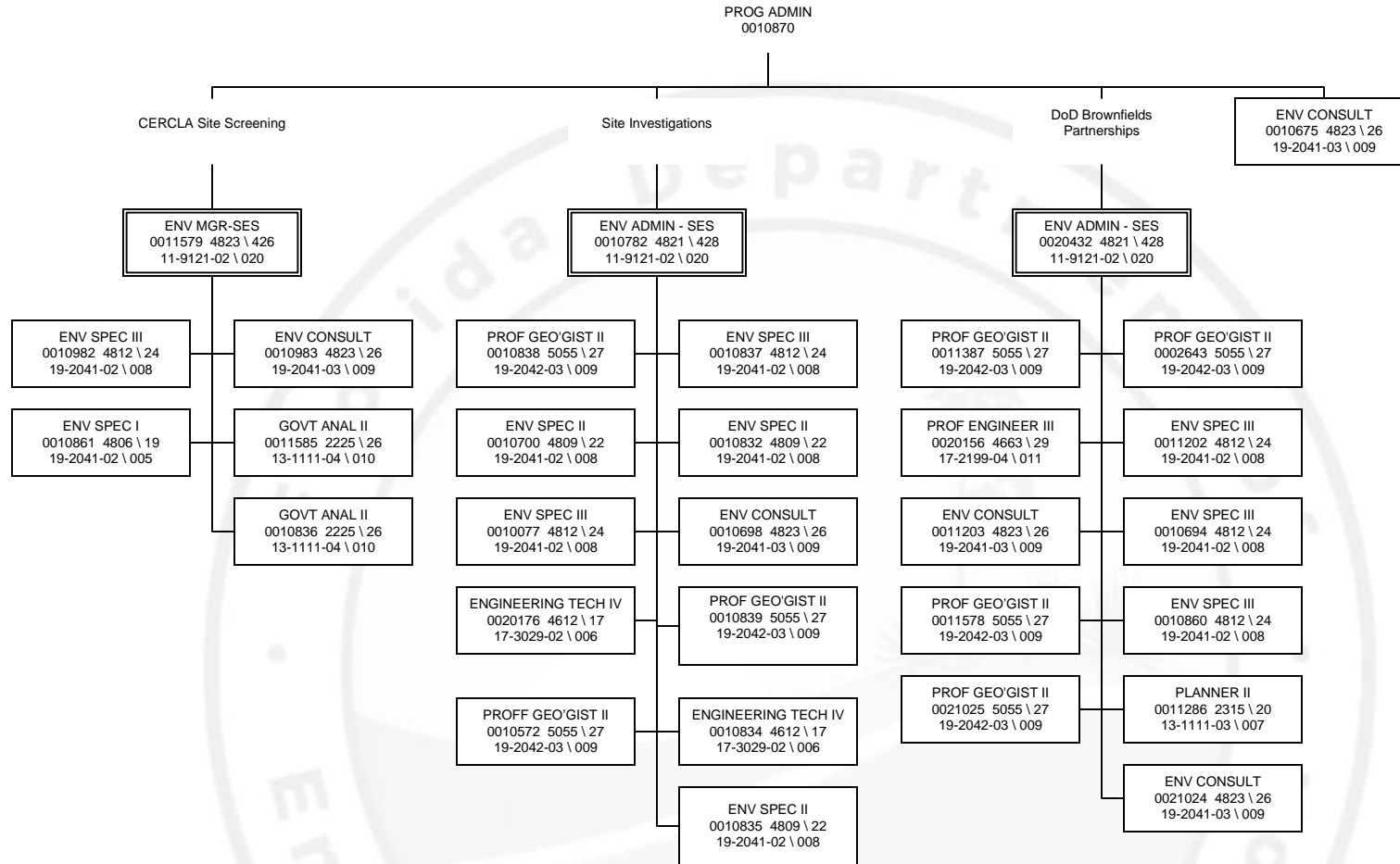


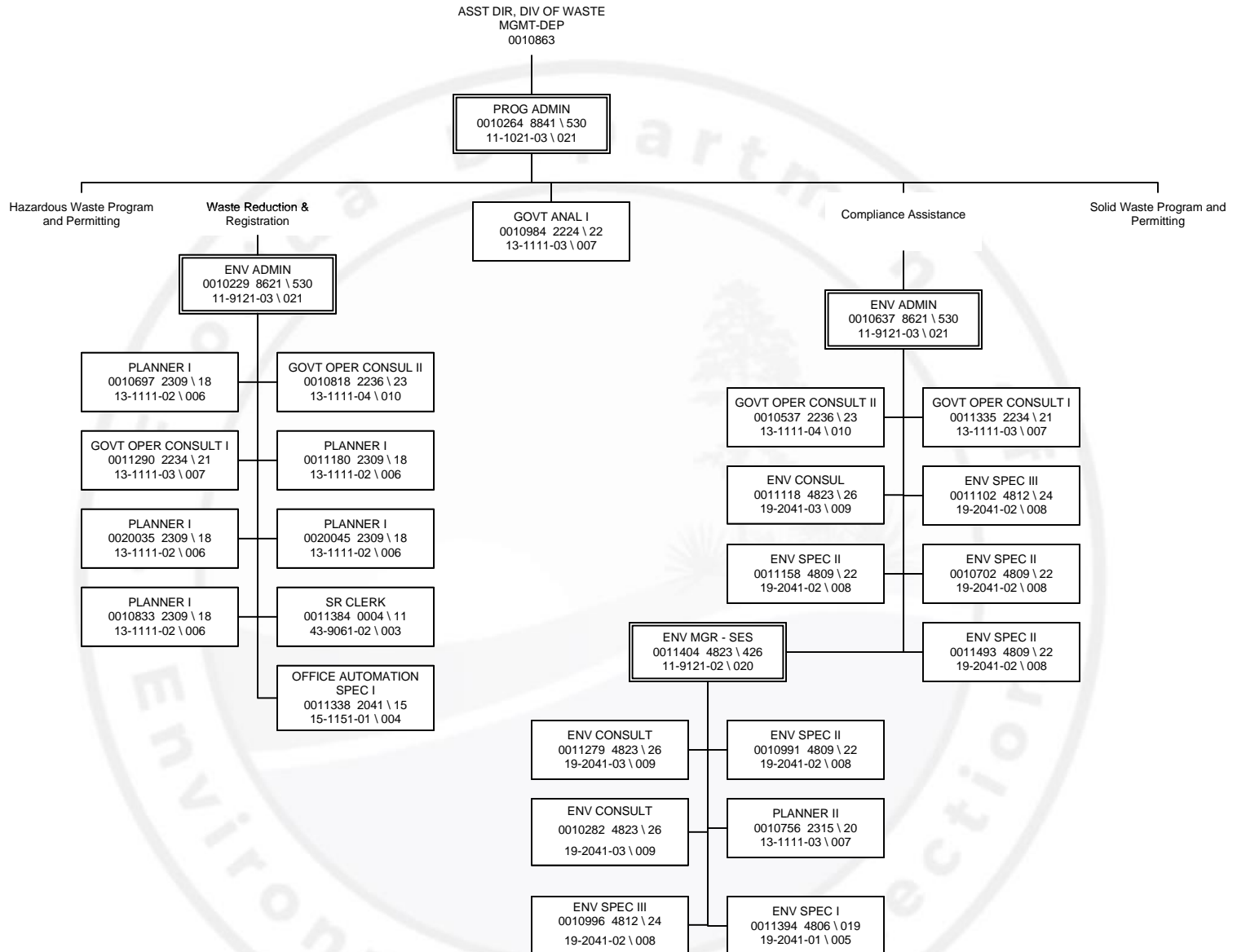


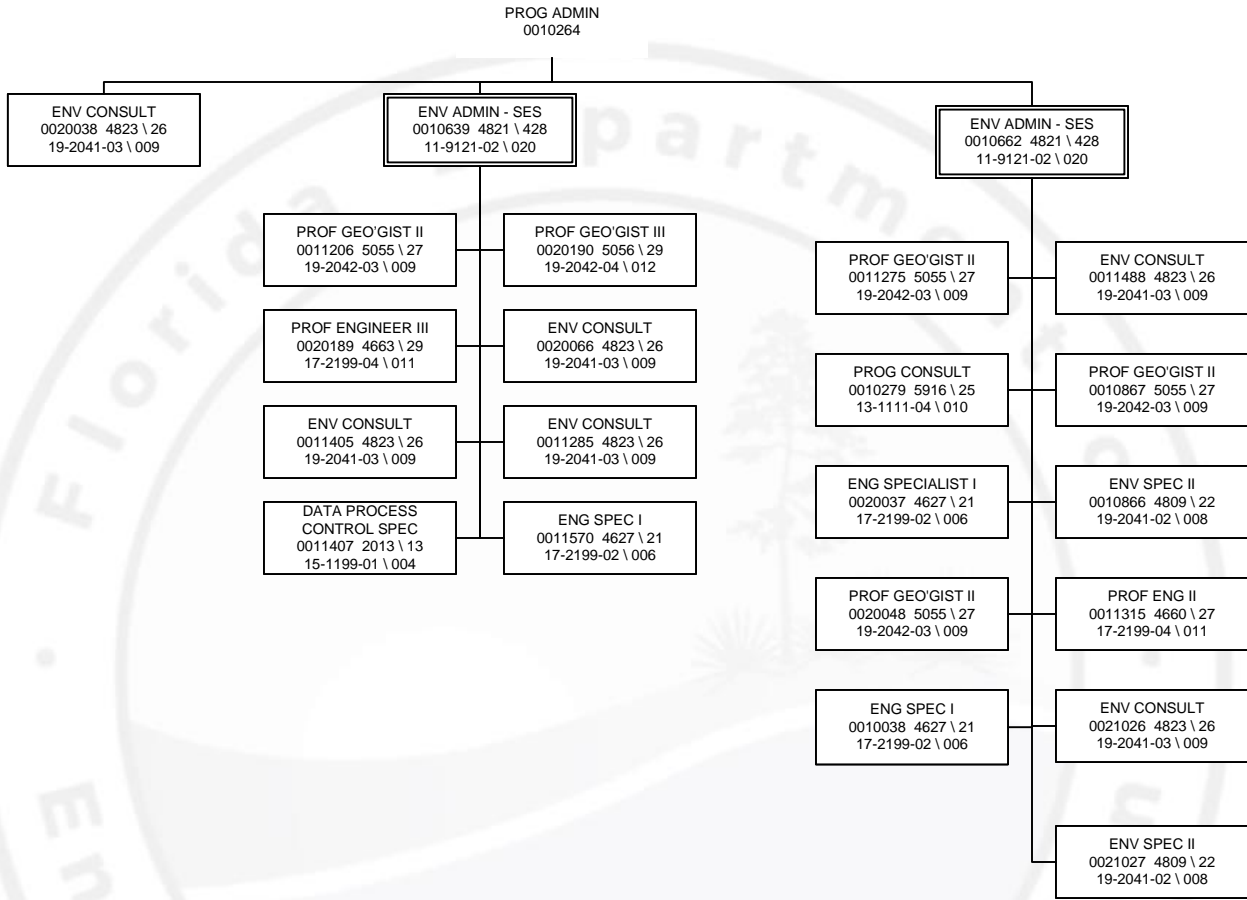


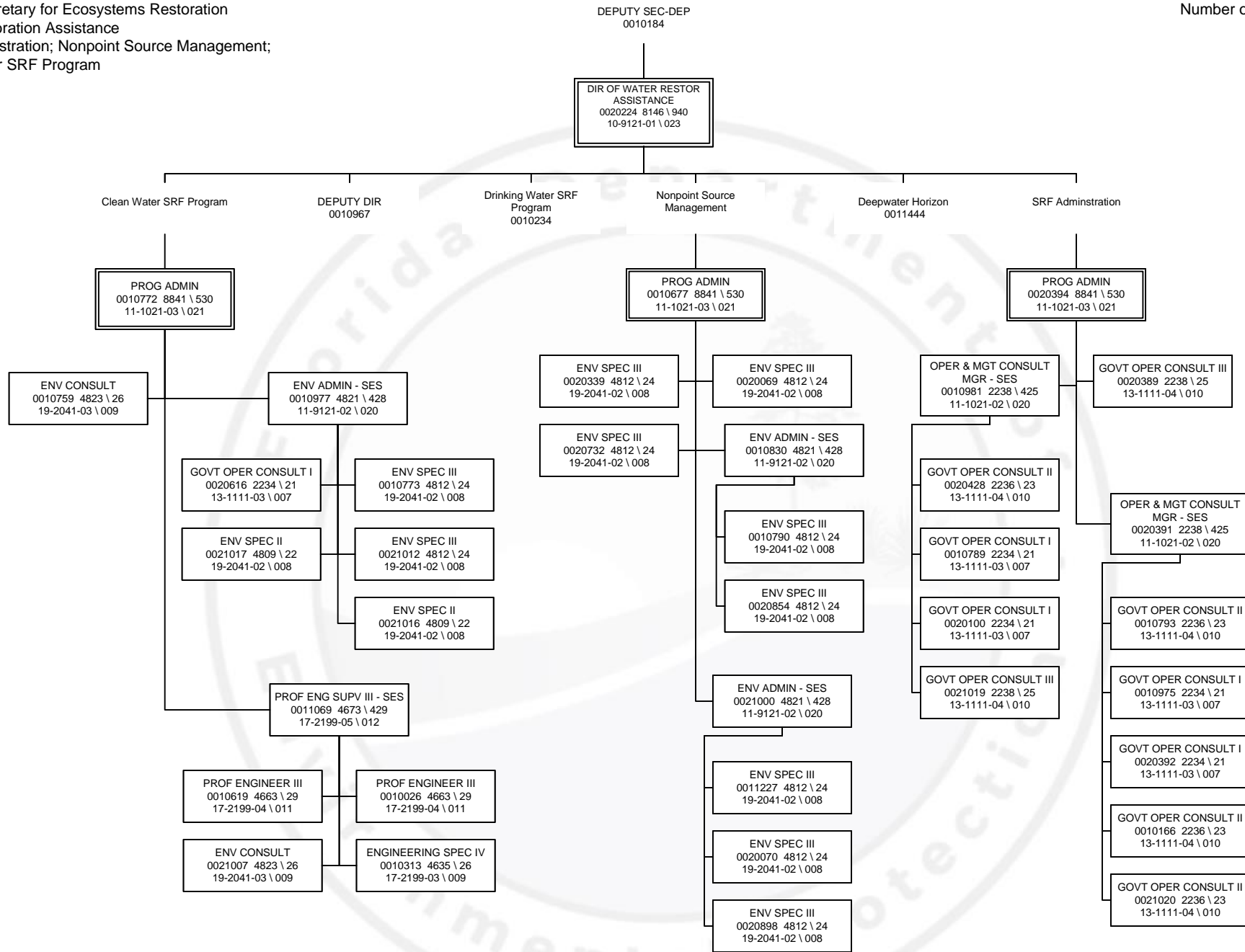




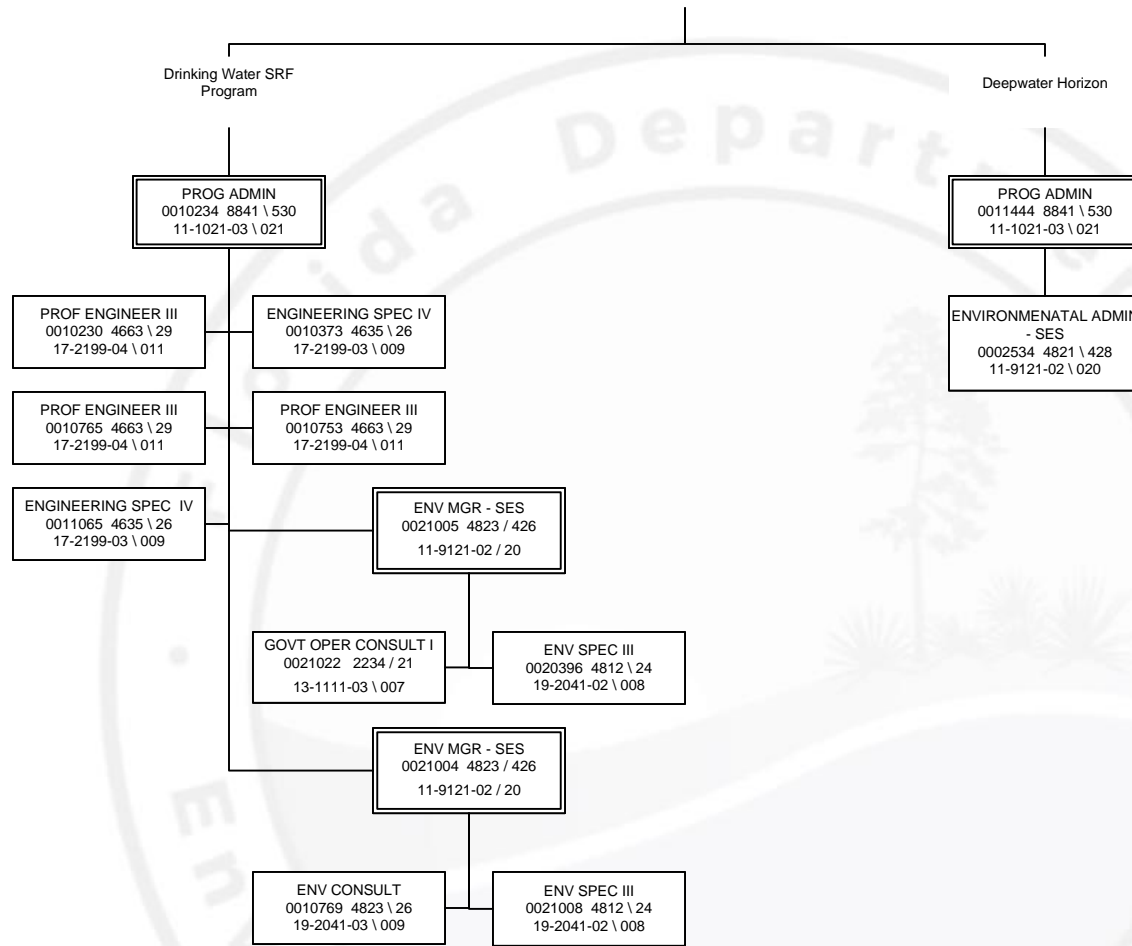






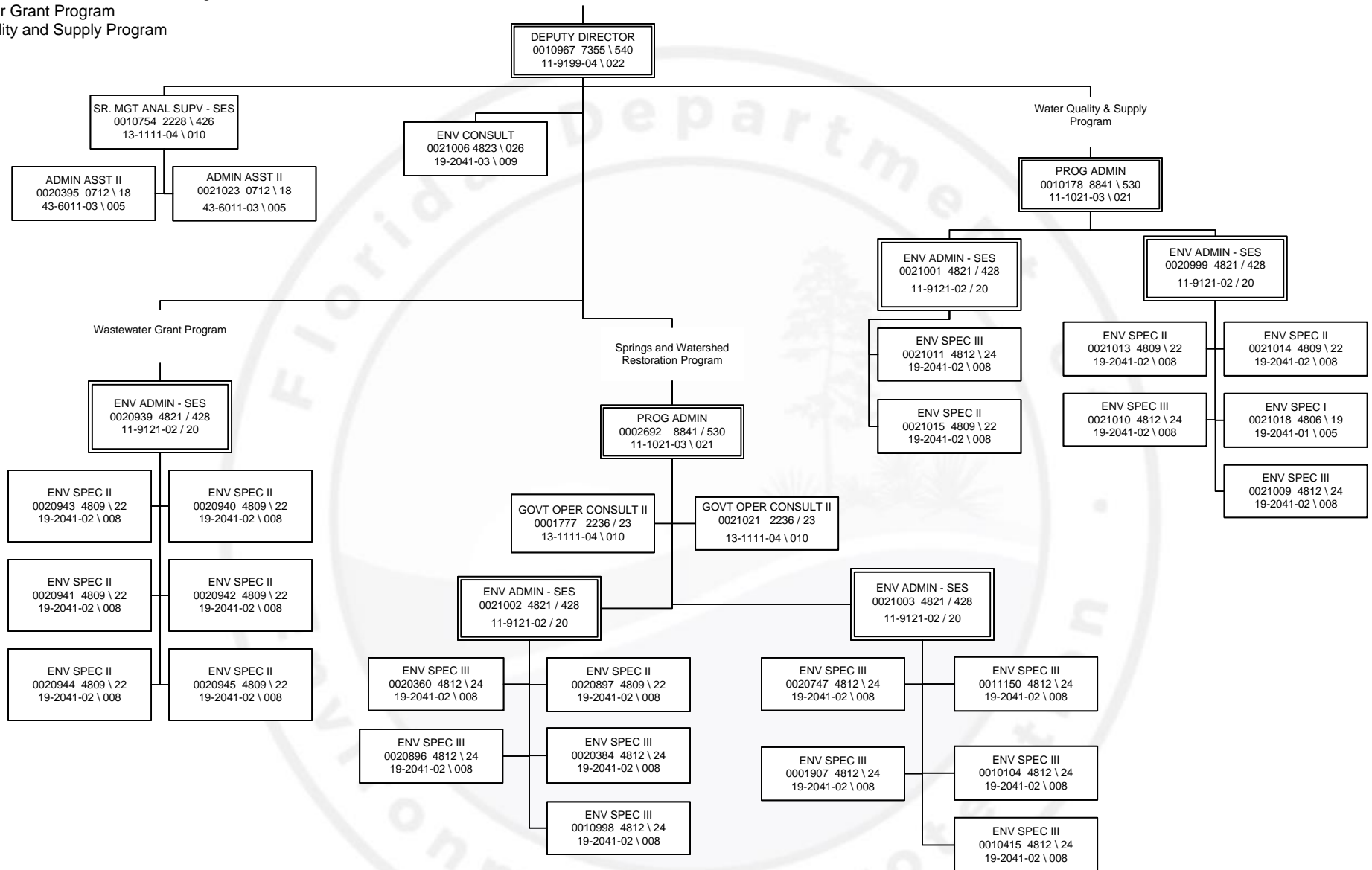


DIR OF WATER RESTOR  
 ASSISTANCE  
 0020224





DIR OF WATER RESTOR  
 ASSISTANCE  
 0020224



DEPUTY SEC-DEP  
 0001001

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 DEP  
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DEPUTY DIR OF WATER  
 RES MGMT - DEP  
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OPER MGR C- SES  
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Shared Services  
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Compliance &  
 Enforcement  
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Submerged Lands & Env  
 Resource  
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Wastewater Management  
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Oil and Gas/Siting  
 Coordination  
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Mining and Mitigation  
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Stormwater and Technical  
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Phosphate Mgt. Facilities  
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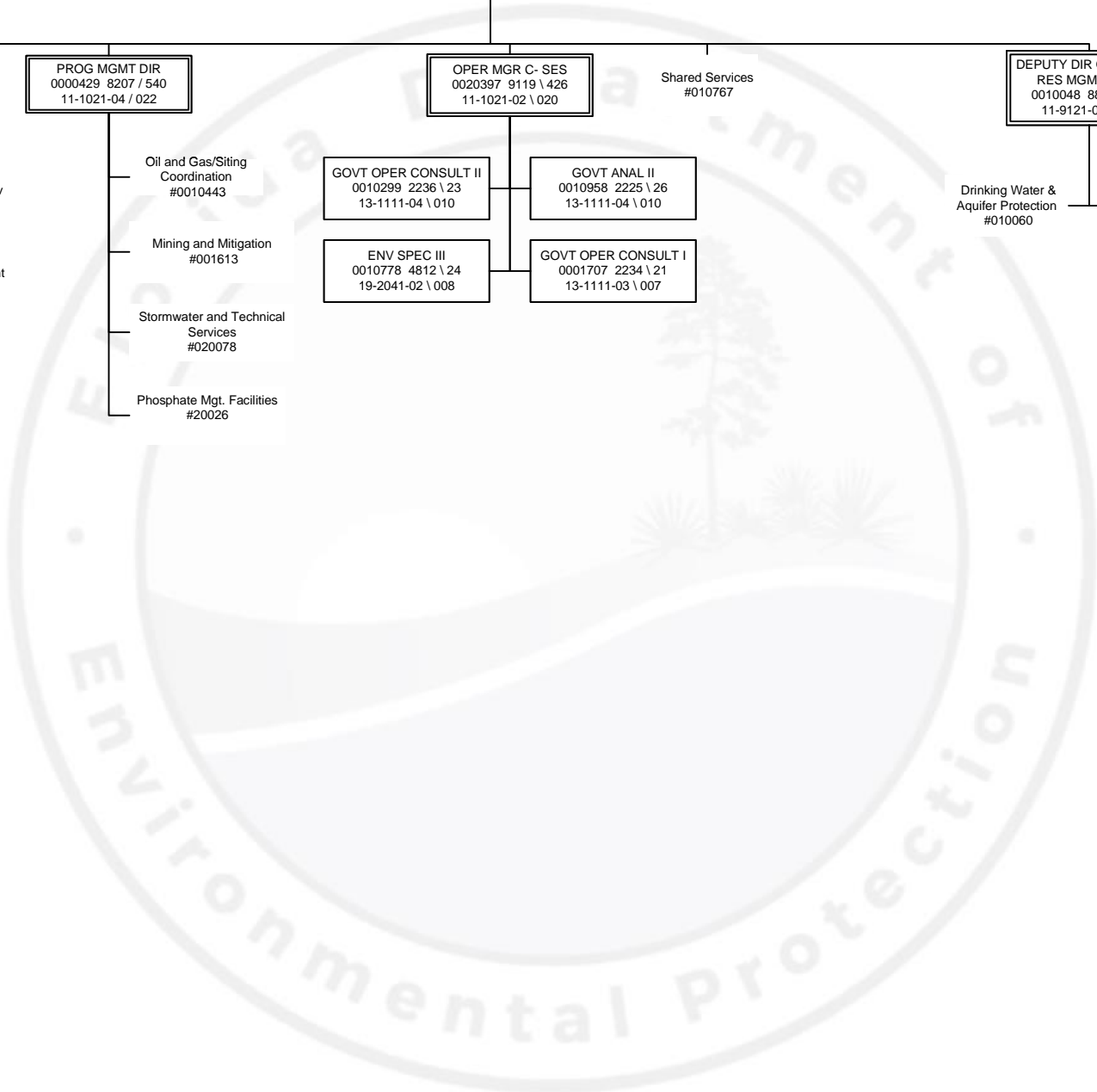
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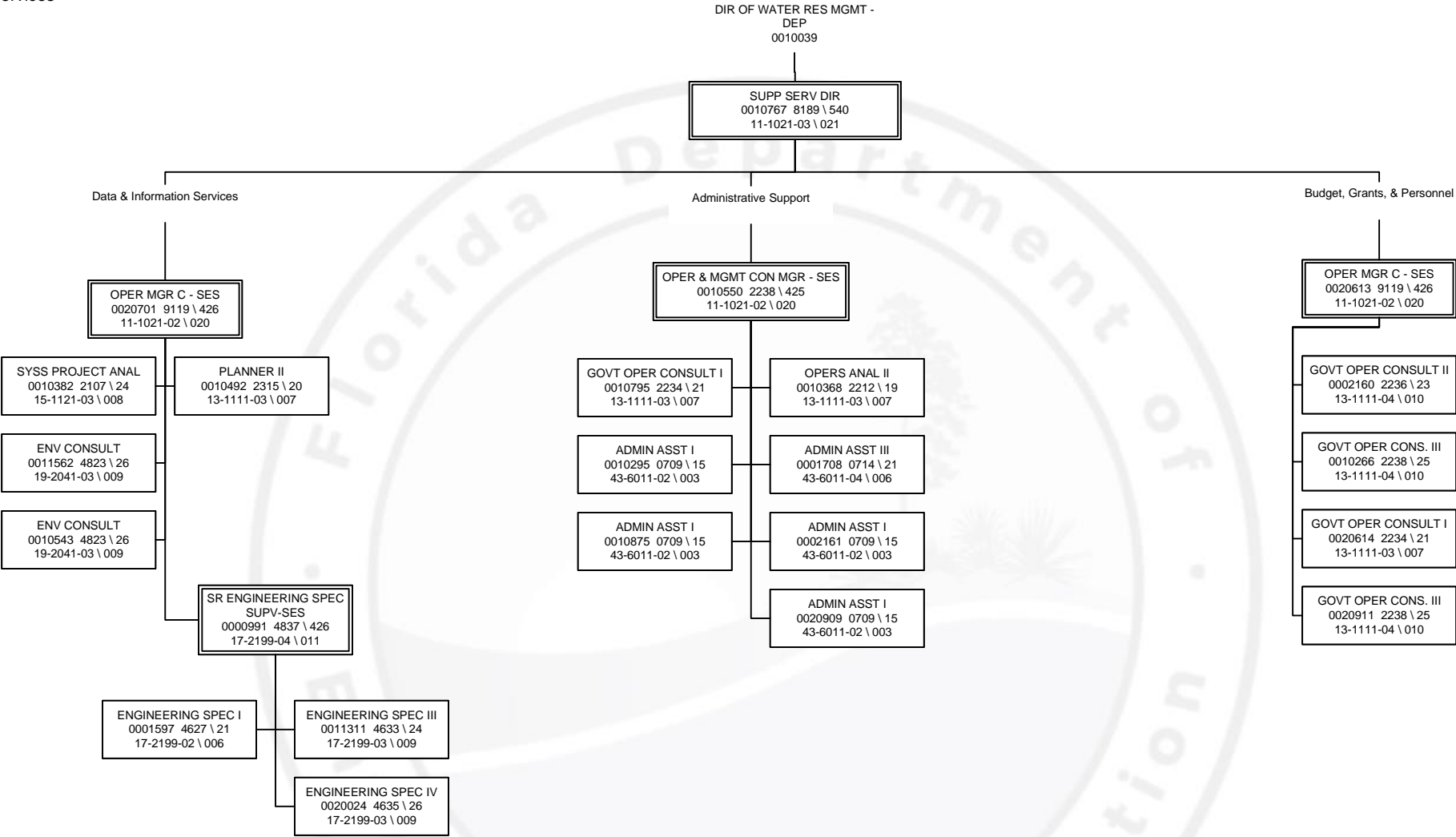
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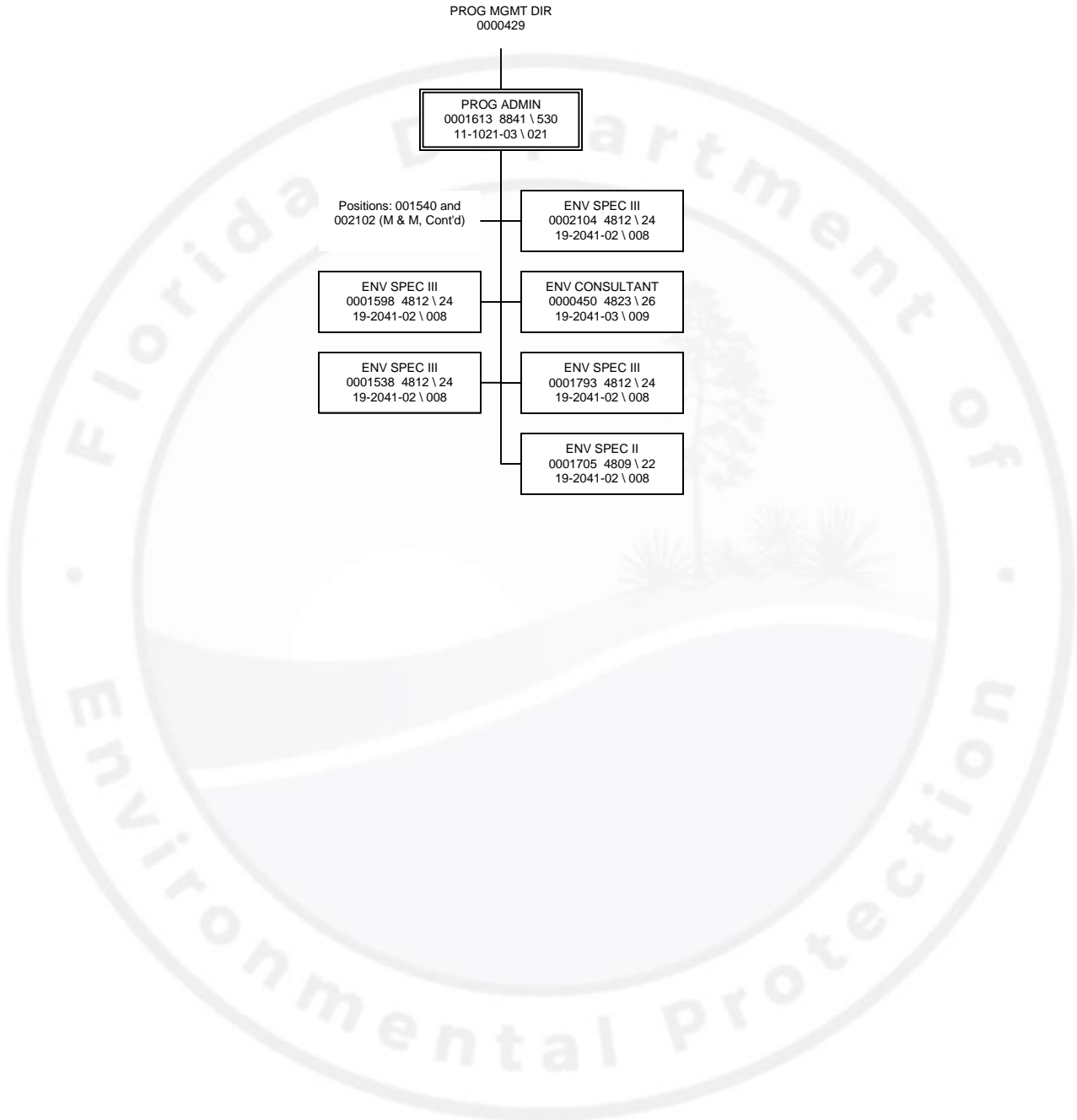
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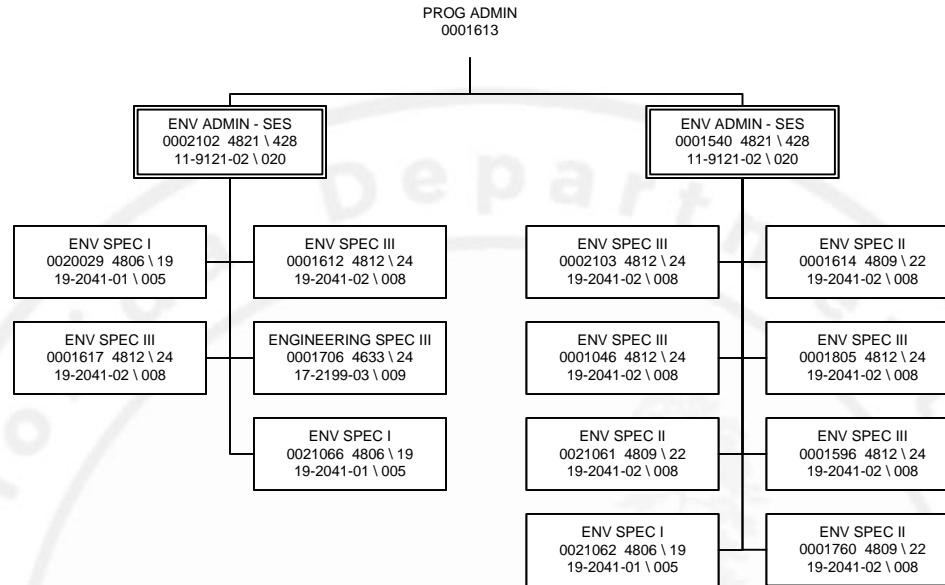
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 #010060

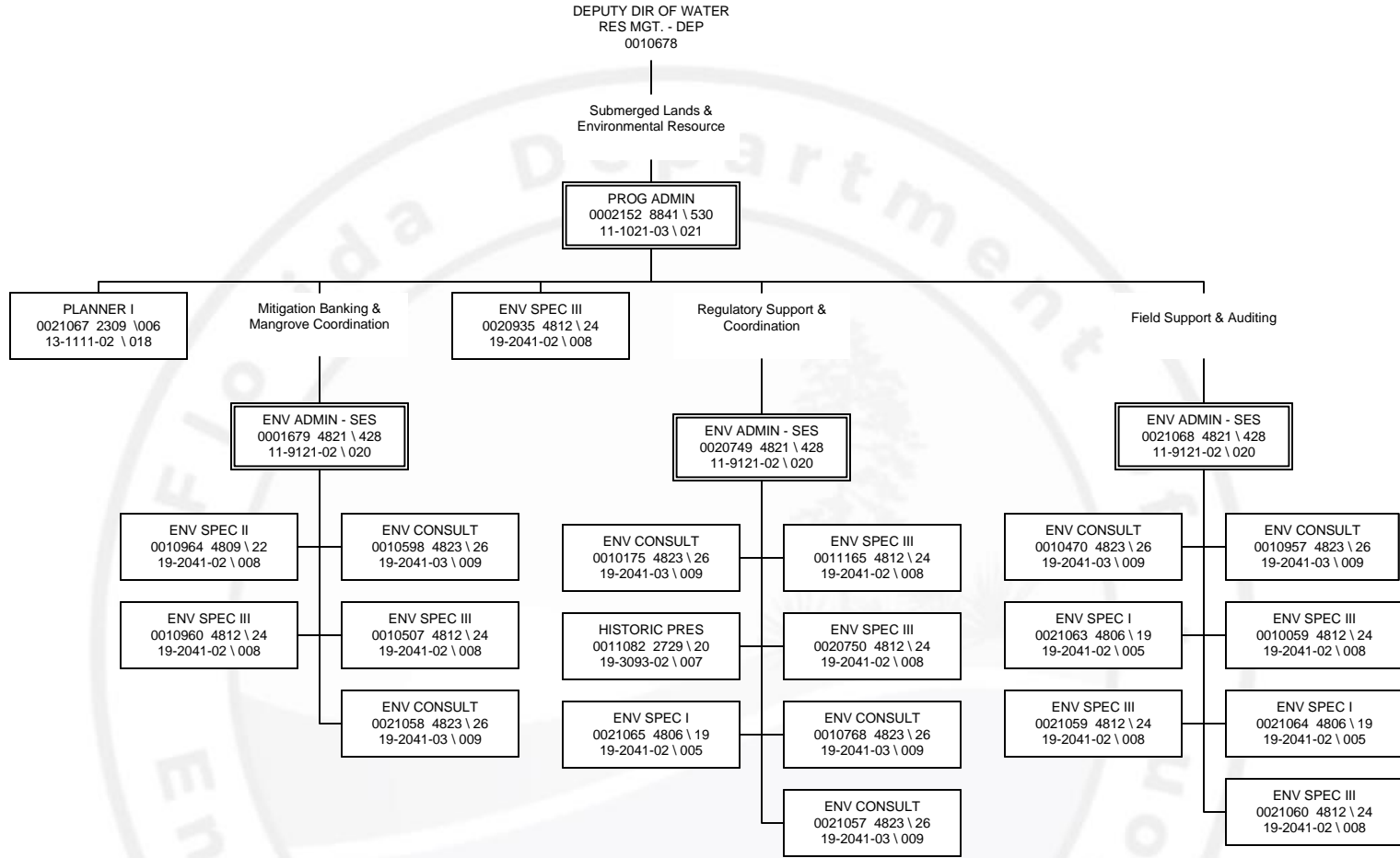
Onsite Sewage Program  
 #020910

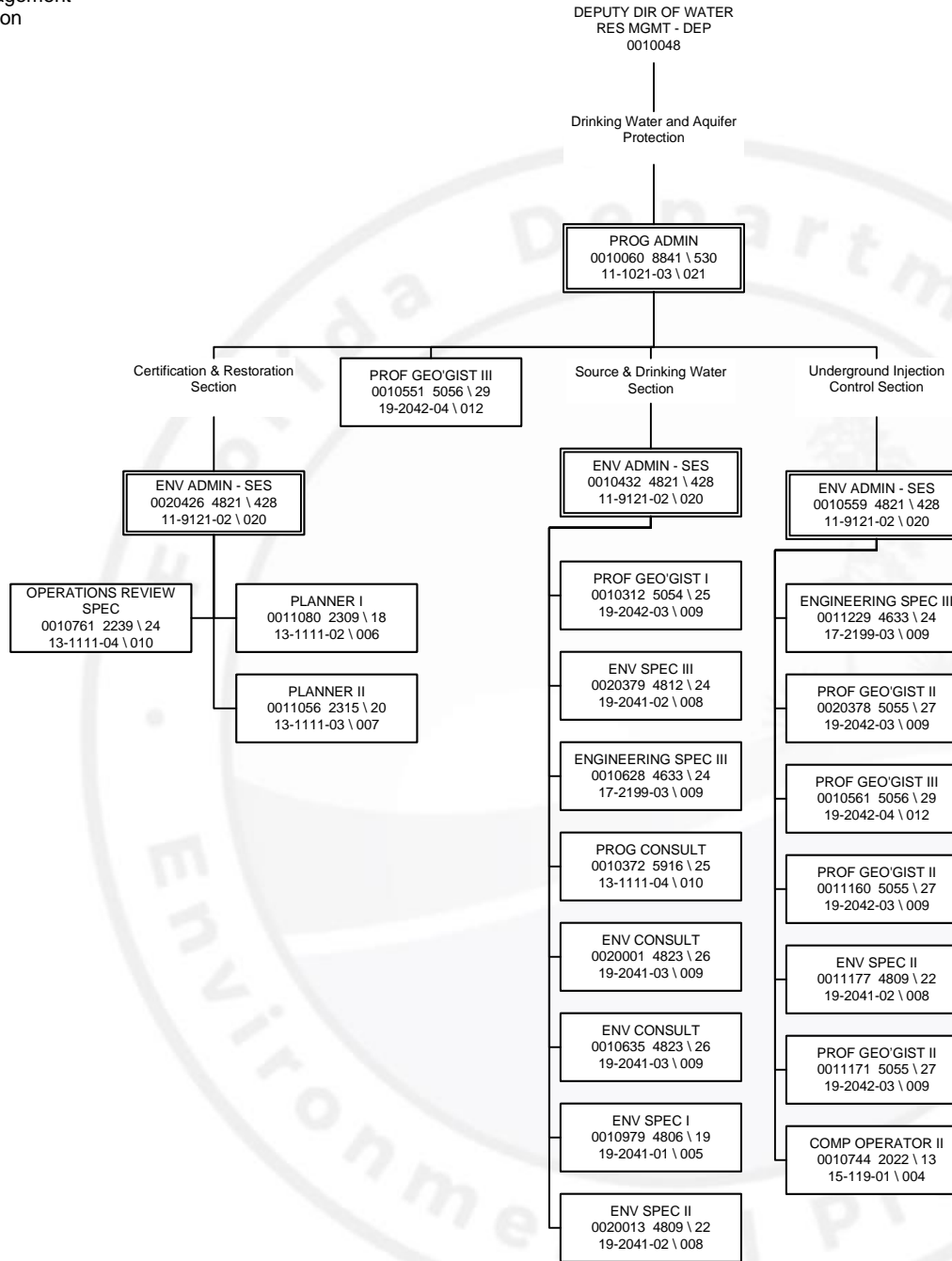


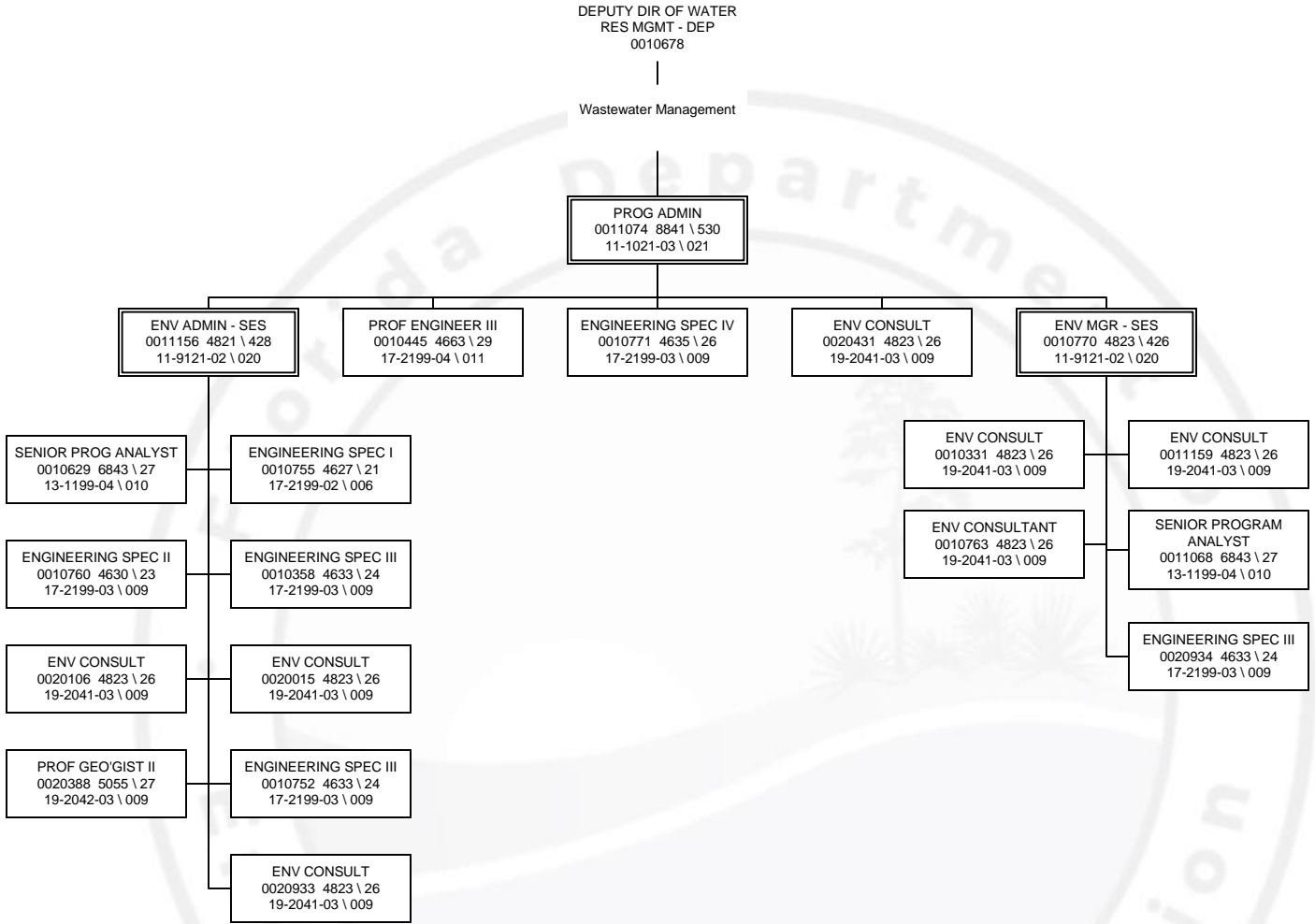






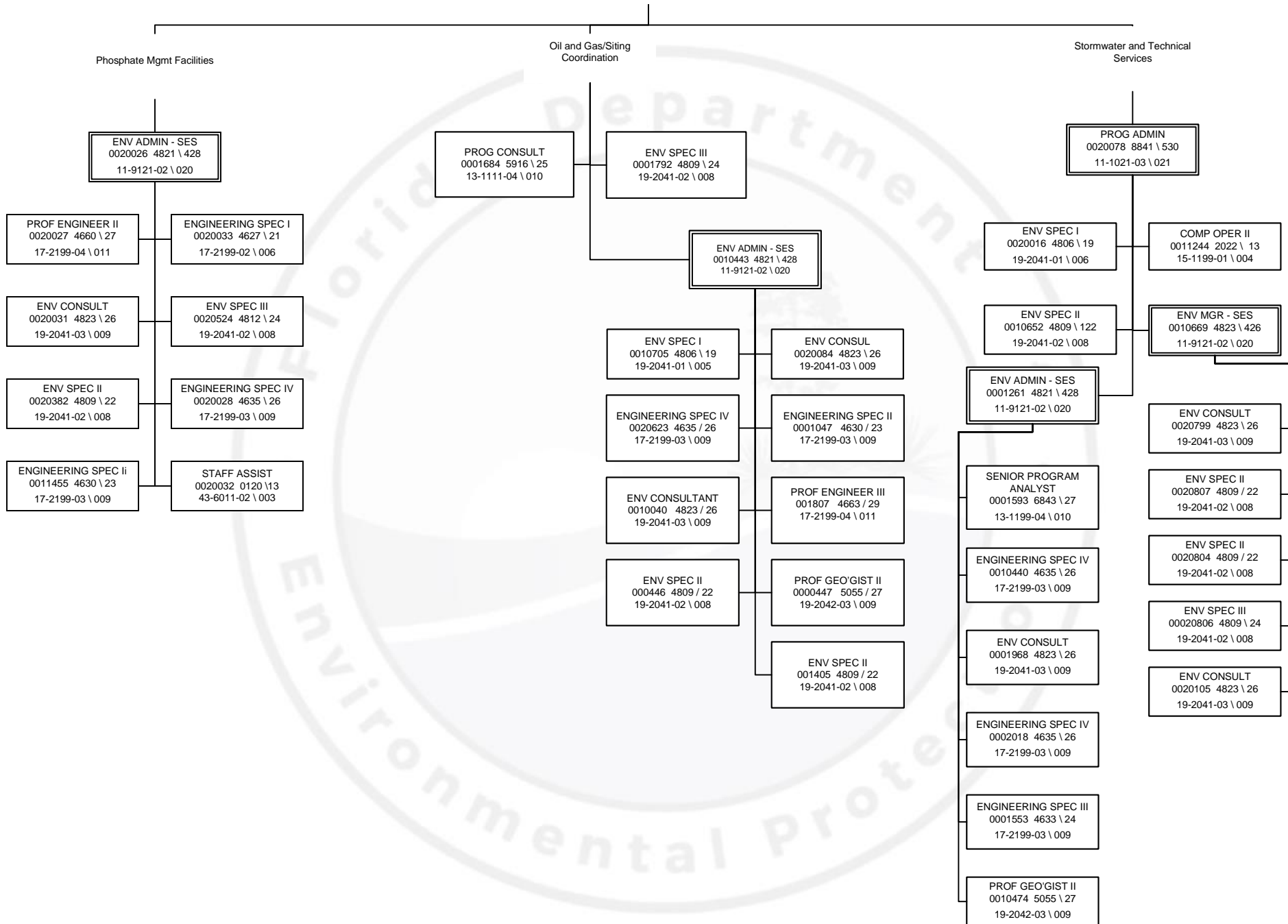


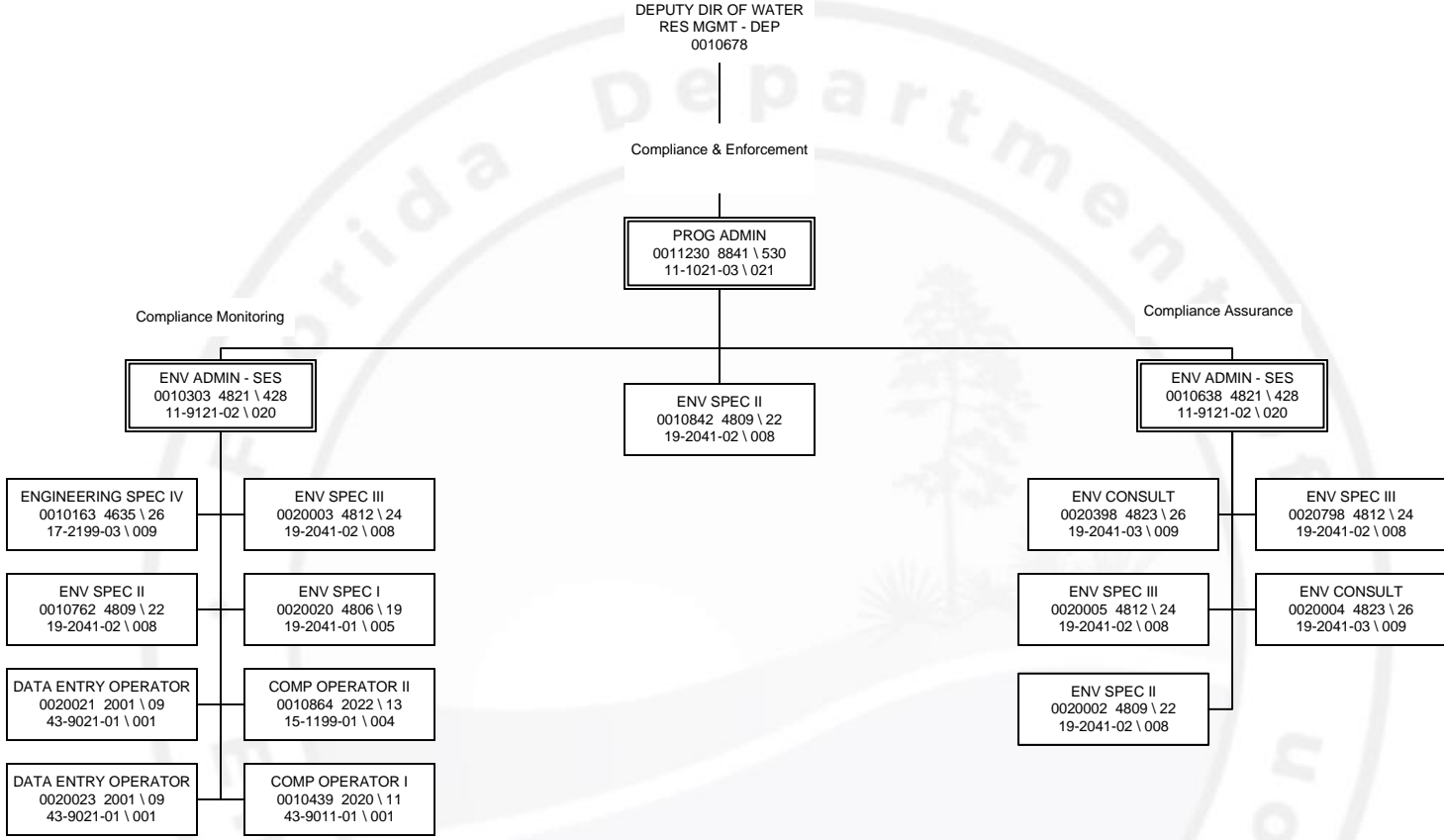


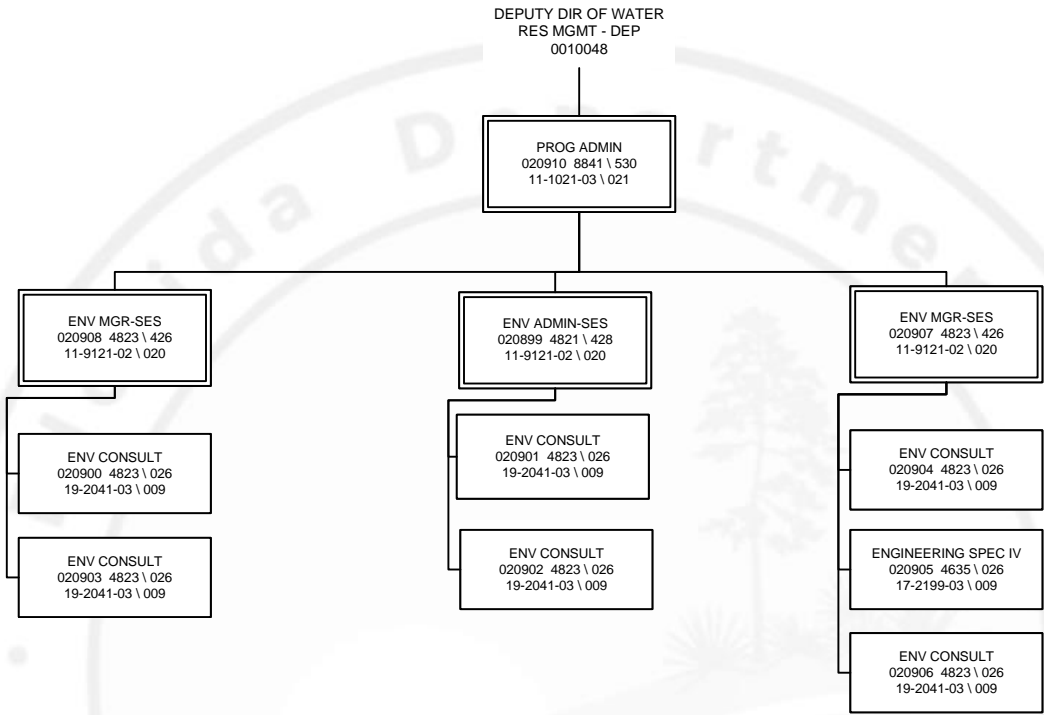




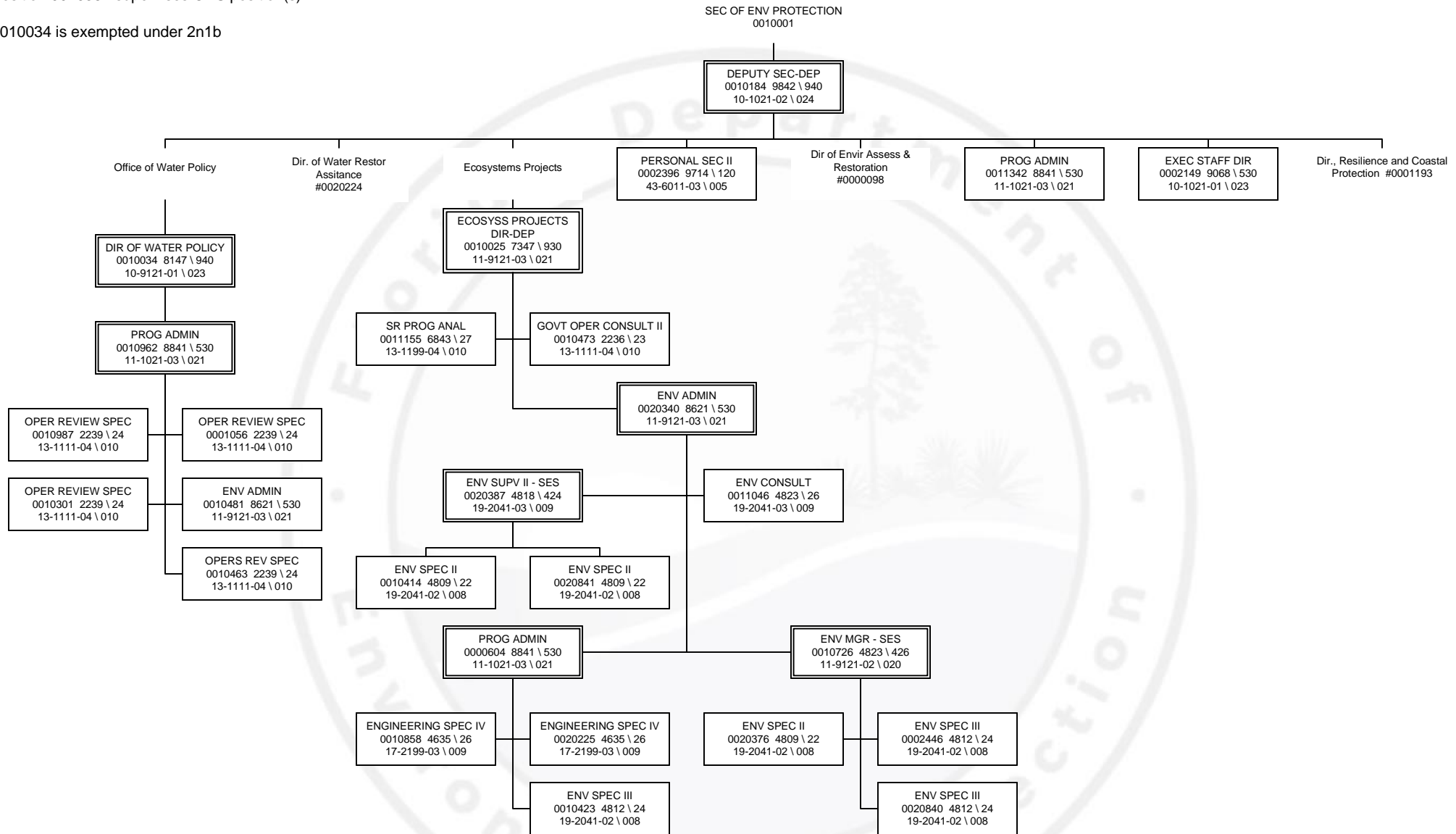
PROG MGMT DIR  
 0000429

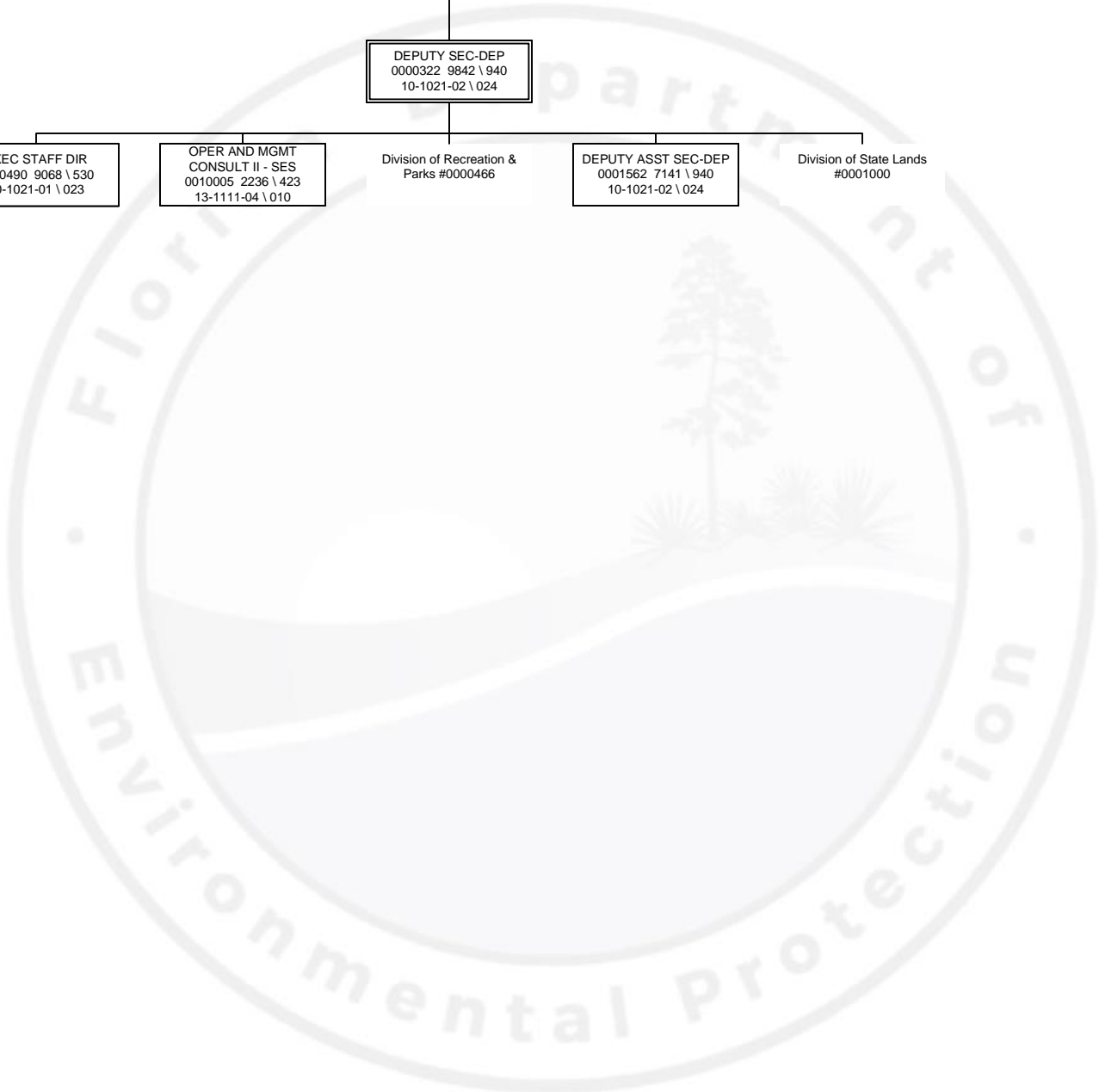
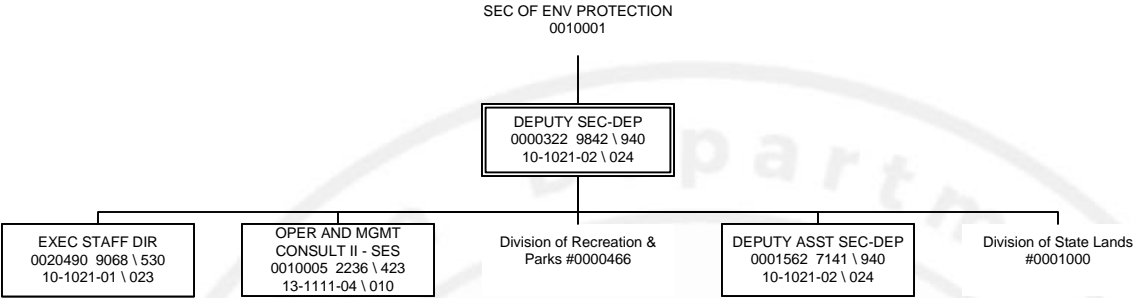


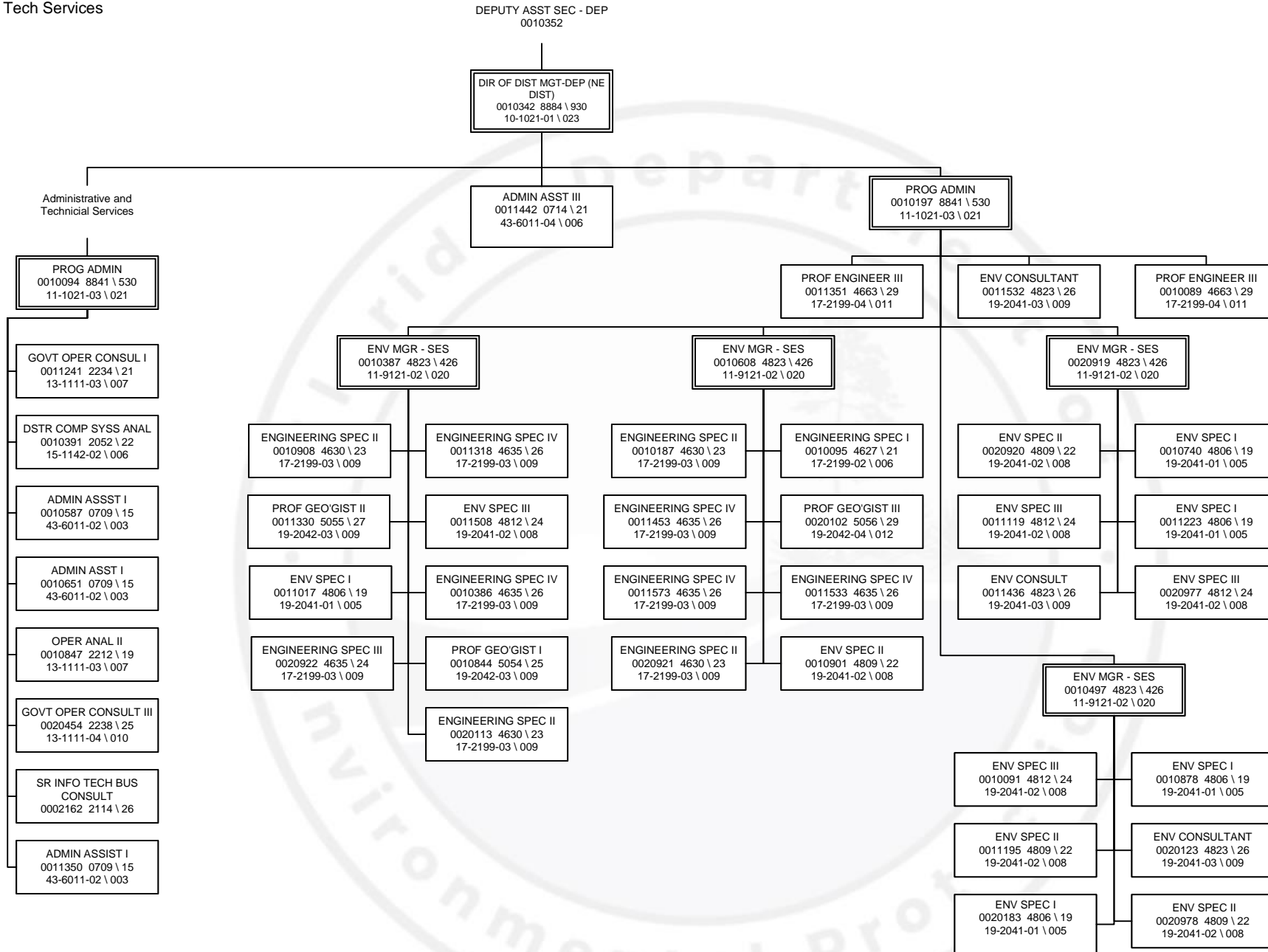


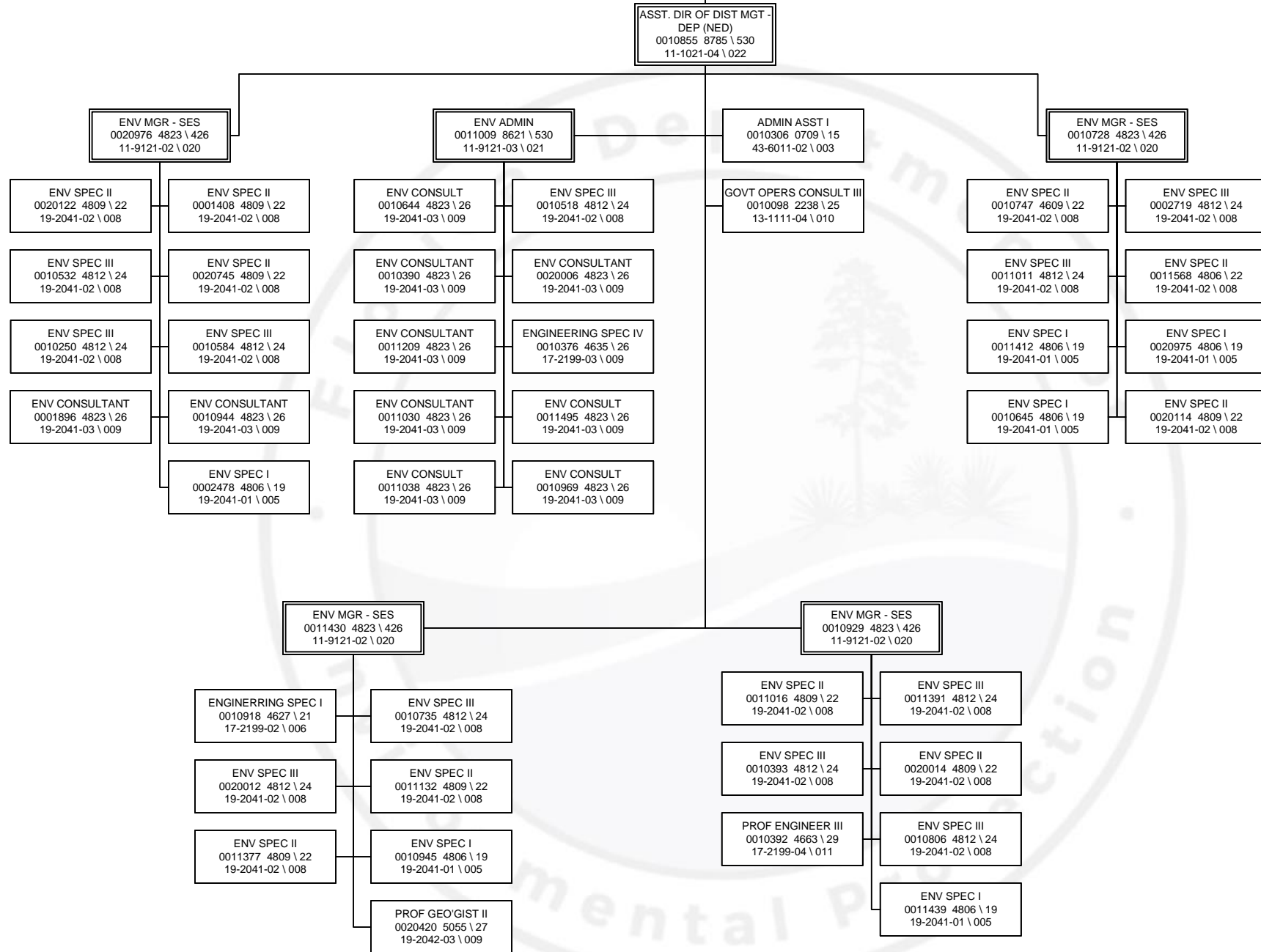


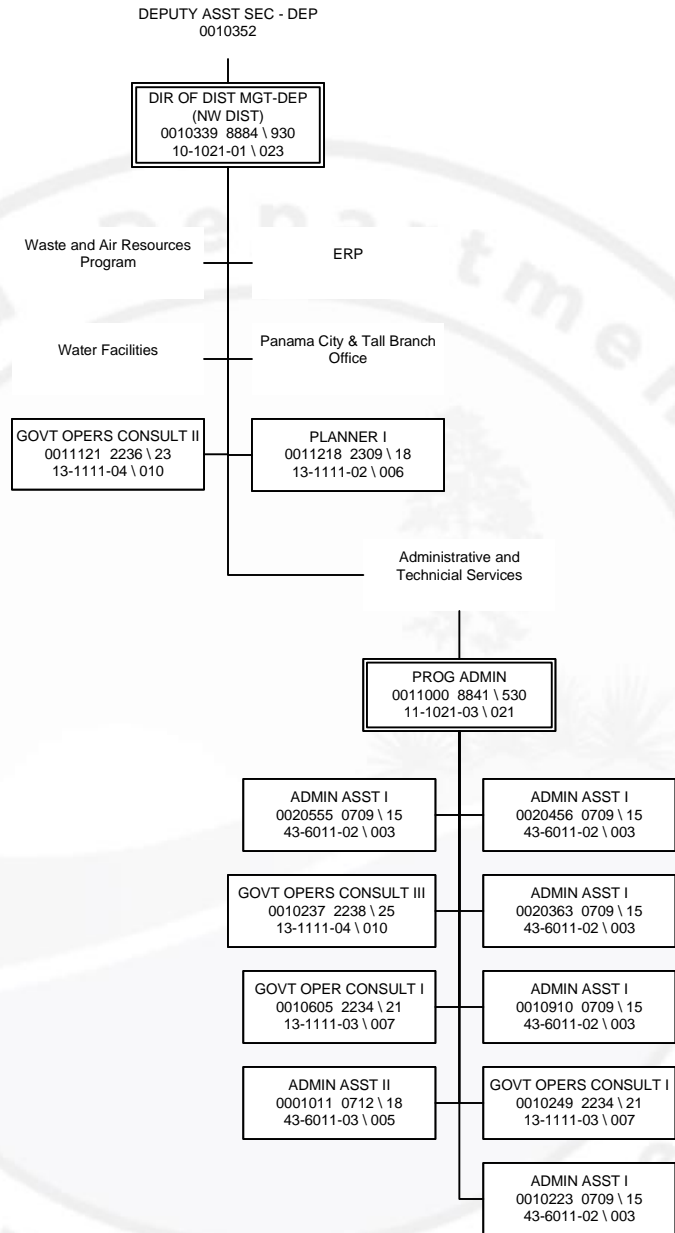
0010034 is exempted under 2n1b



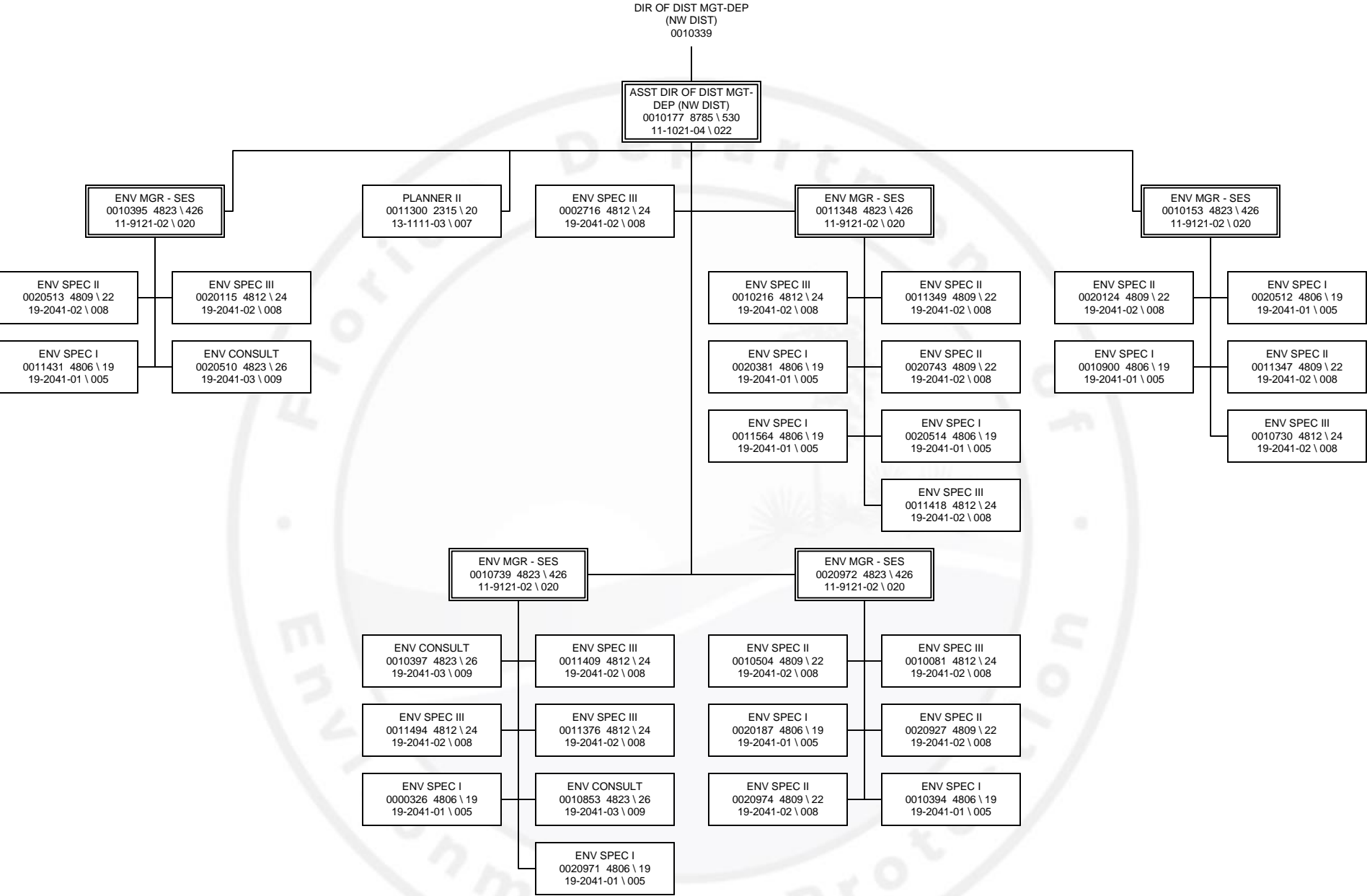


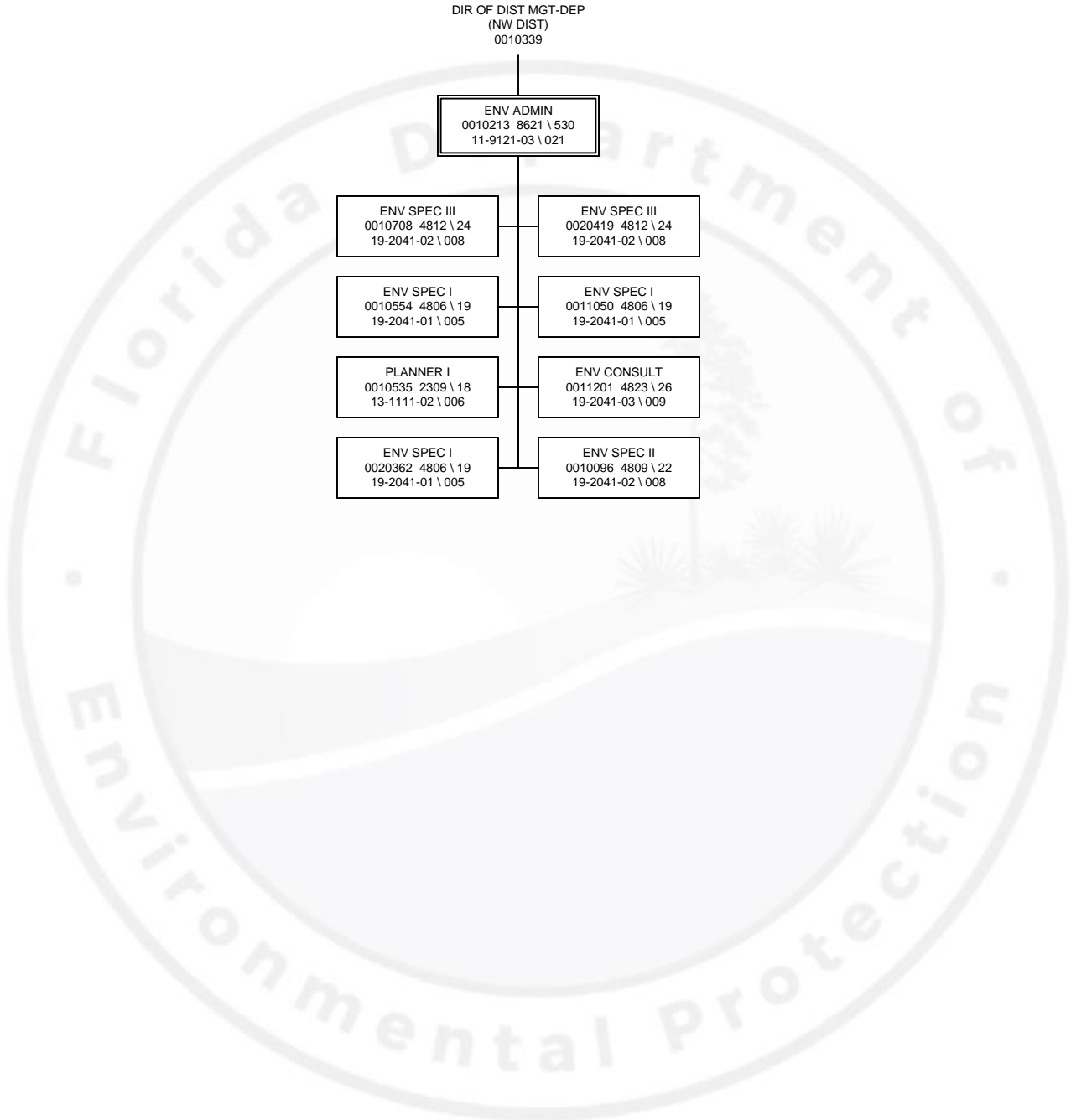


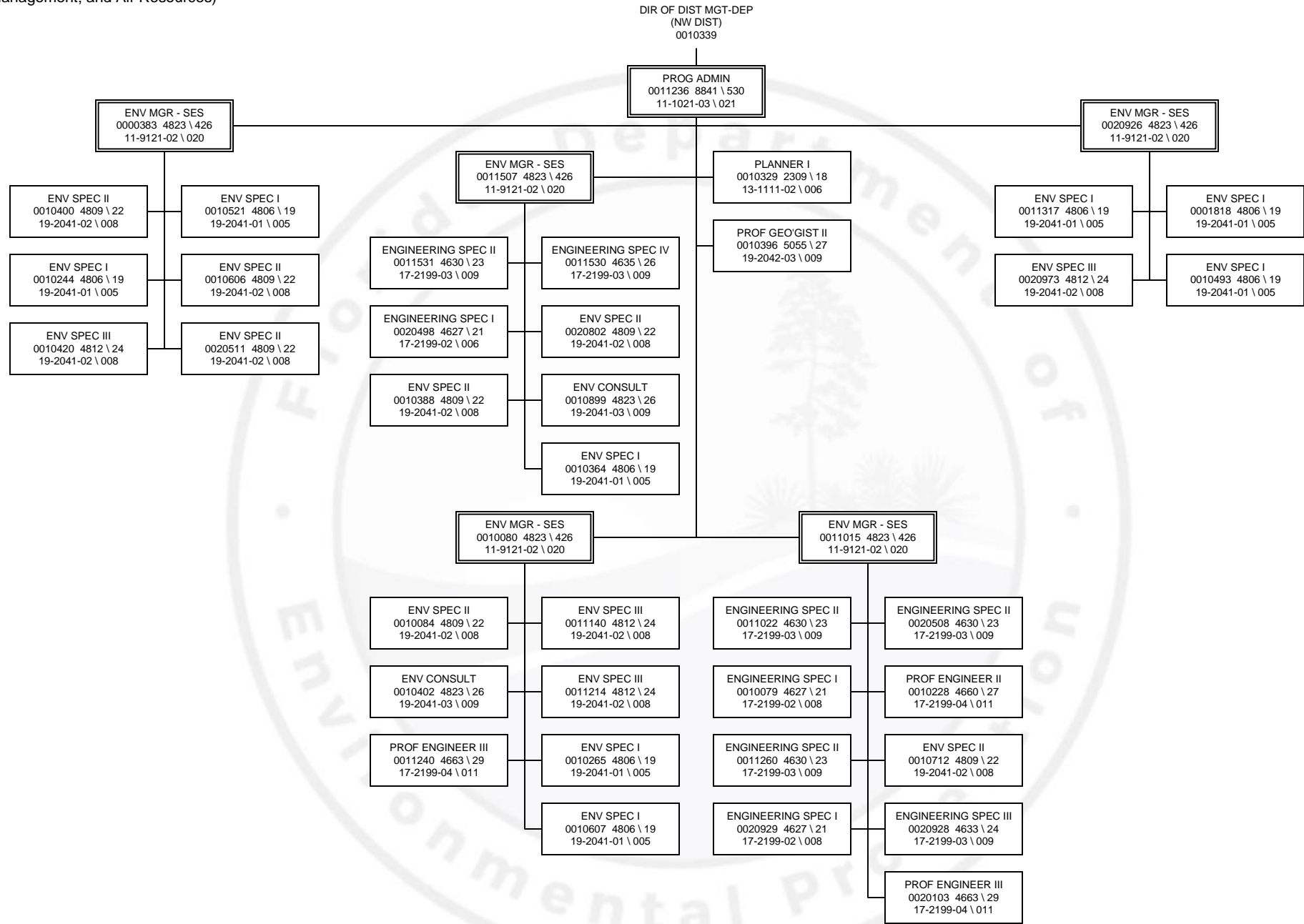


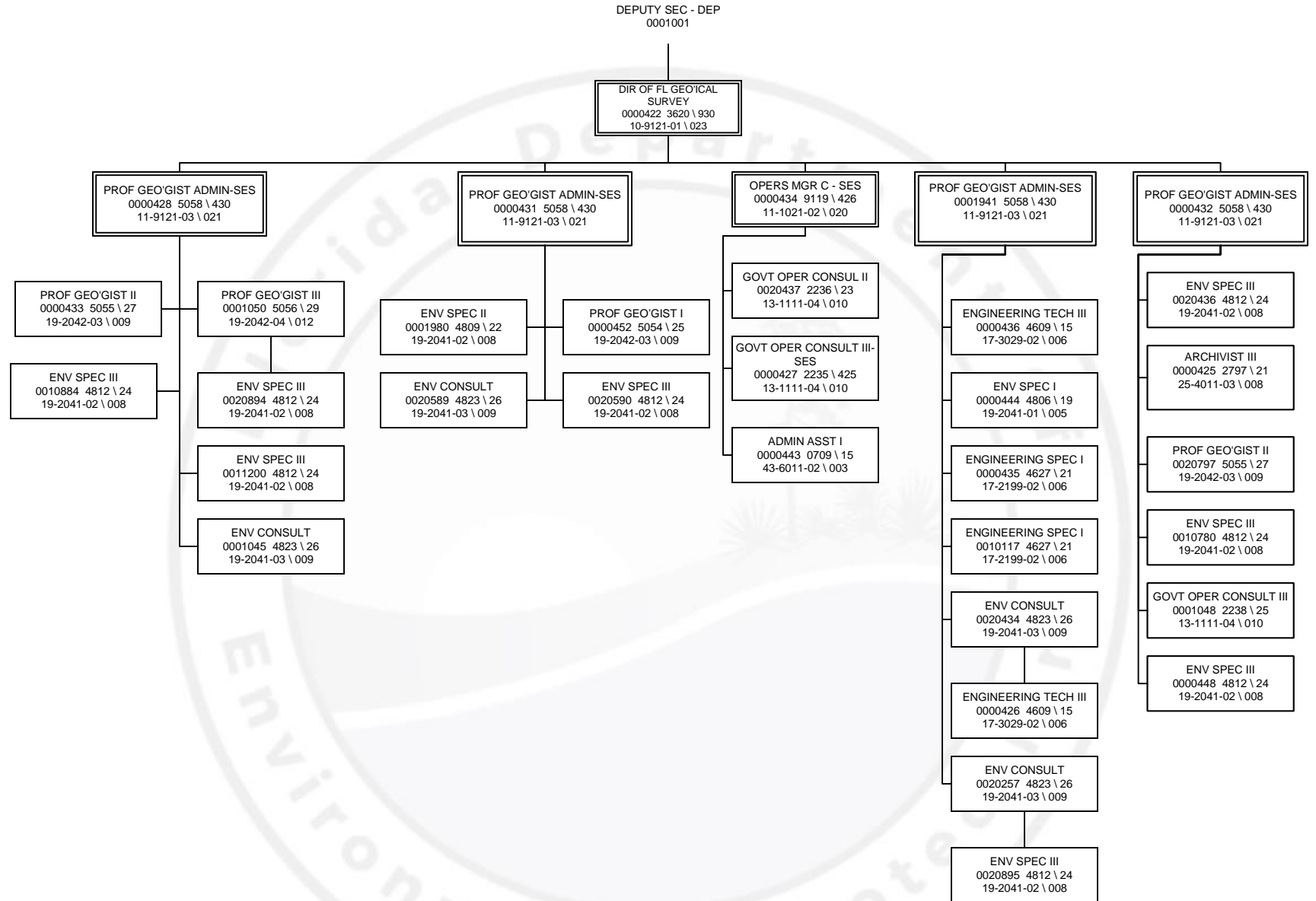


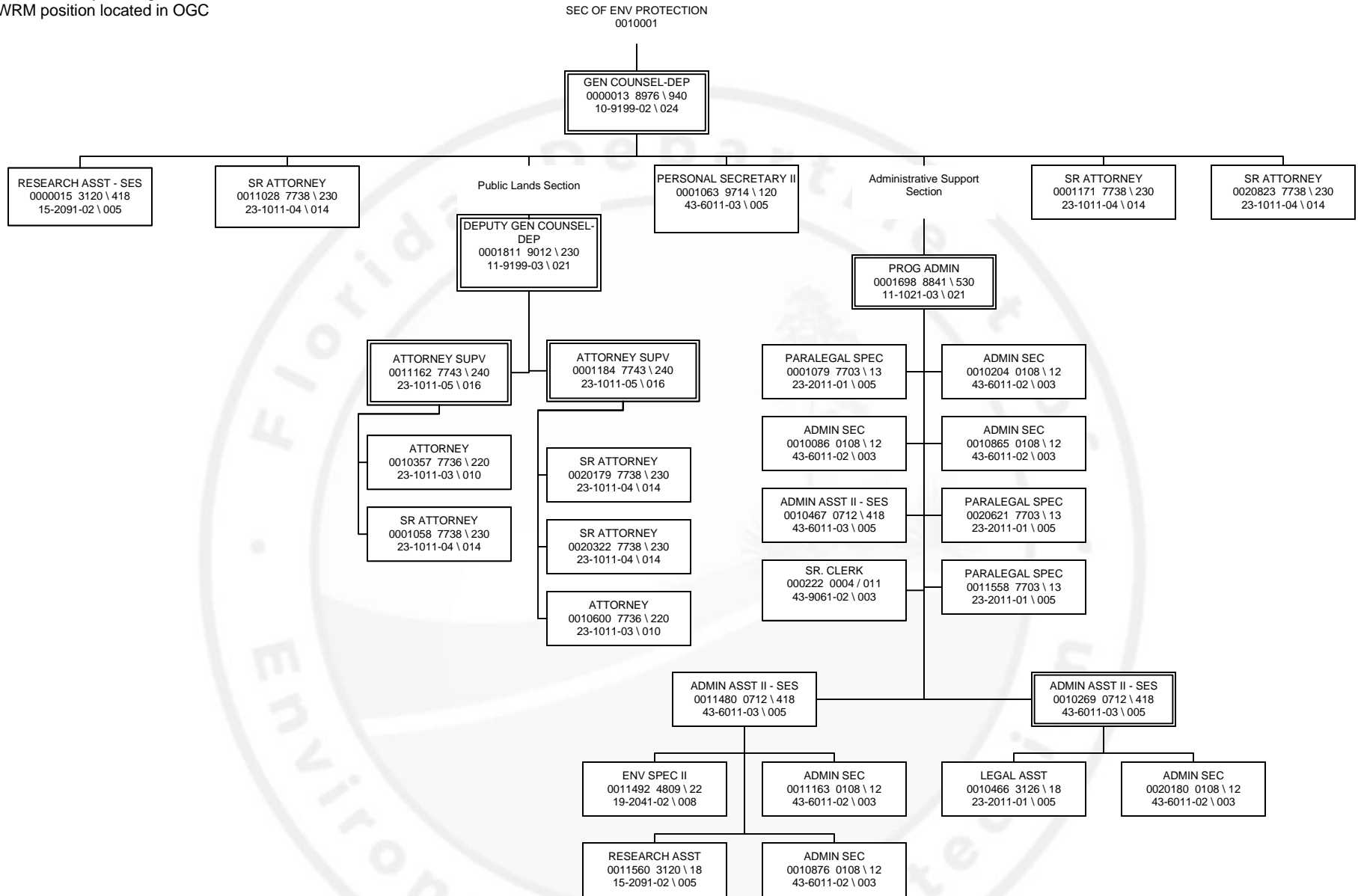


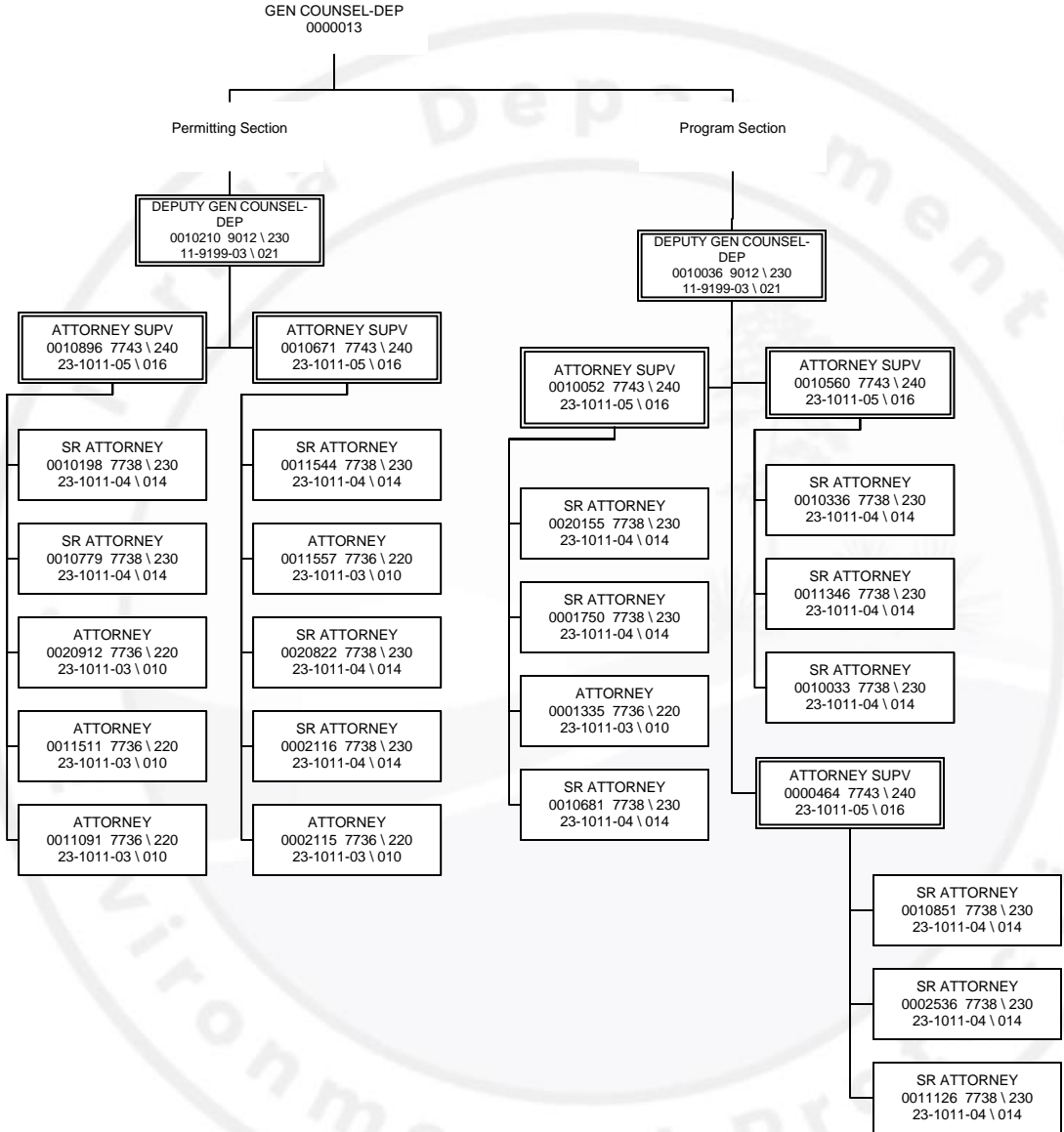




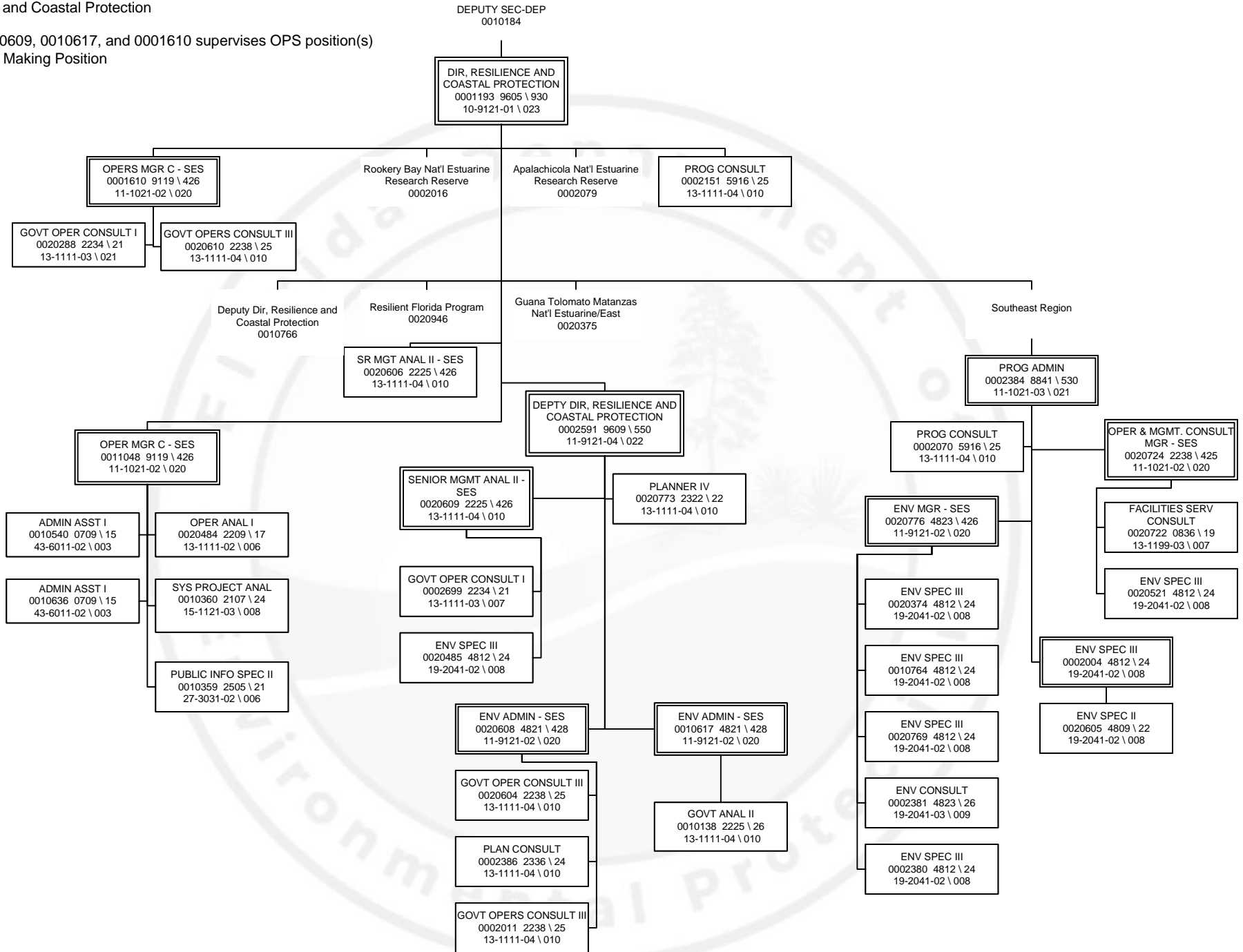






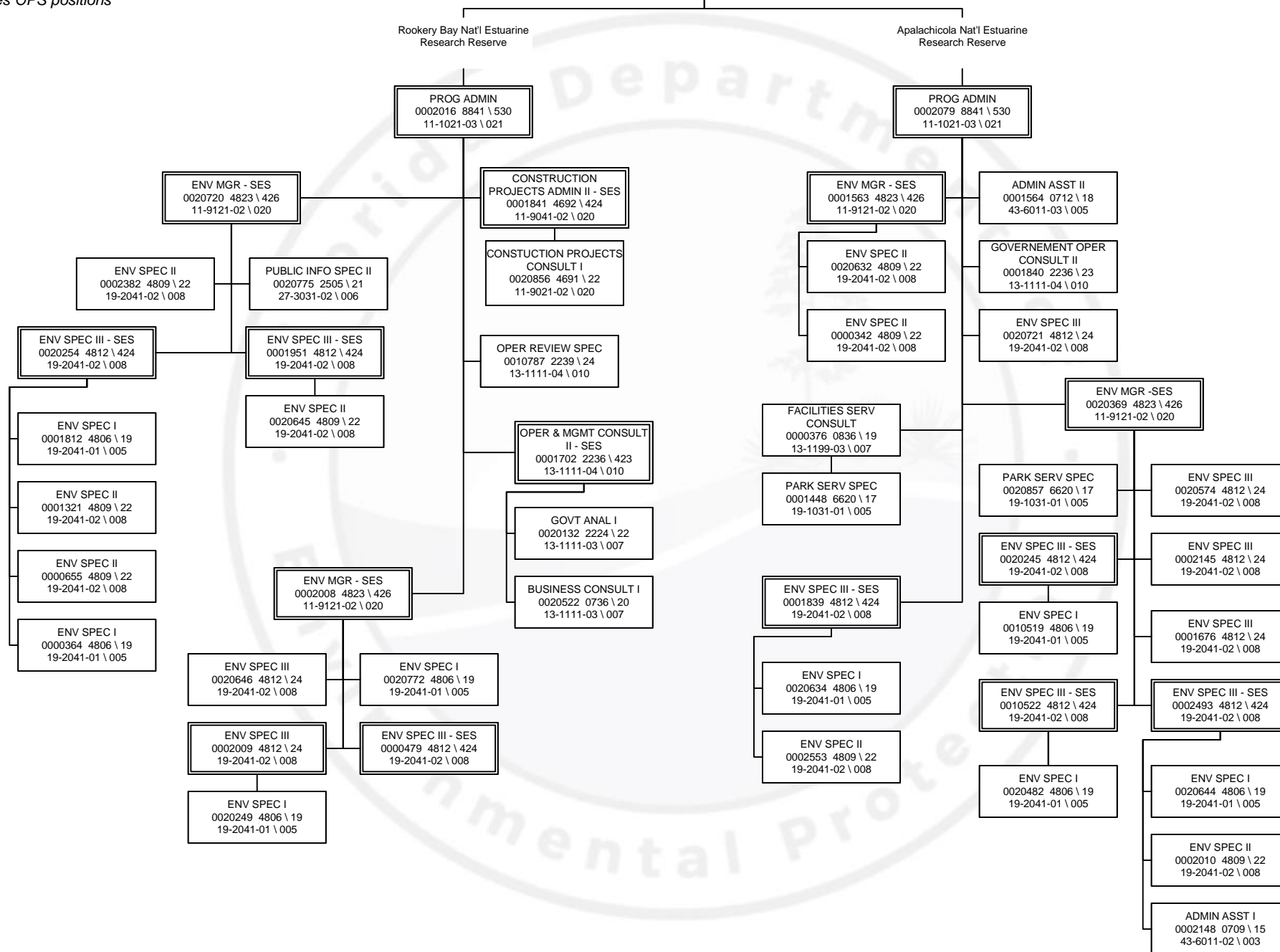


Pos# 0020724, 0020609, 0010617, and 0001610 supervises OPS position(s)  
 0020606 is a Policy Making Position

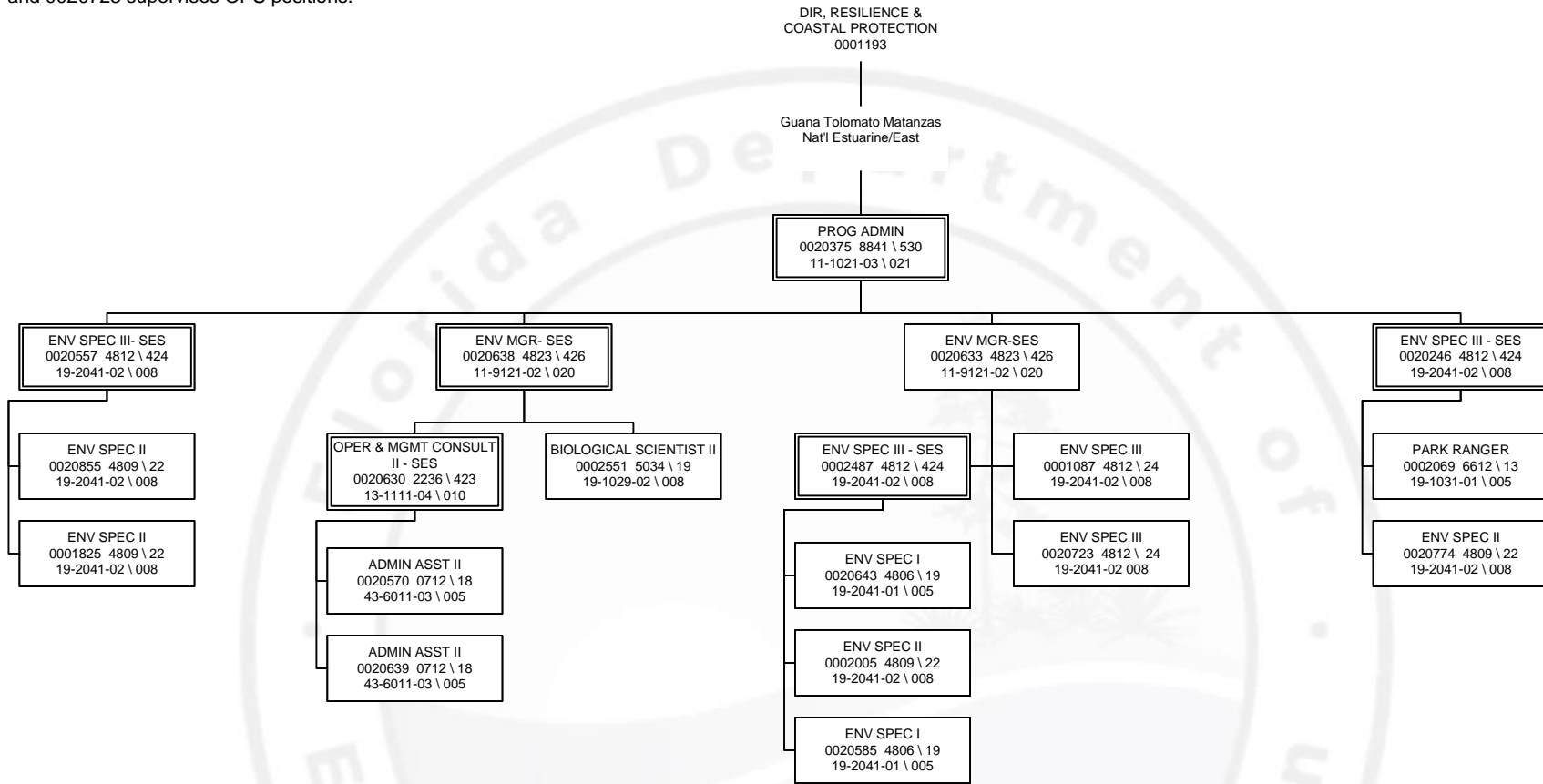


Pos# 0001951, 0002009, 0010522, 0001841, 0000479, 0020574 & 0020245  
 supervises OPS positions

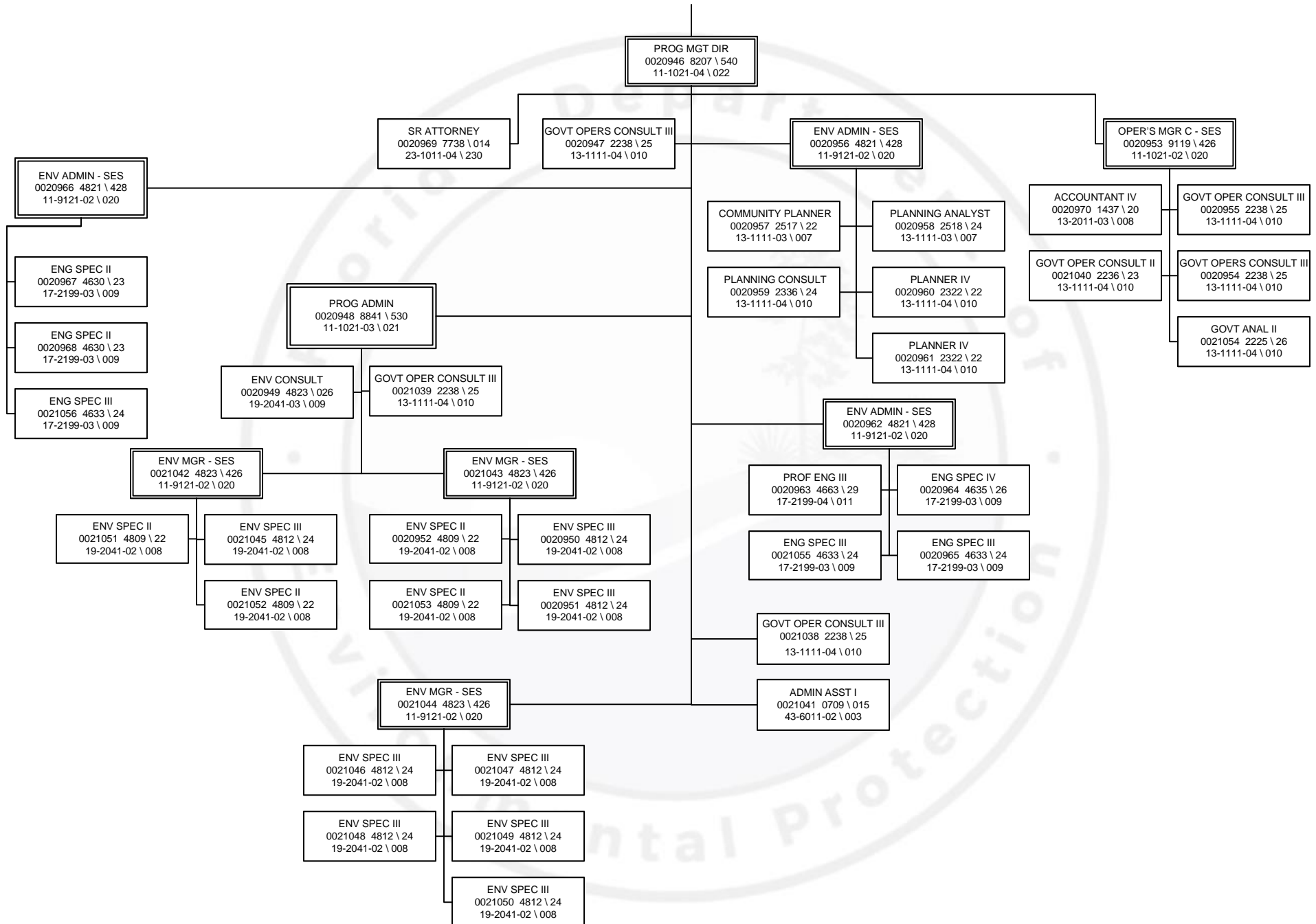
DIR, RESILIENCE &  
 COASTAL PROTECTION  
 0001193

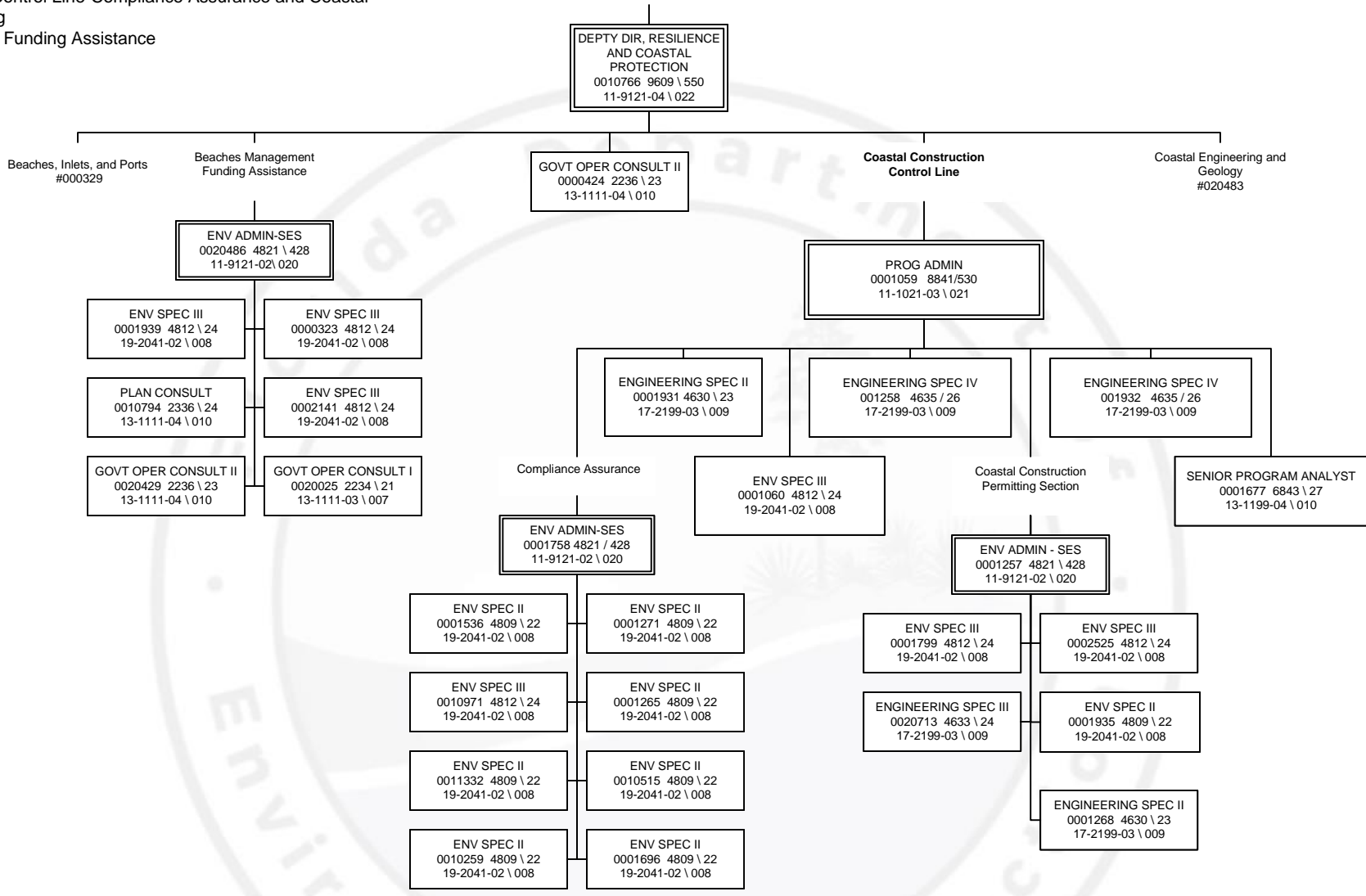


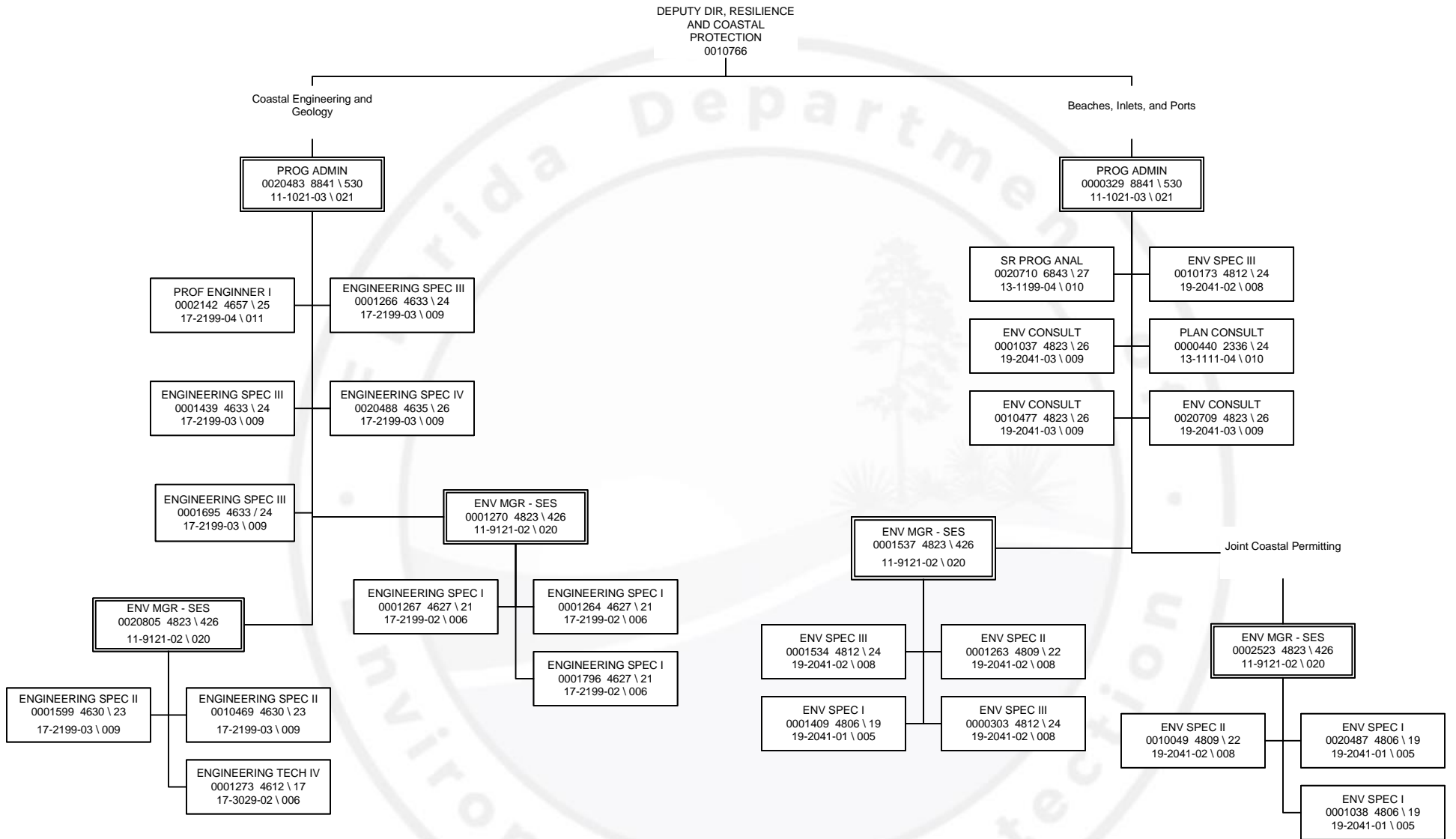


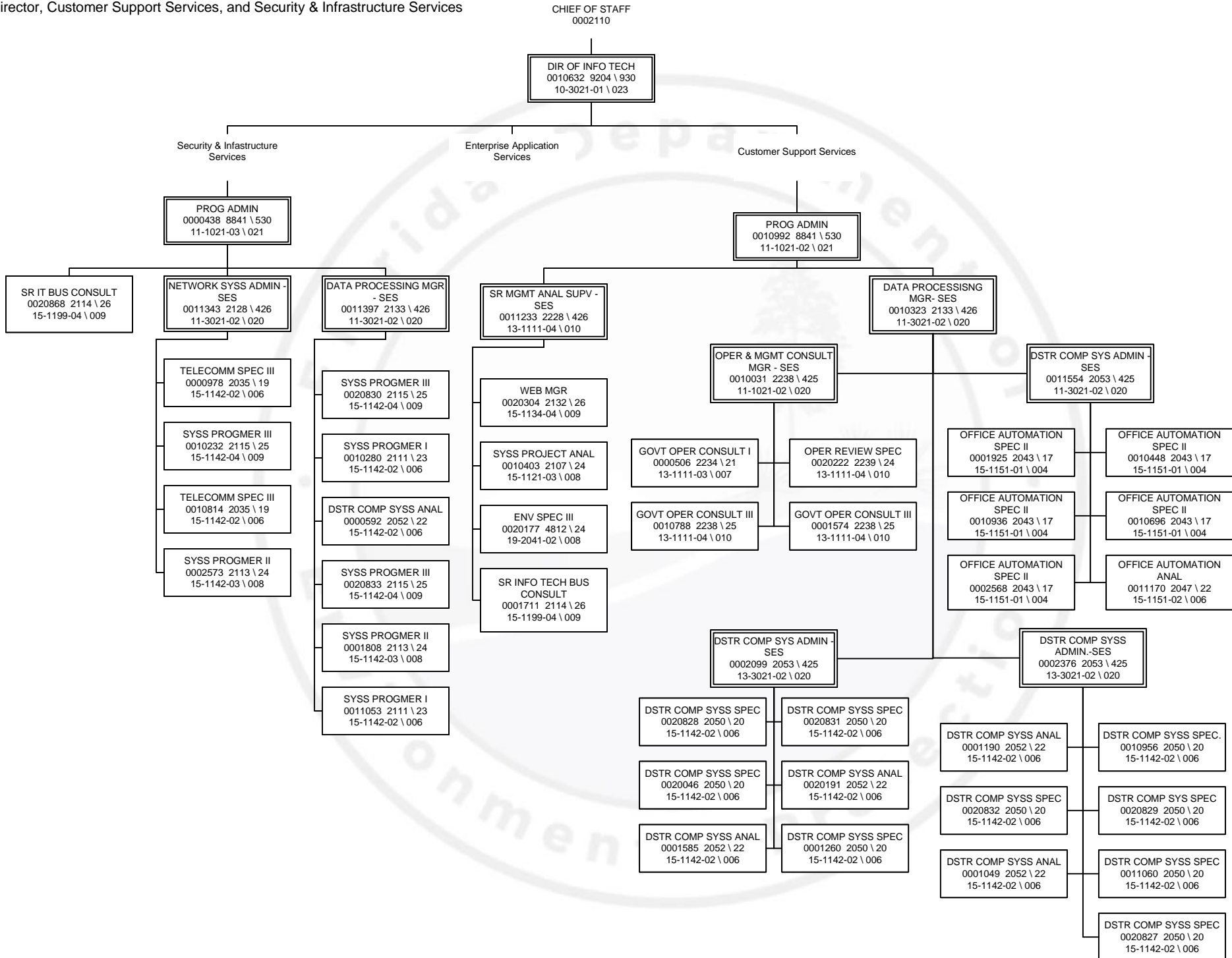


DIR, RESILIENCE AND  
 COASTAL PROTECTION  
 0001193

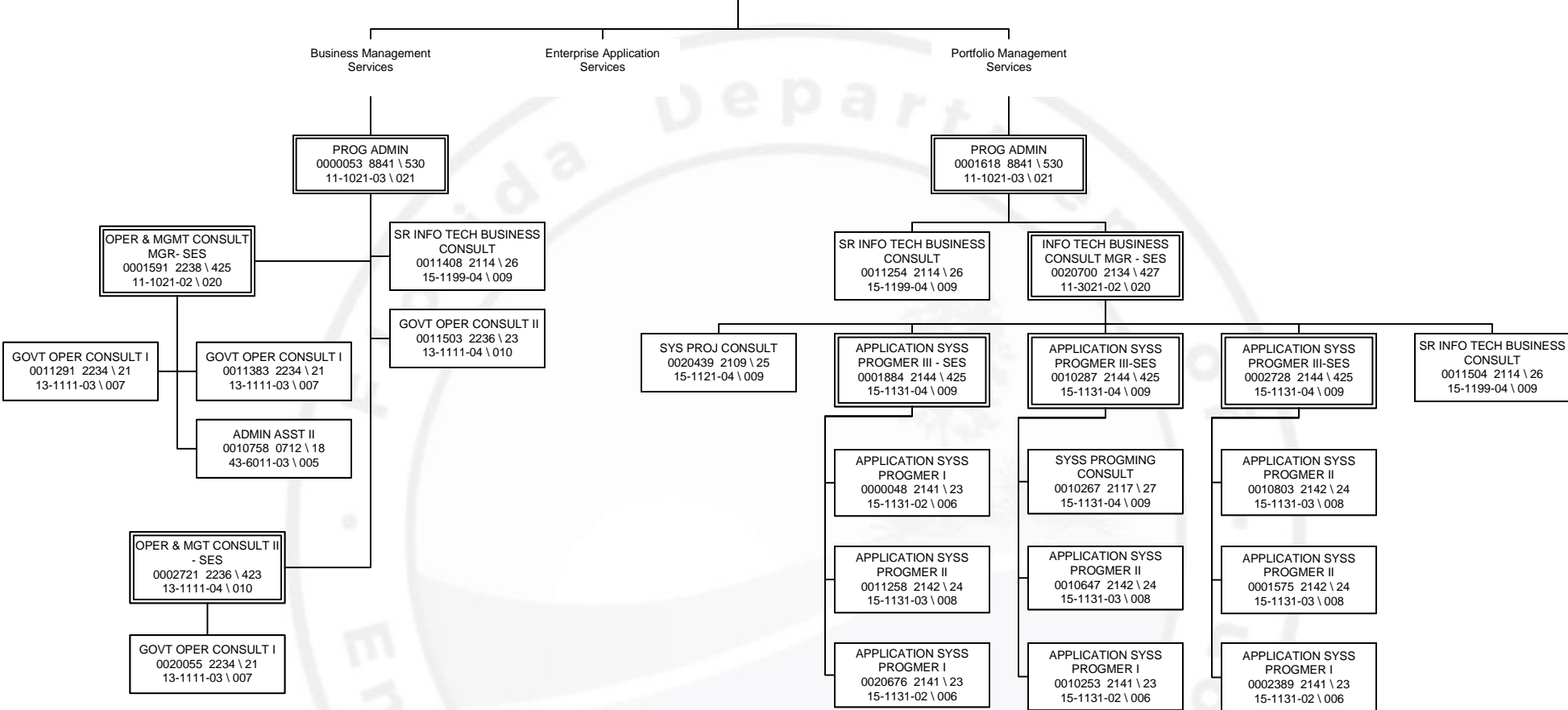


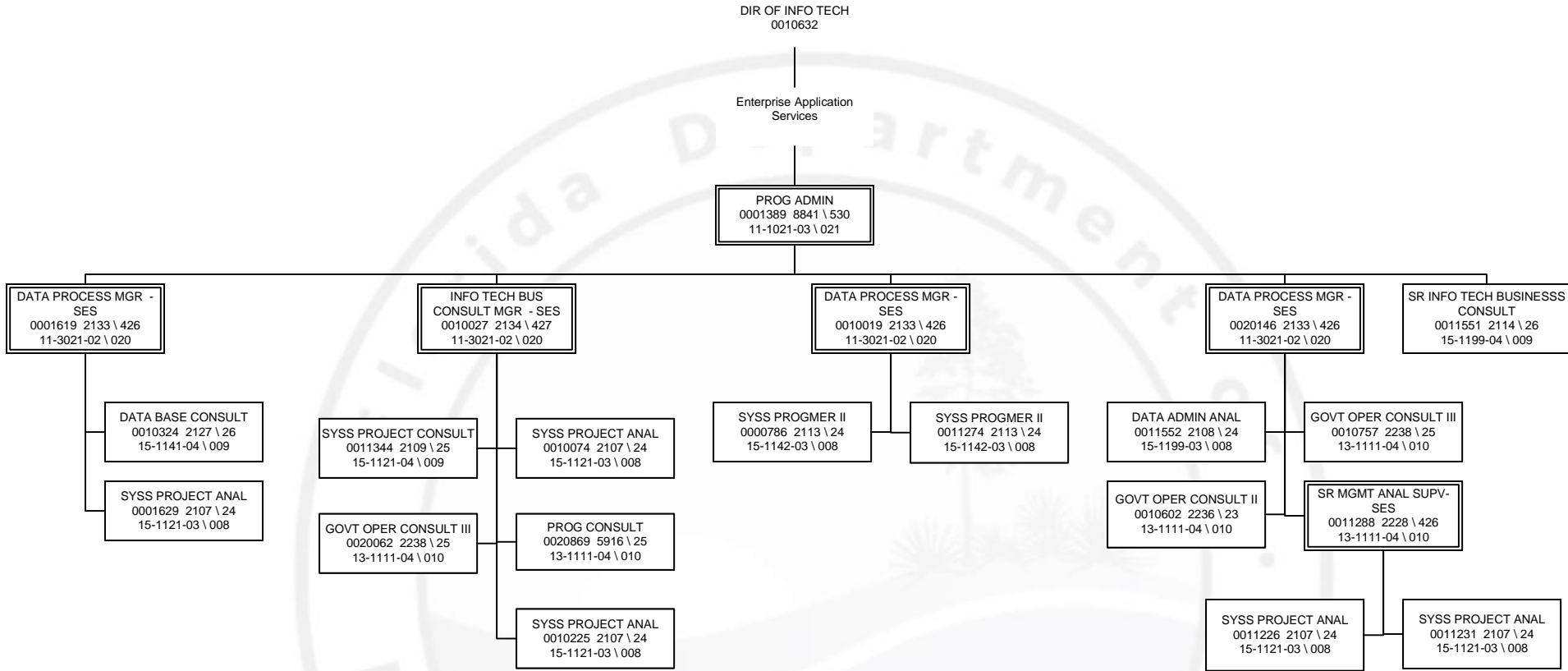


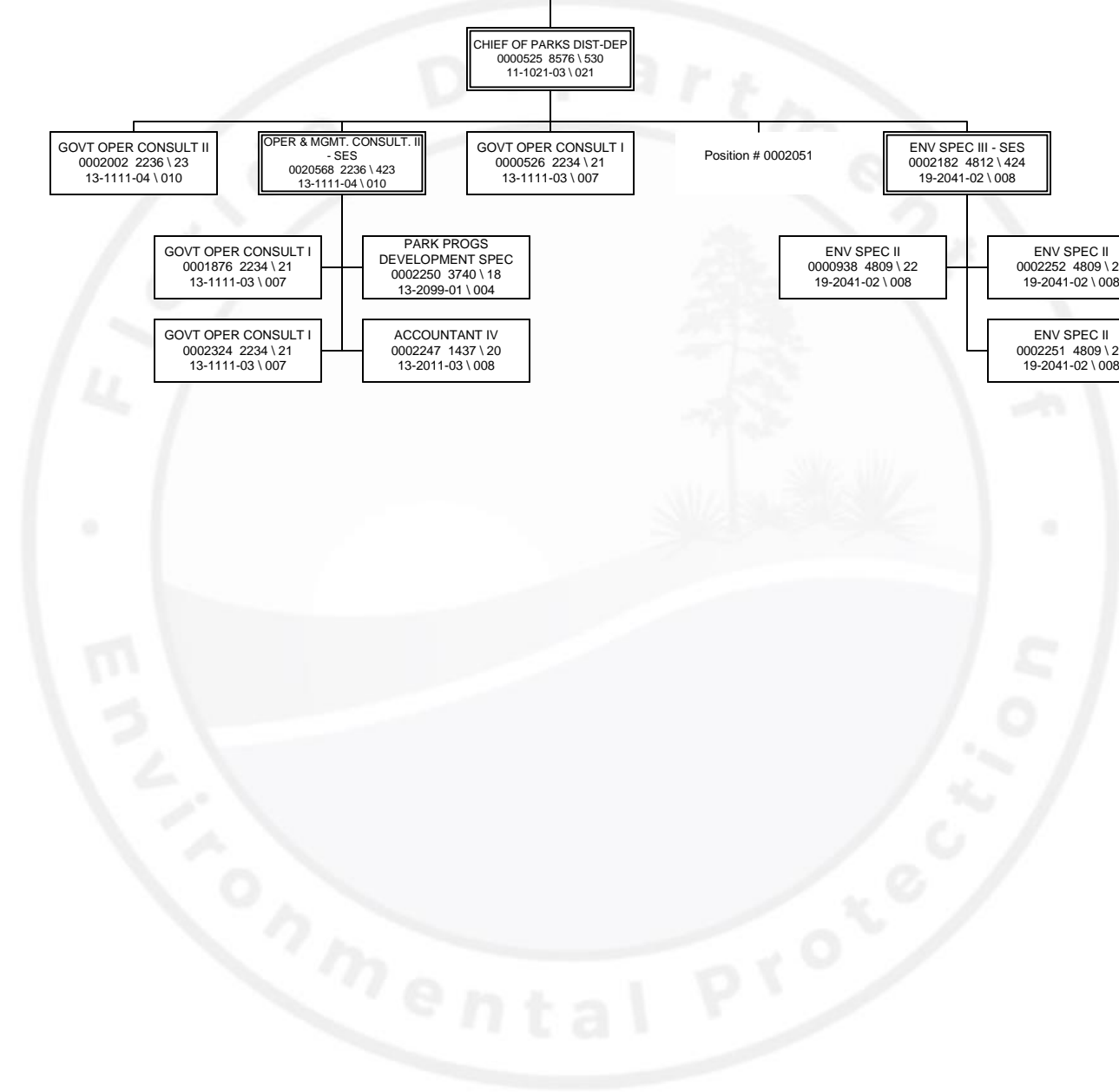
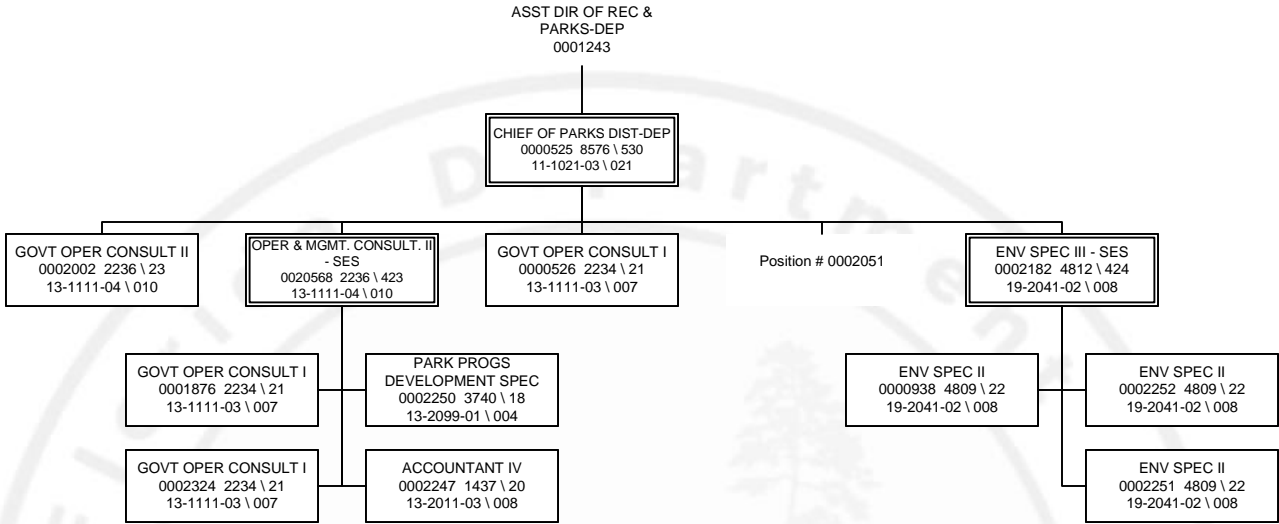




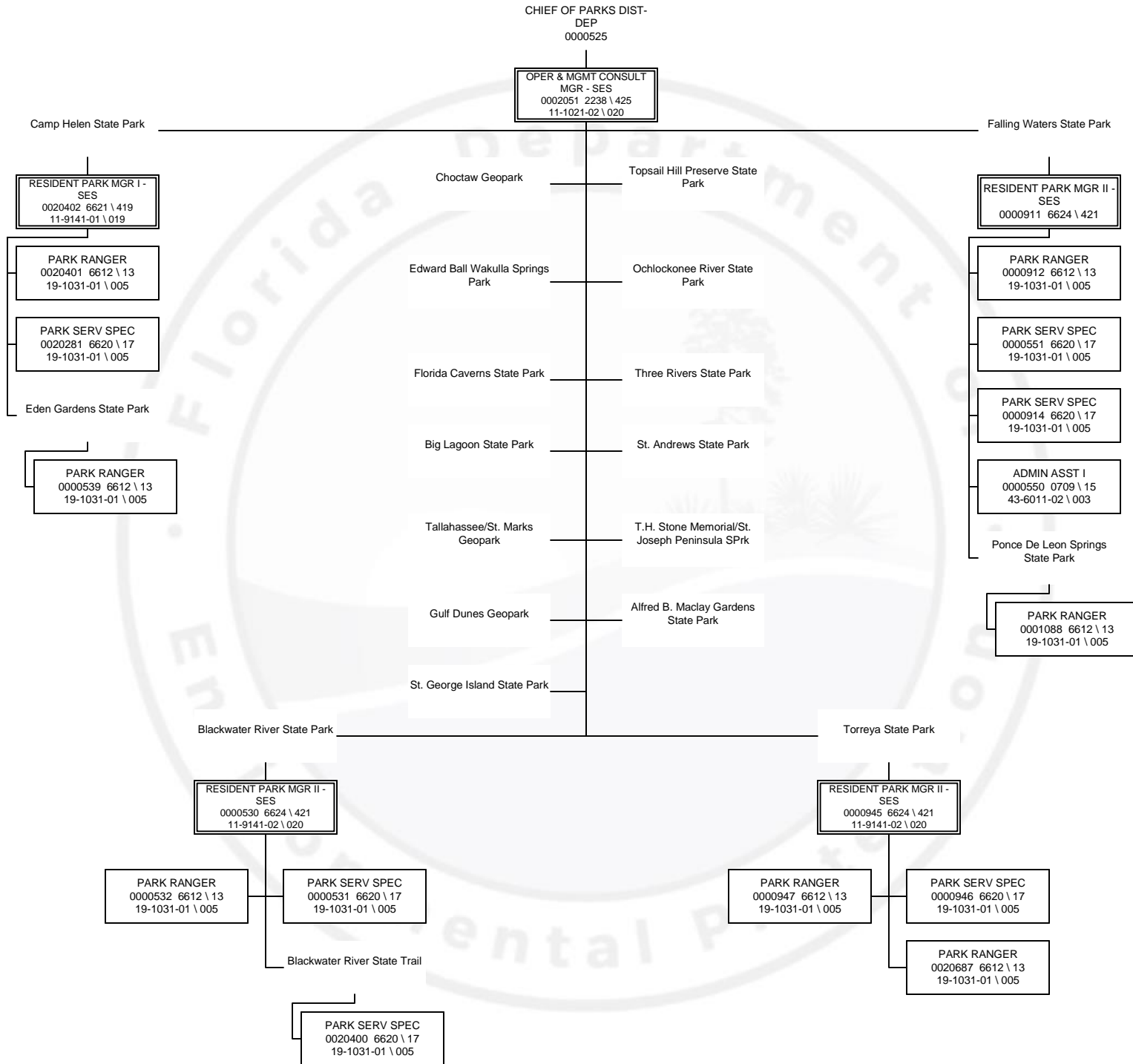
DIR OF INFO TECH  
 0010632

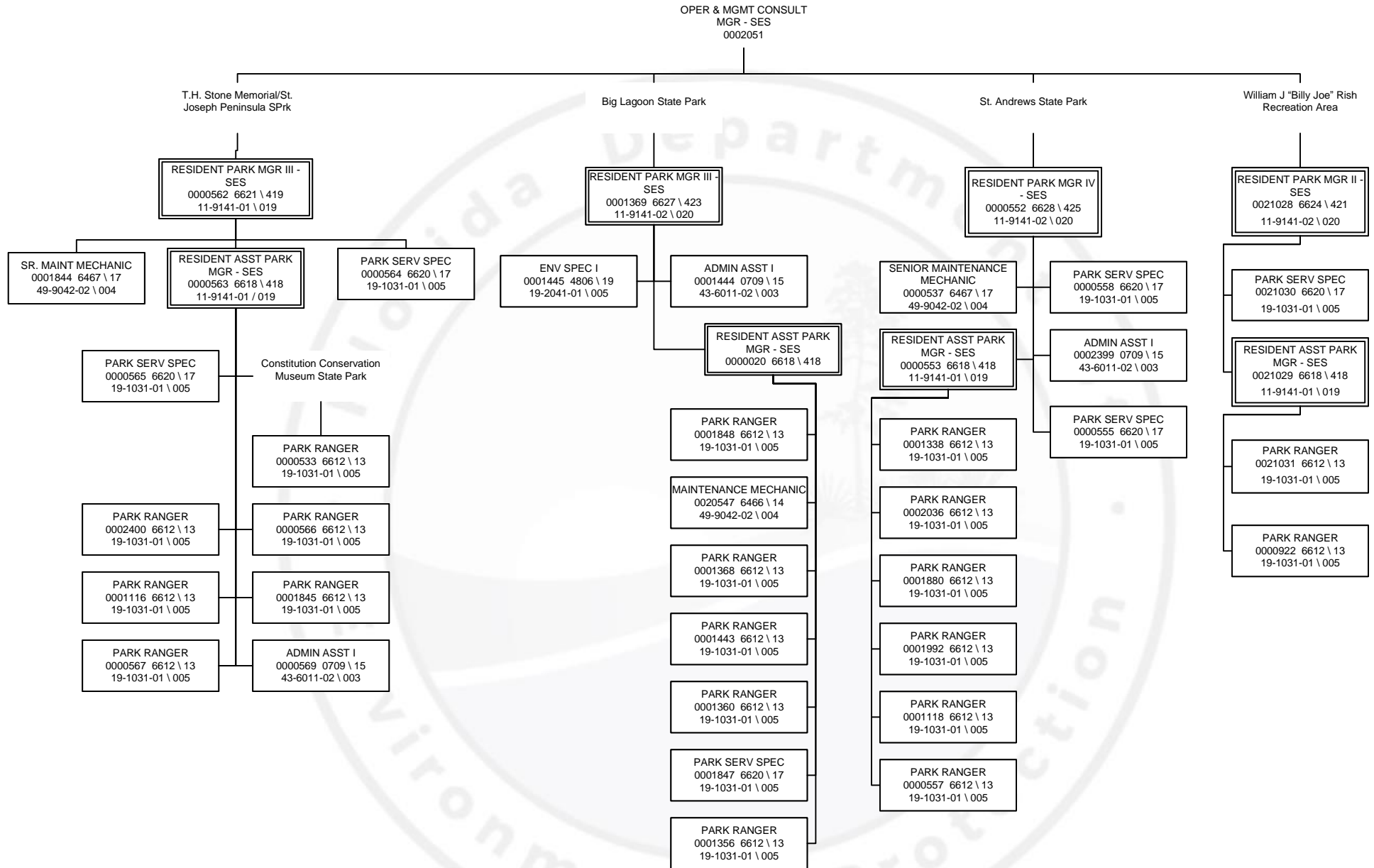


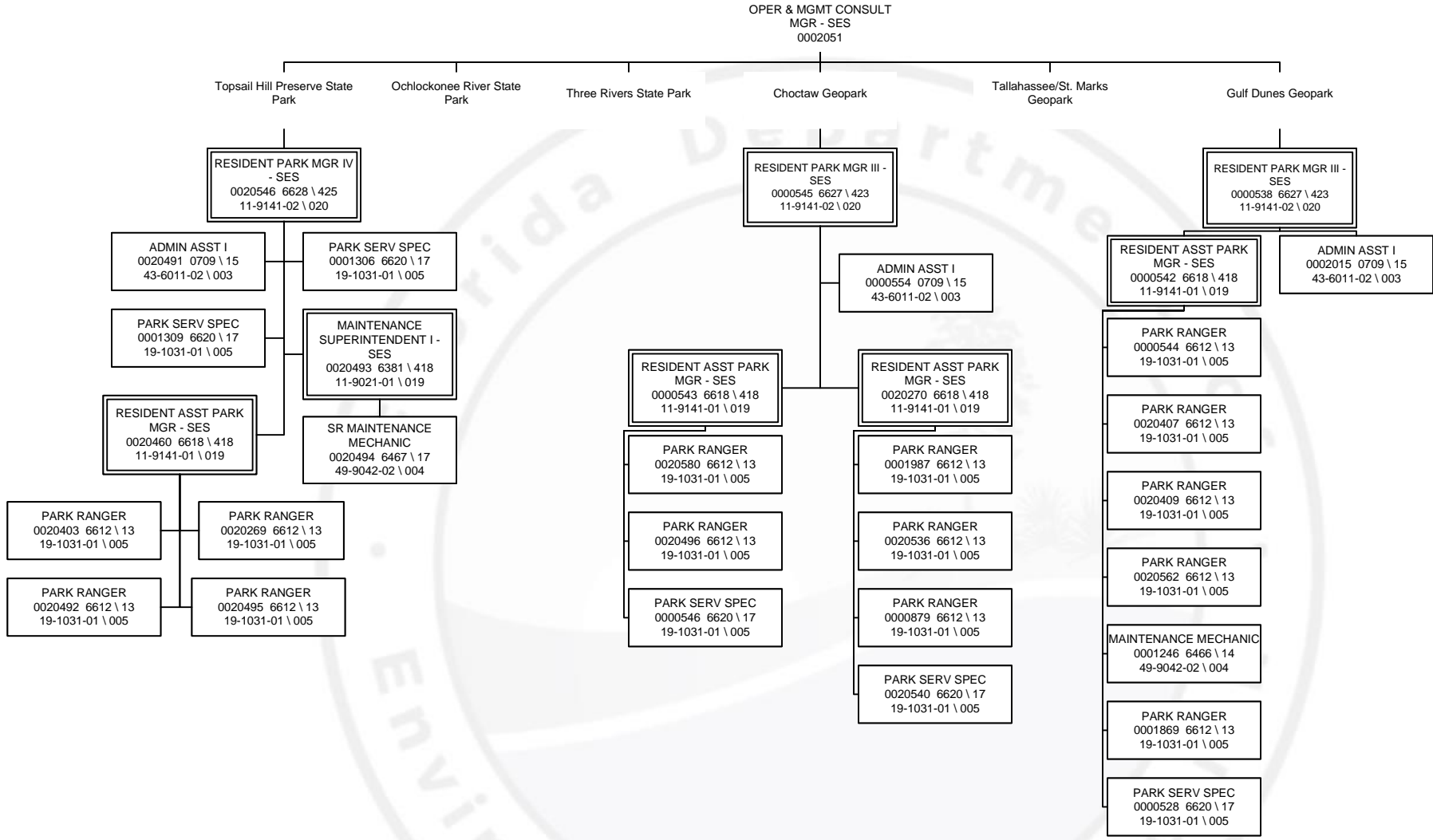




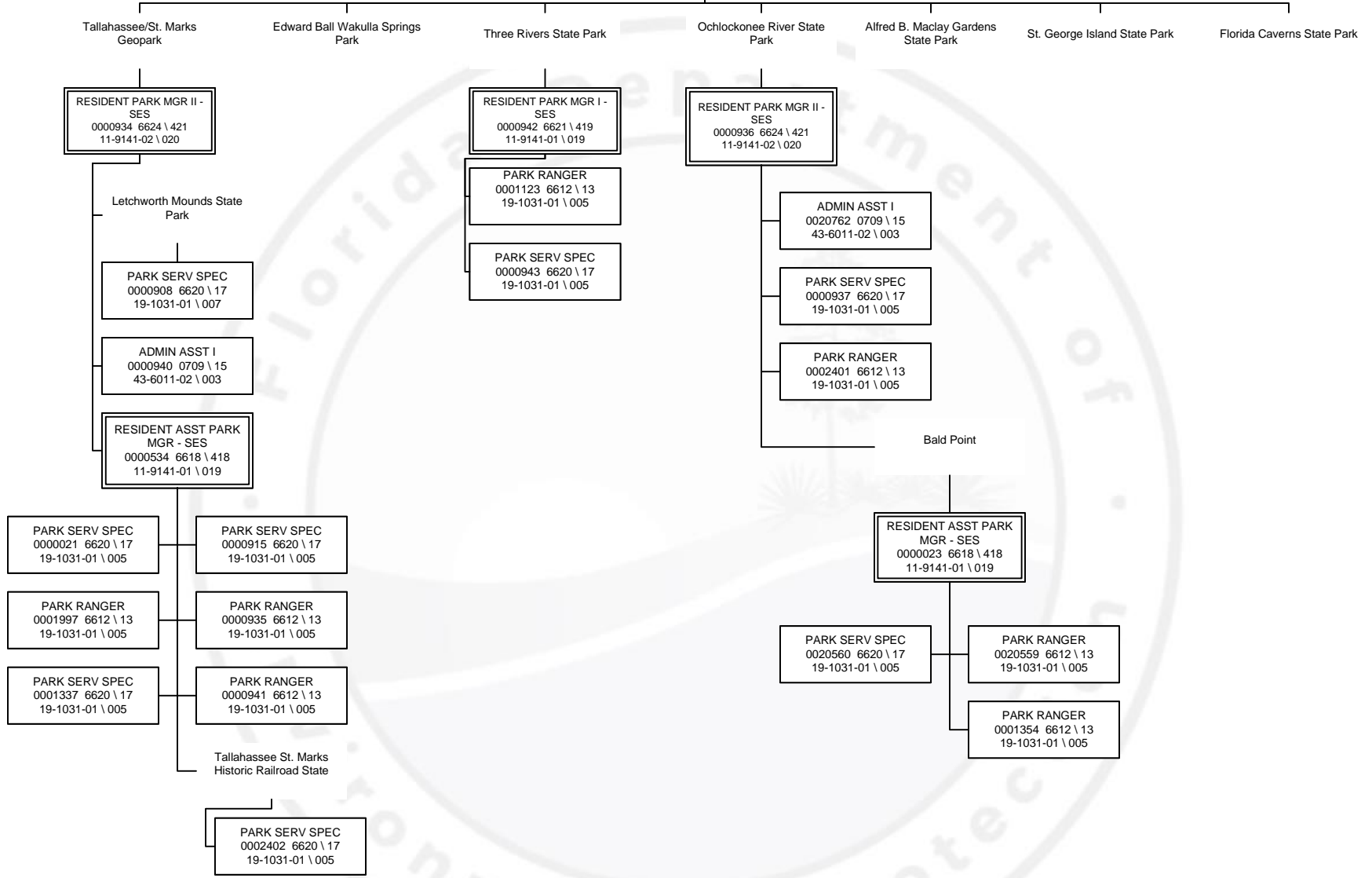


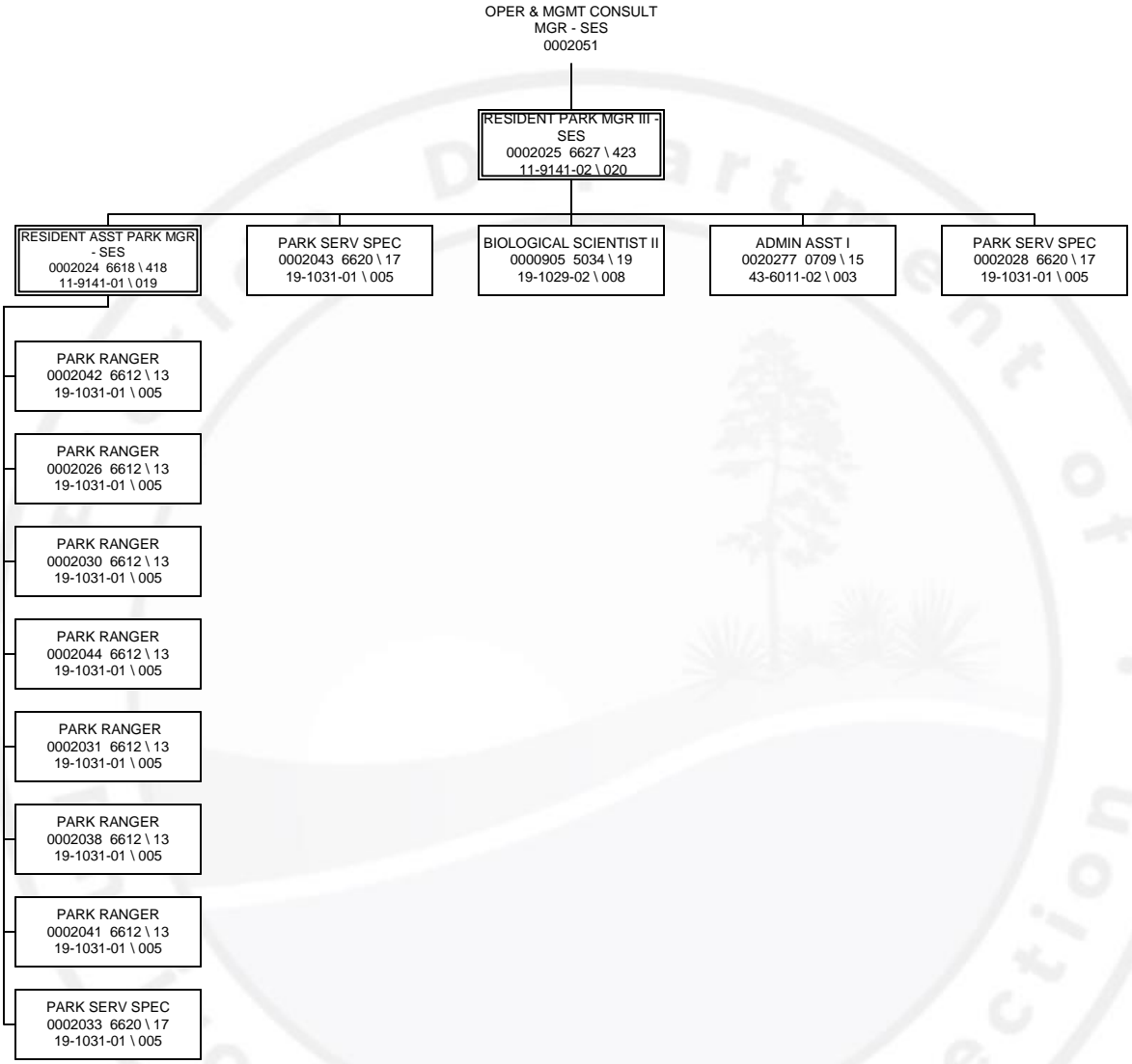


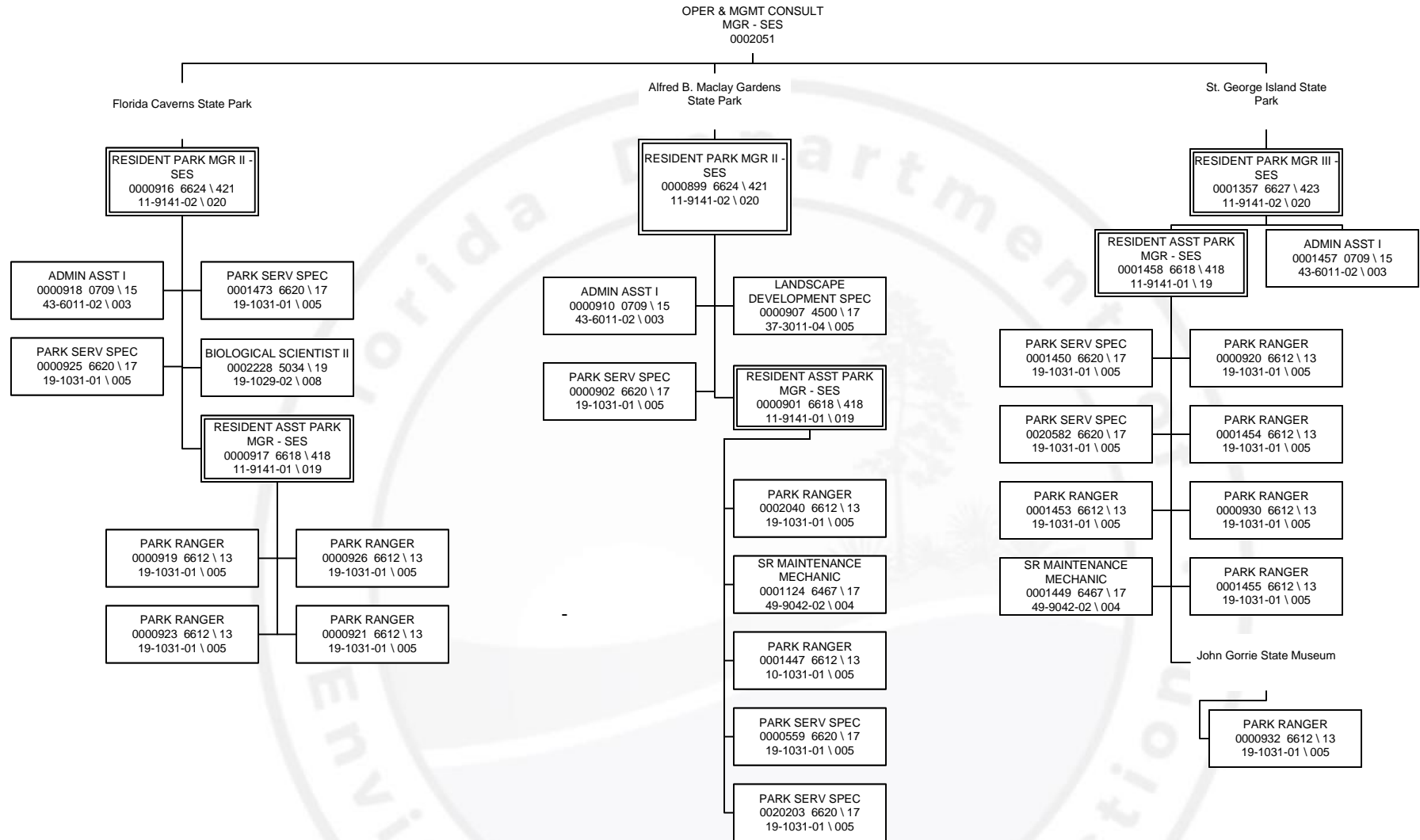




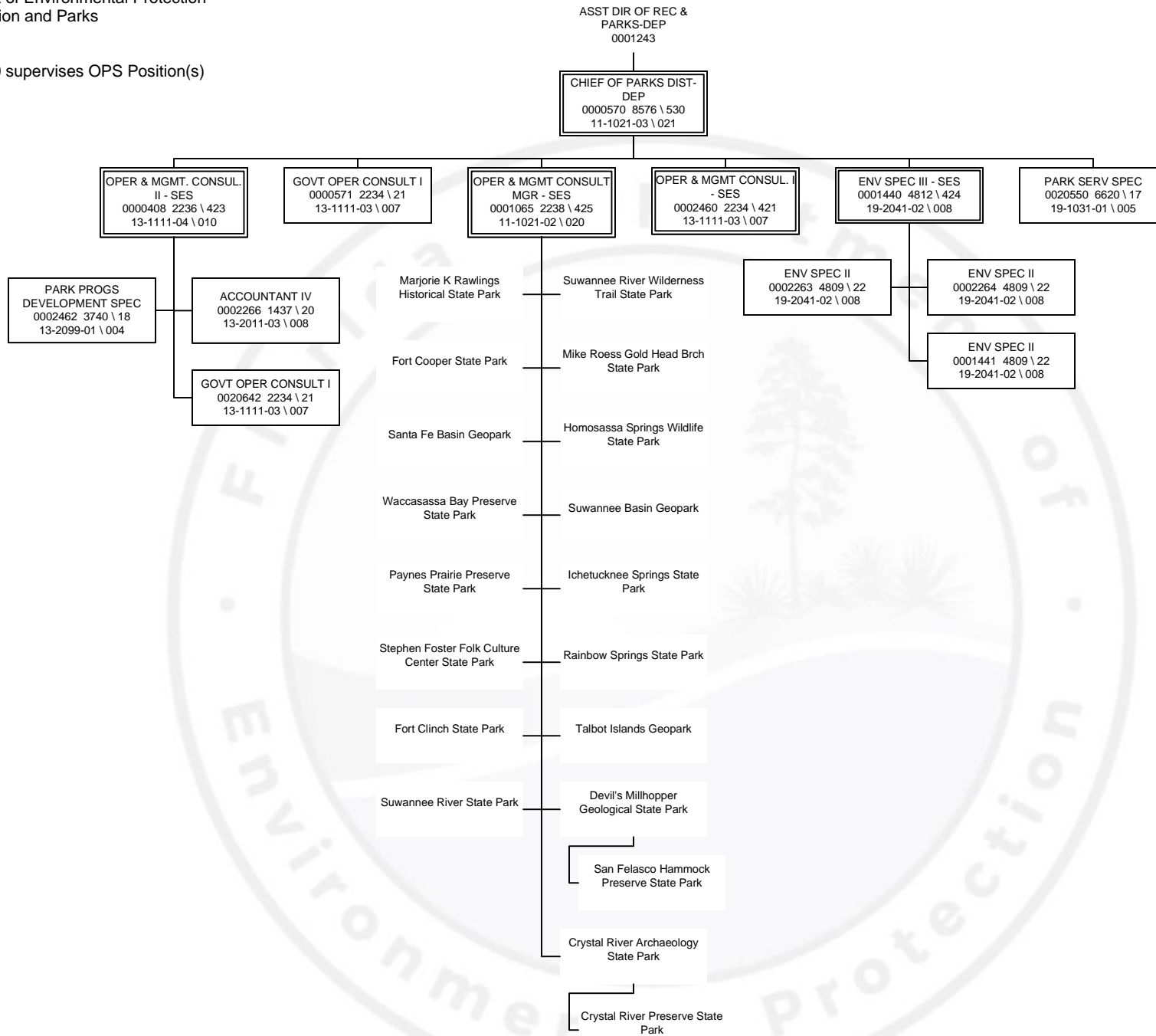
OPER & MGMT CONSULT  
 MGR - SES  
 0002051



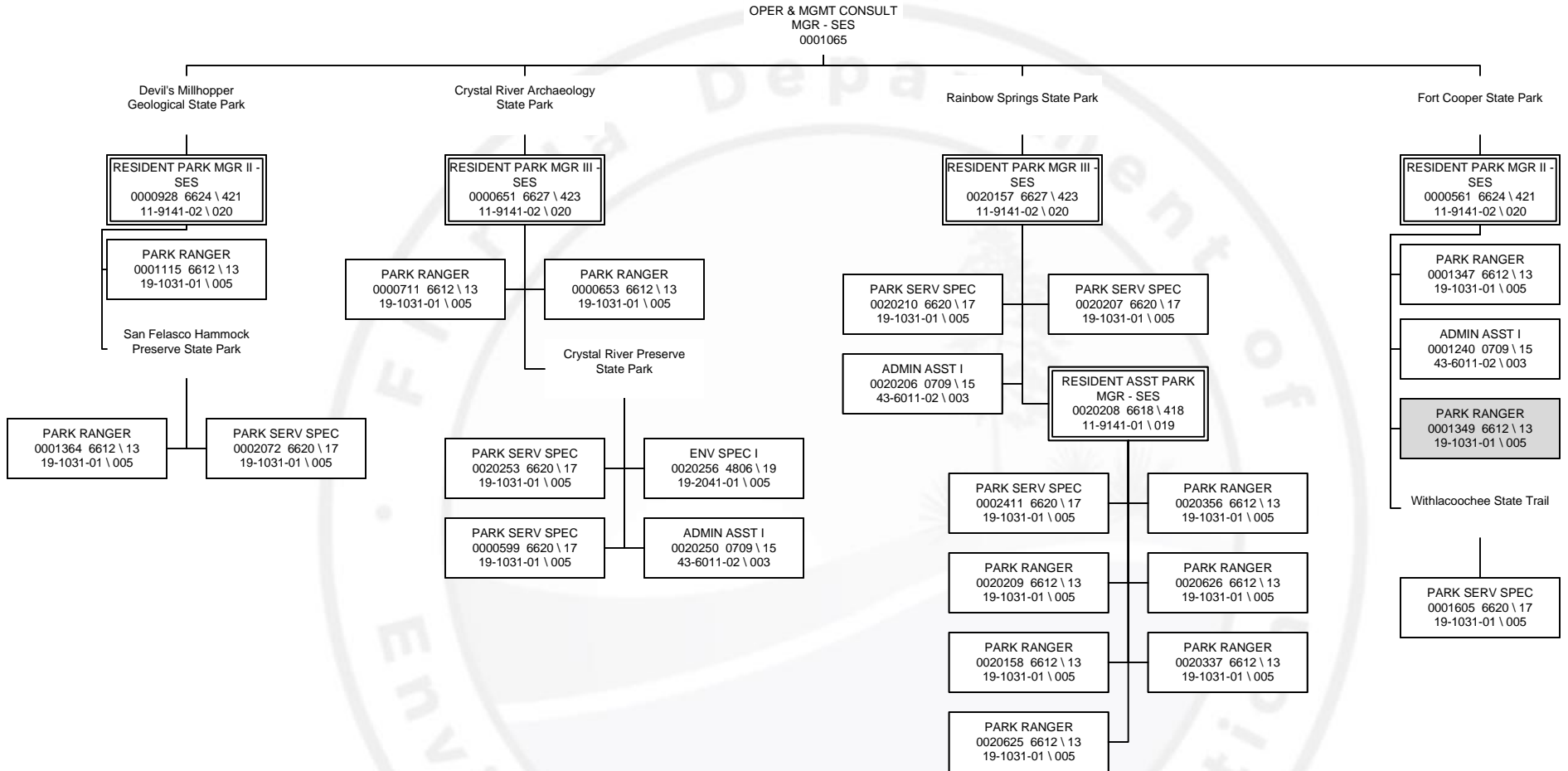




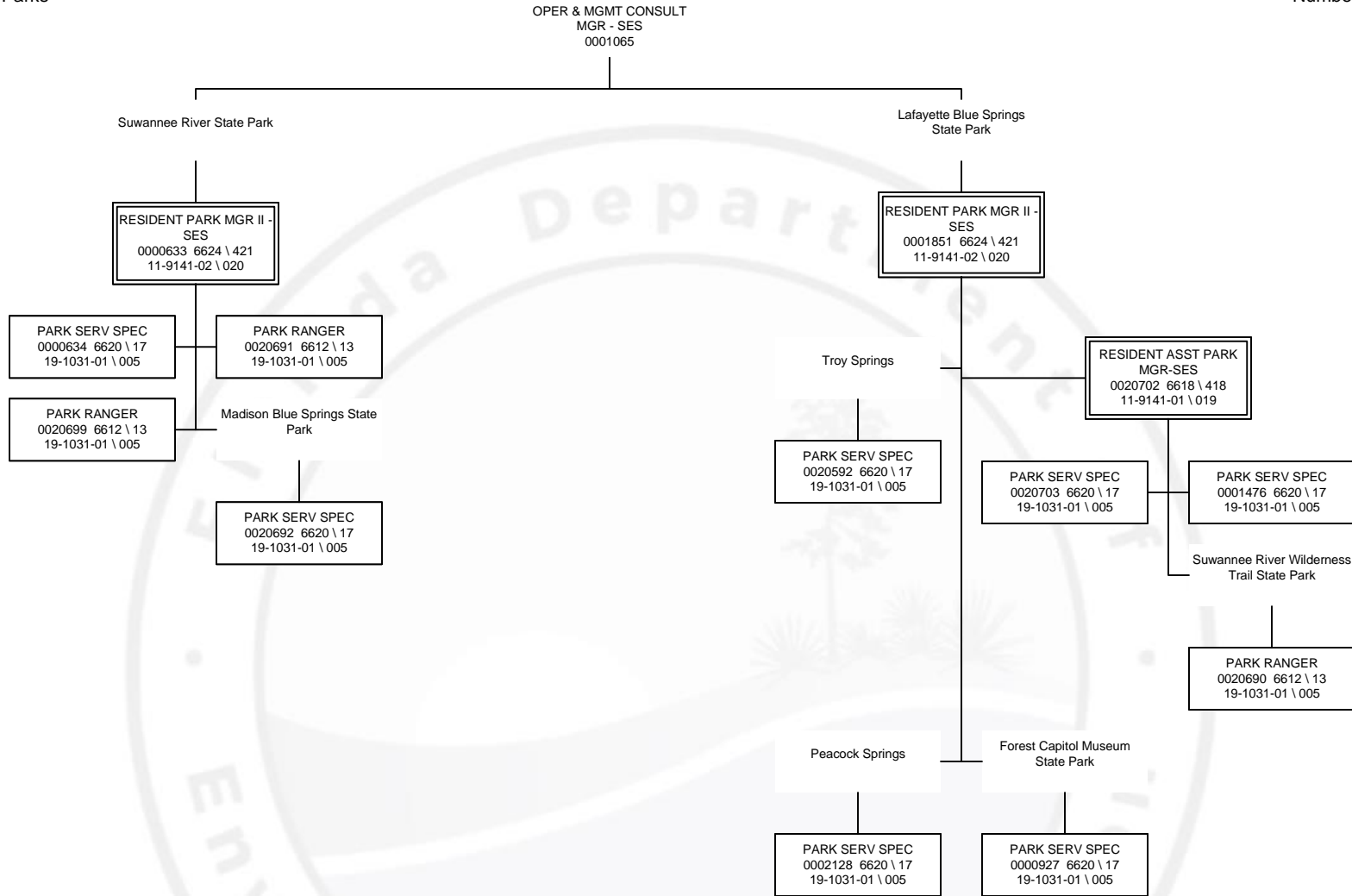
Position # 0002460 supervises OPS Position(s)

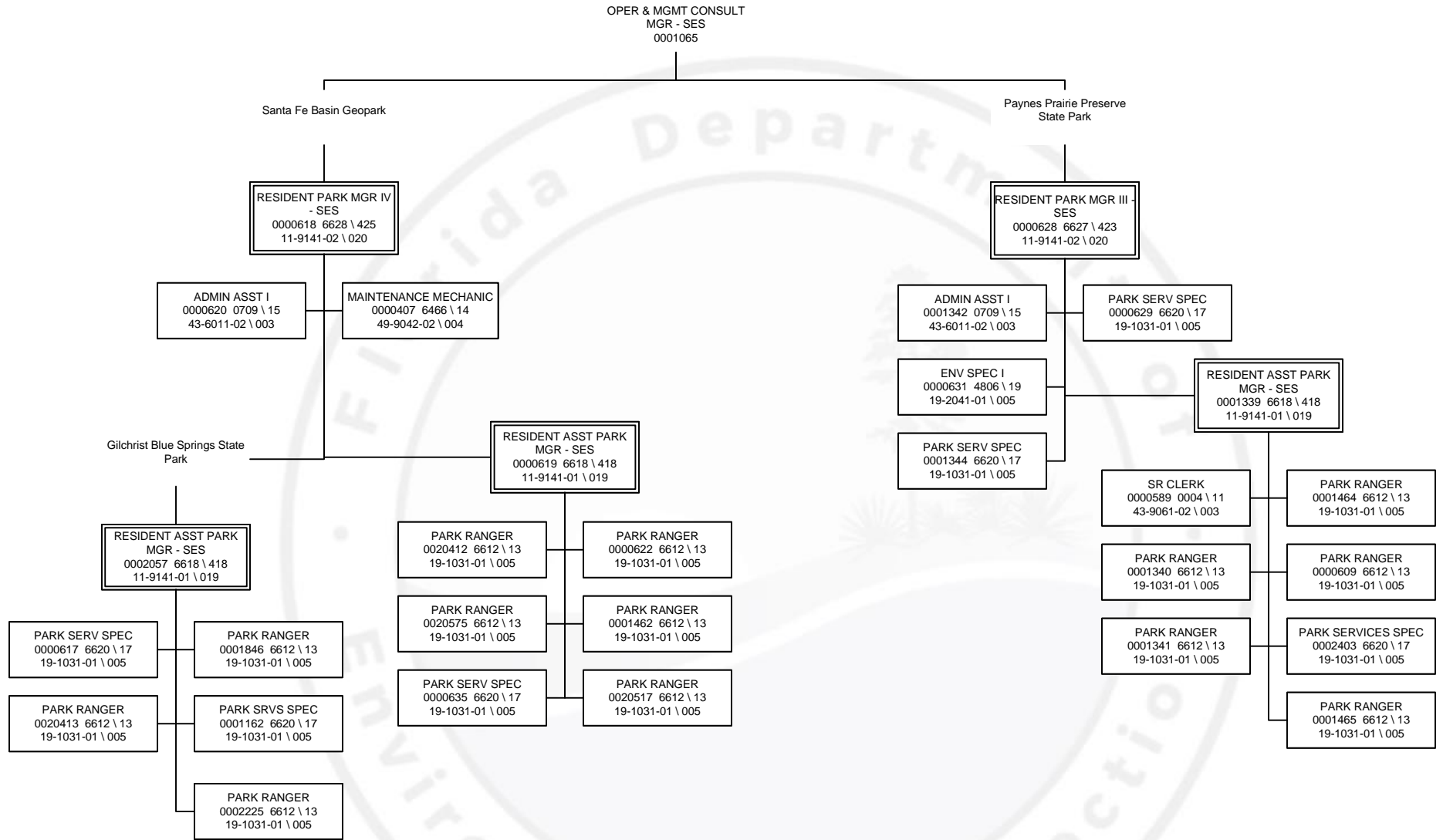


Position #0001349 = (.50) FTE

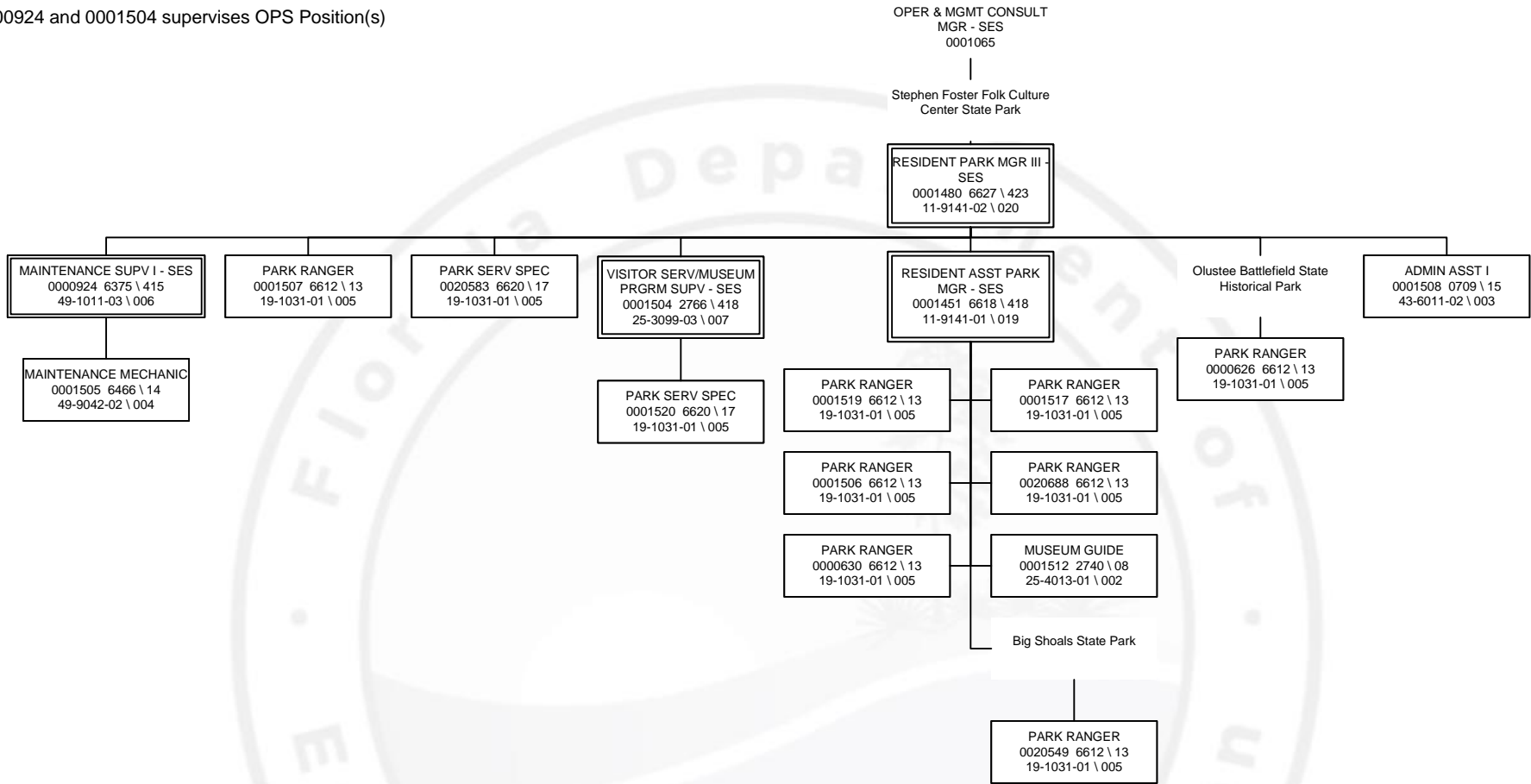




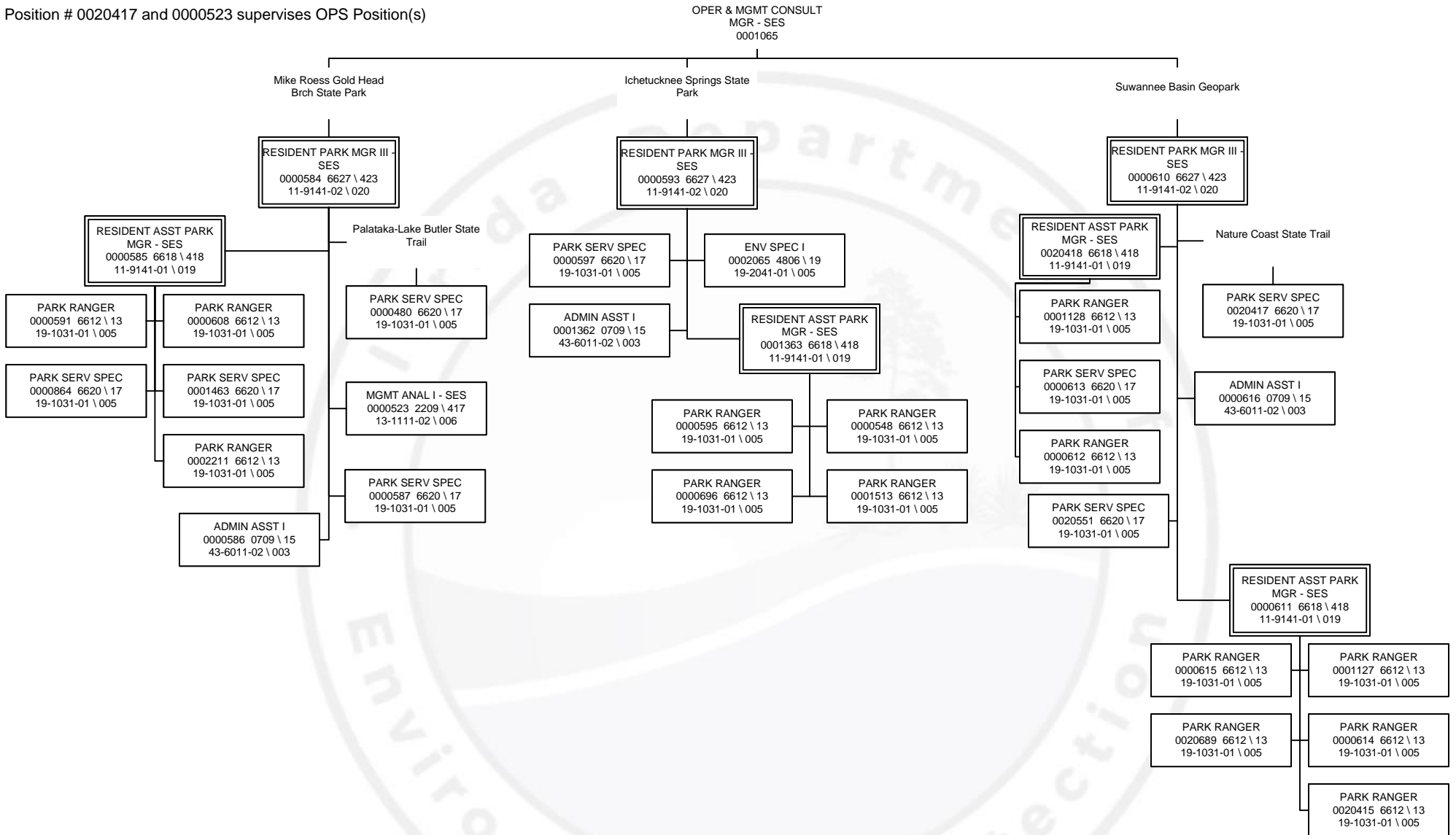




Position # 0000924 and 0001504 supervises OPS Position(s)

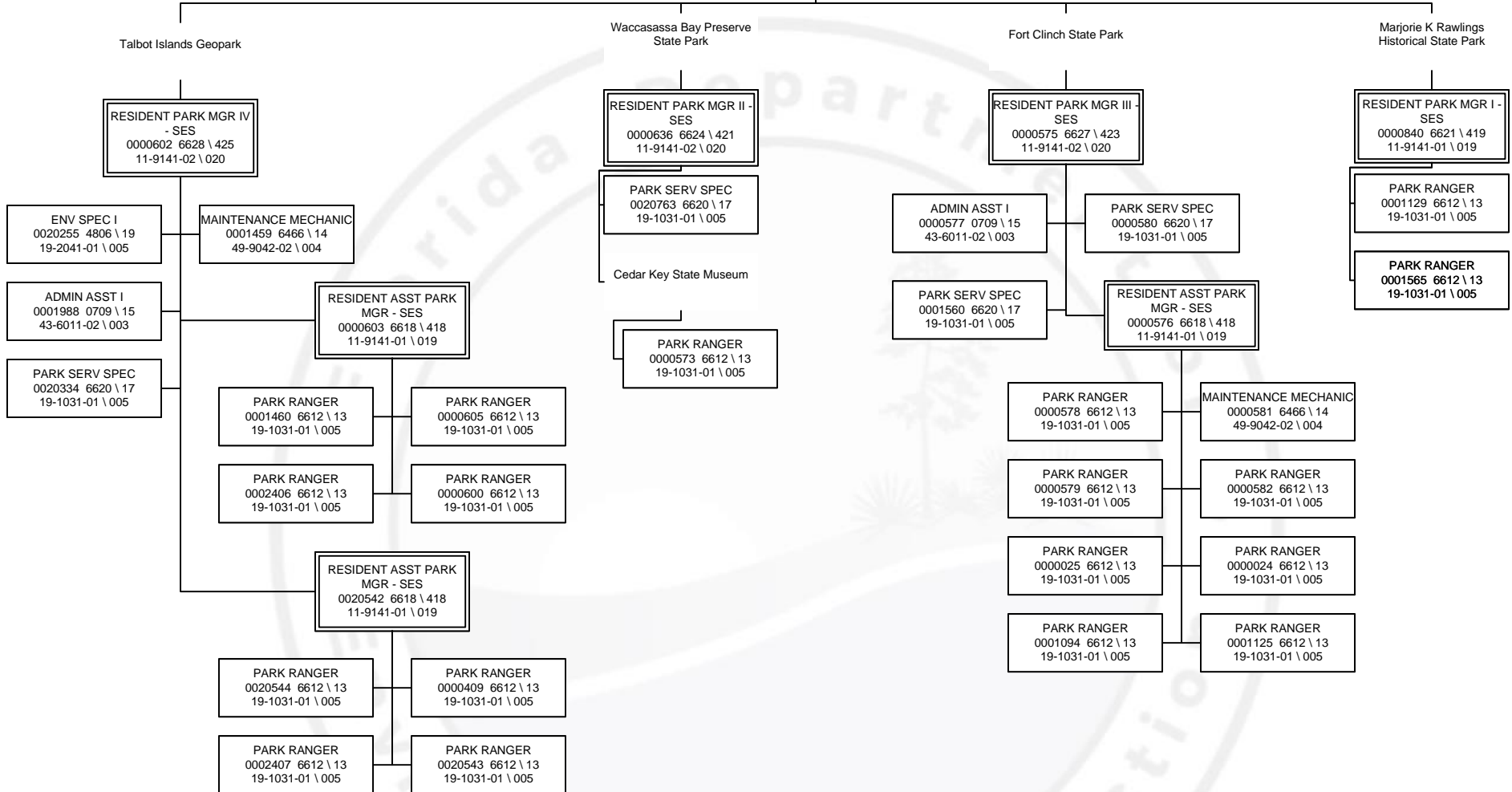


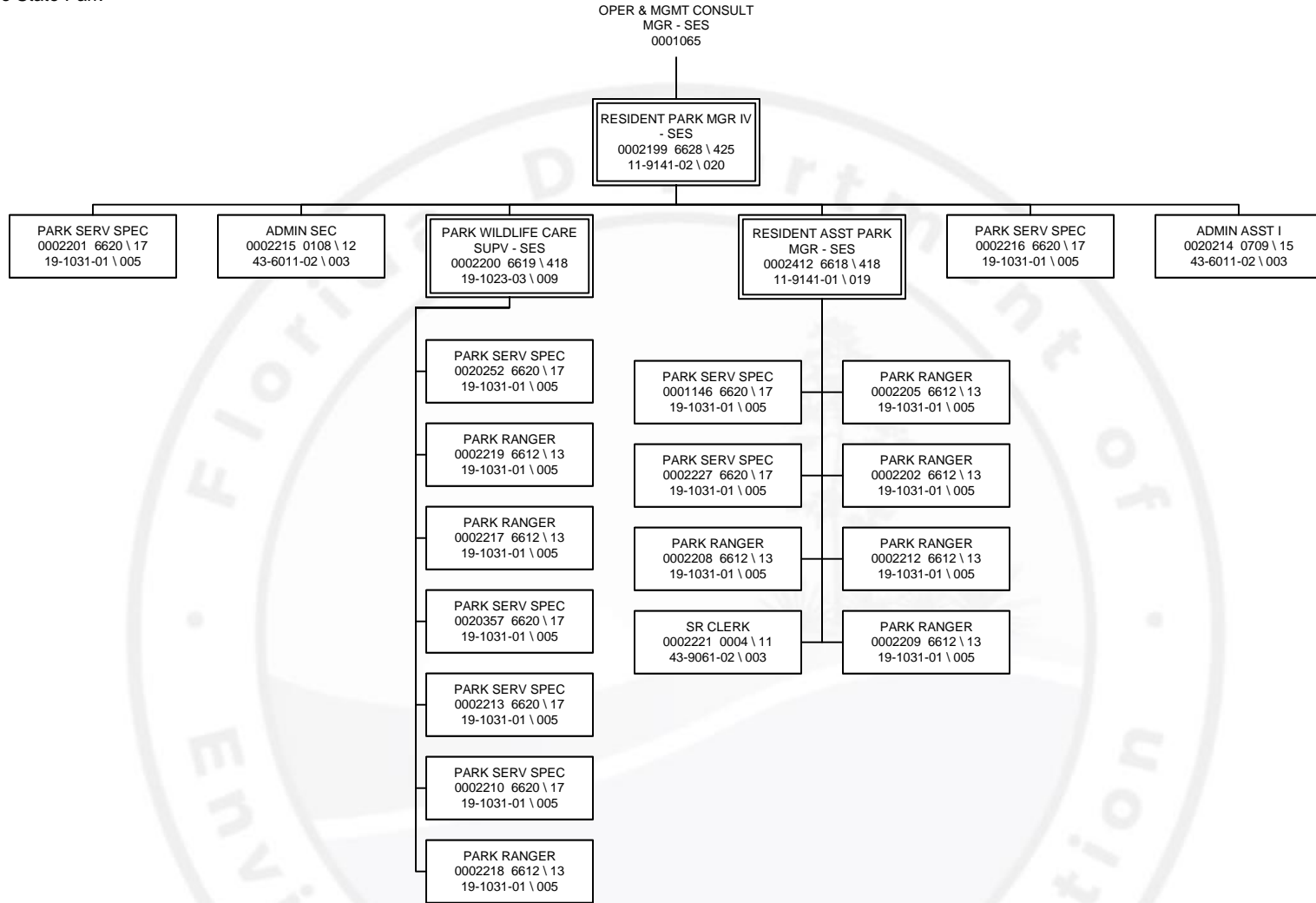
Position # 0020417 and 0000523 supervises OPS Position(s)

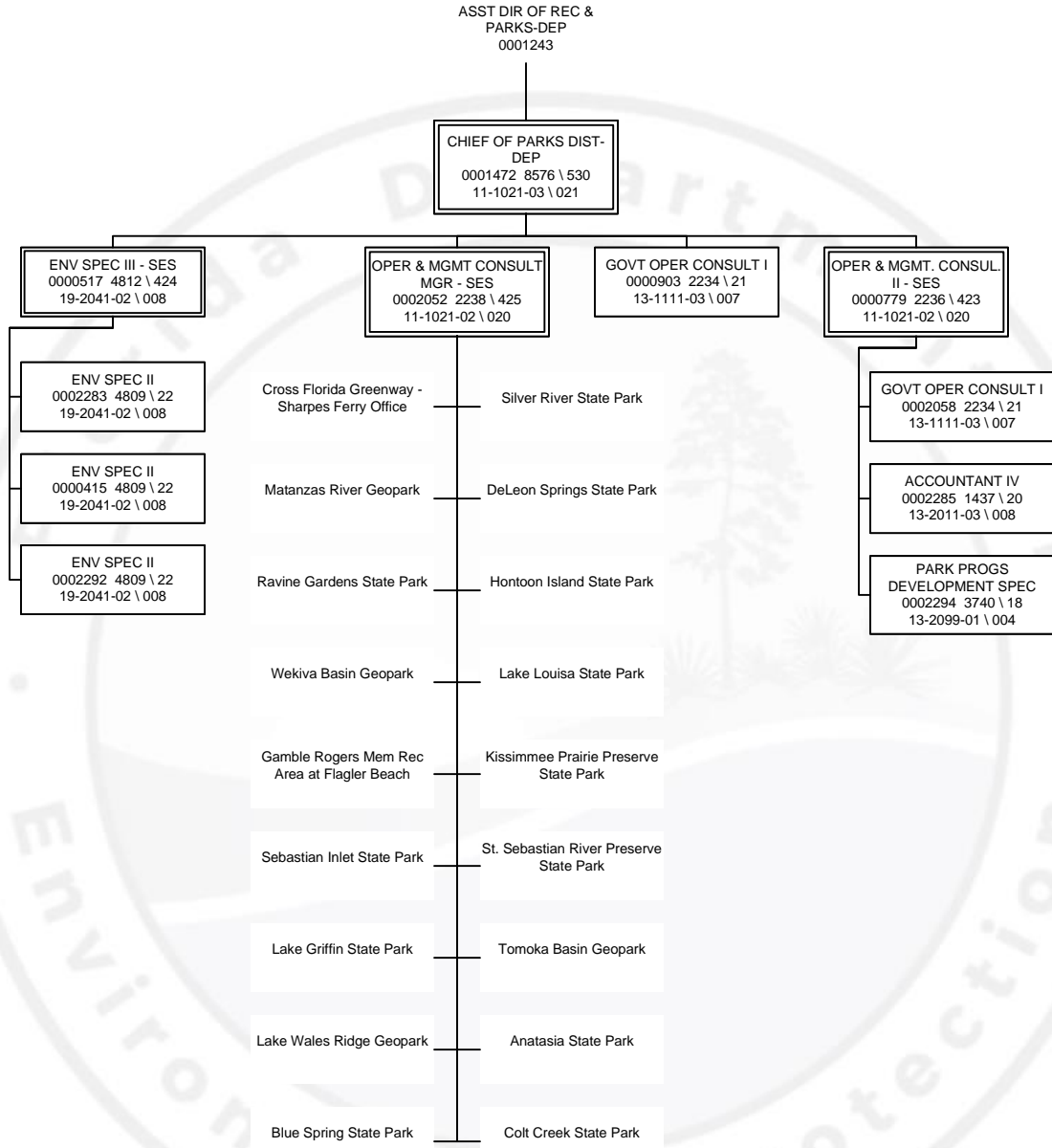


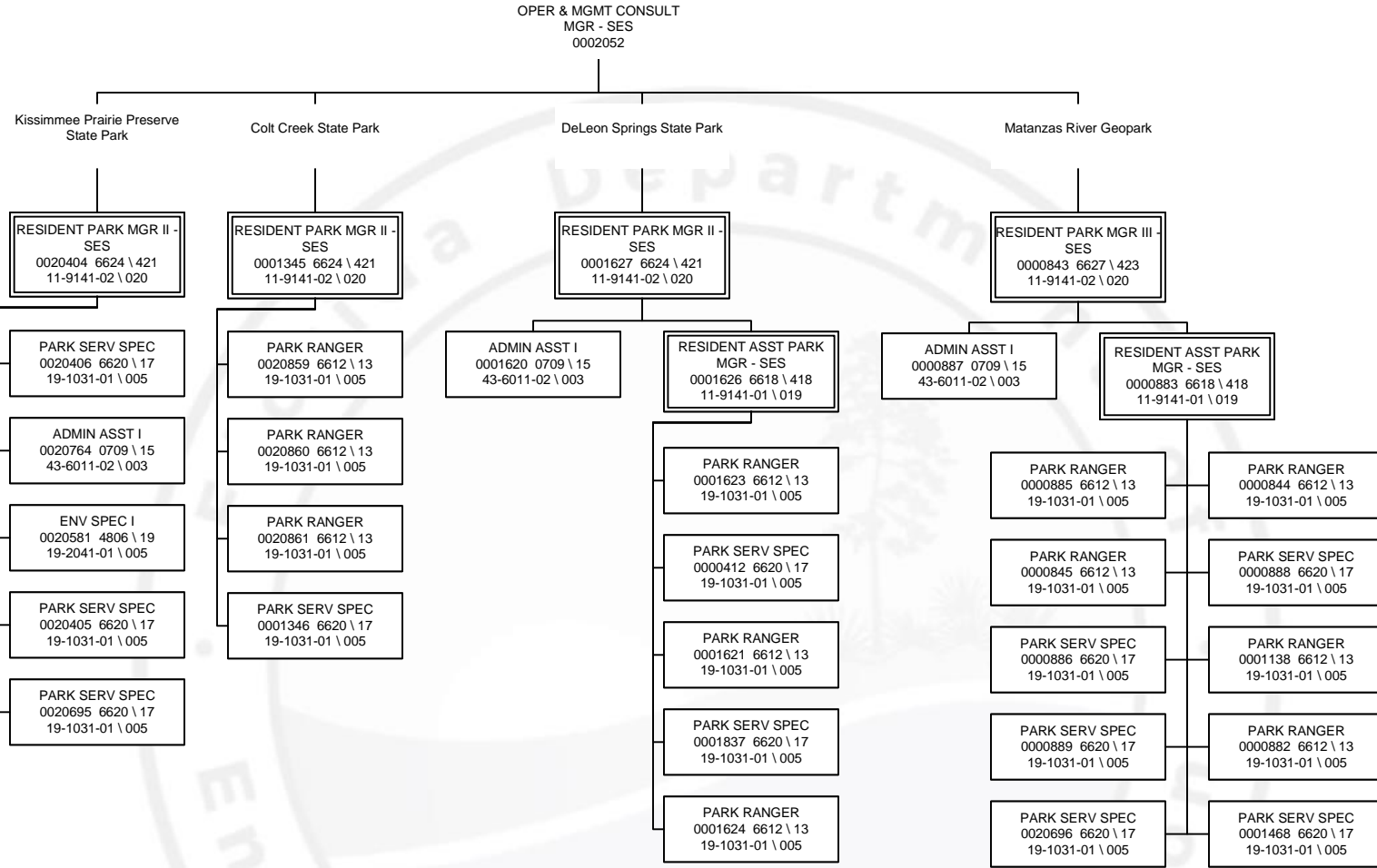
Position # 0000603 supervise OPS Position(s)

OPER & MGMT CONSULT  
 MGR - SES  
 0001065









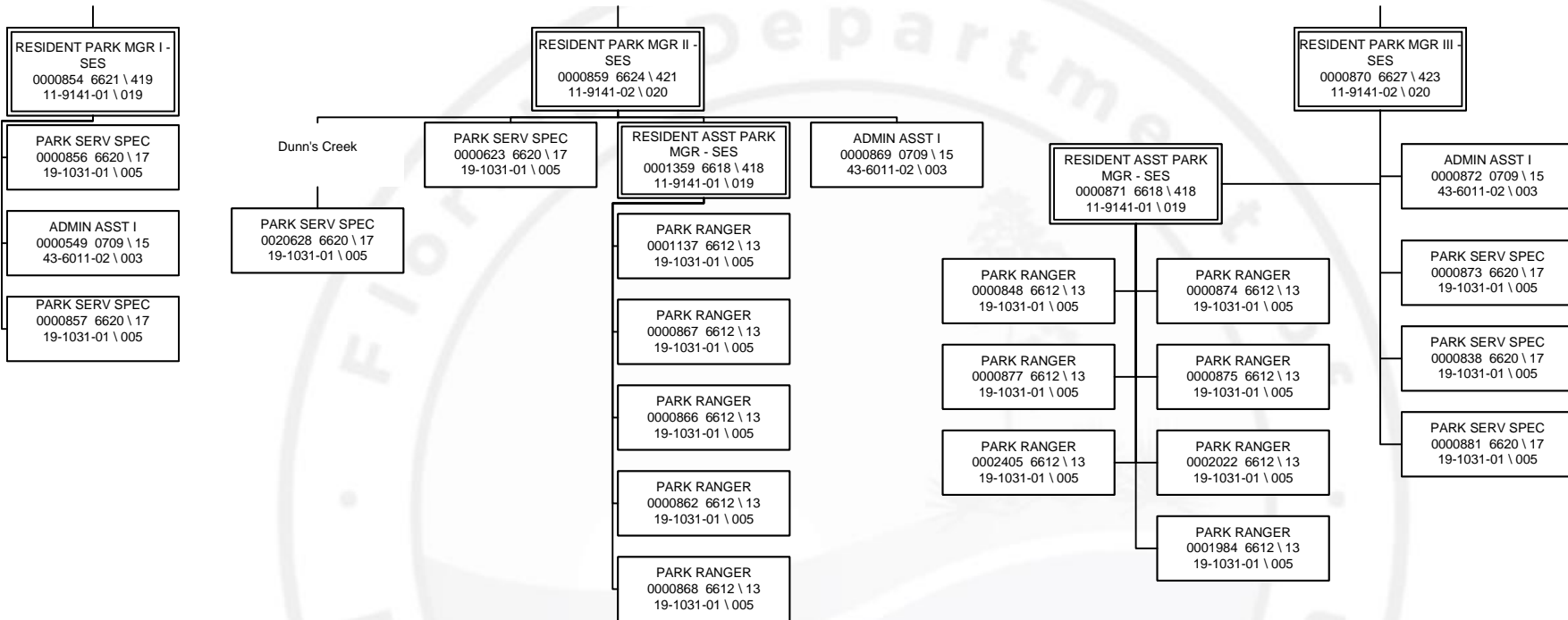


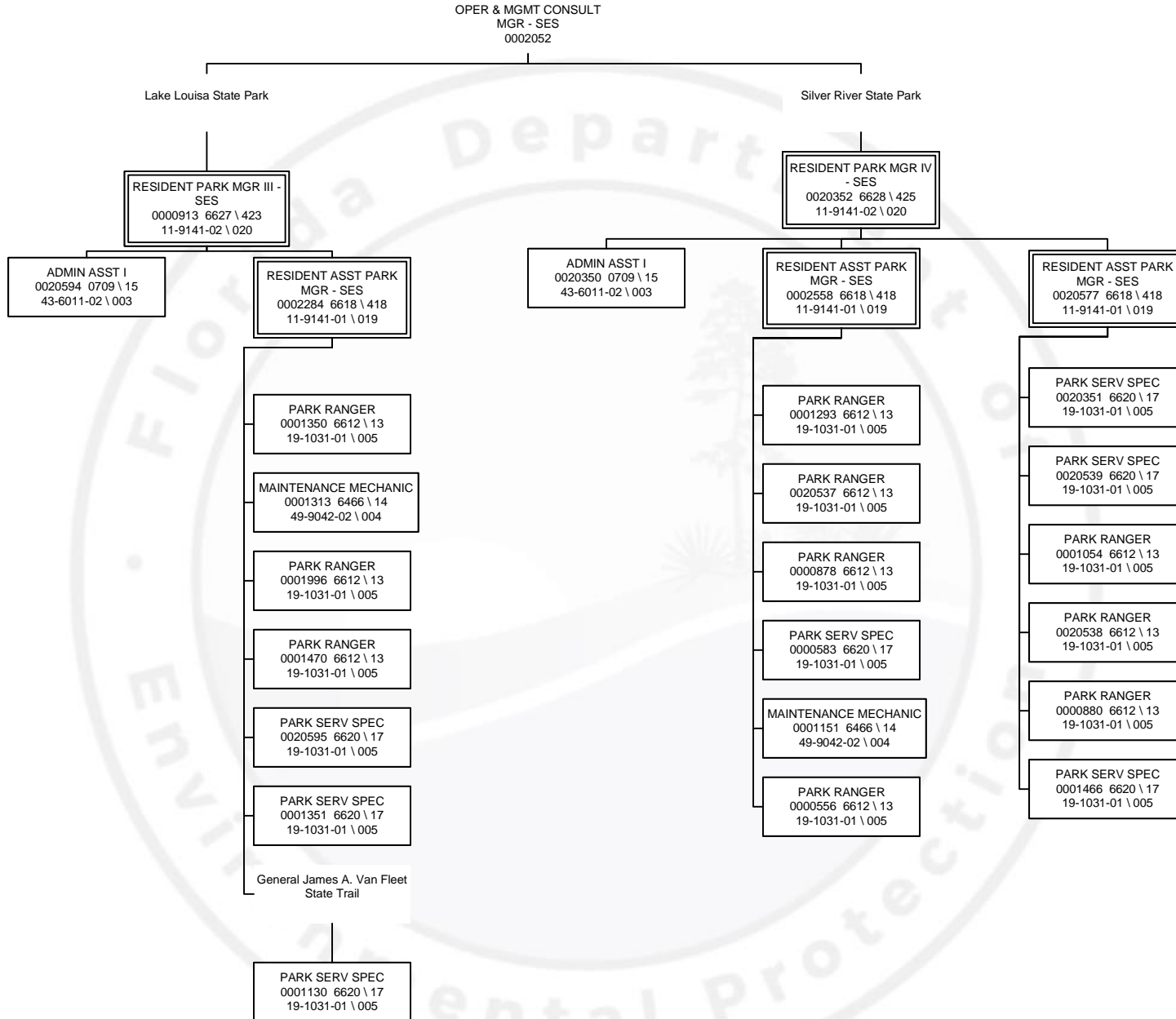
OPER & MGMT CONSULT  
 MGR - SES  
 0002052

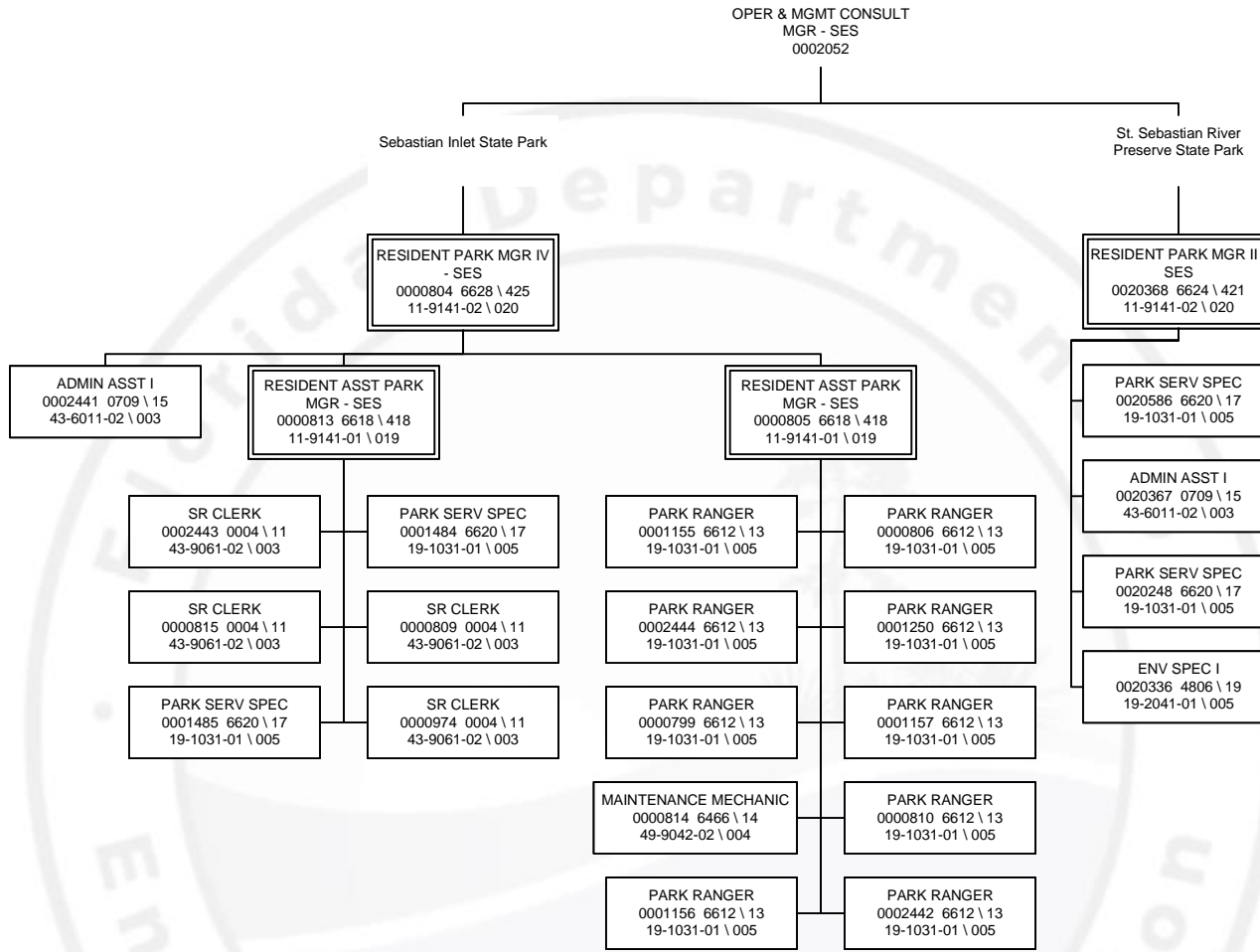
Lake Griffin State Park

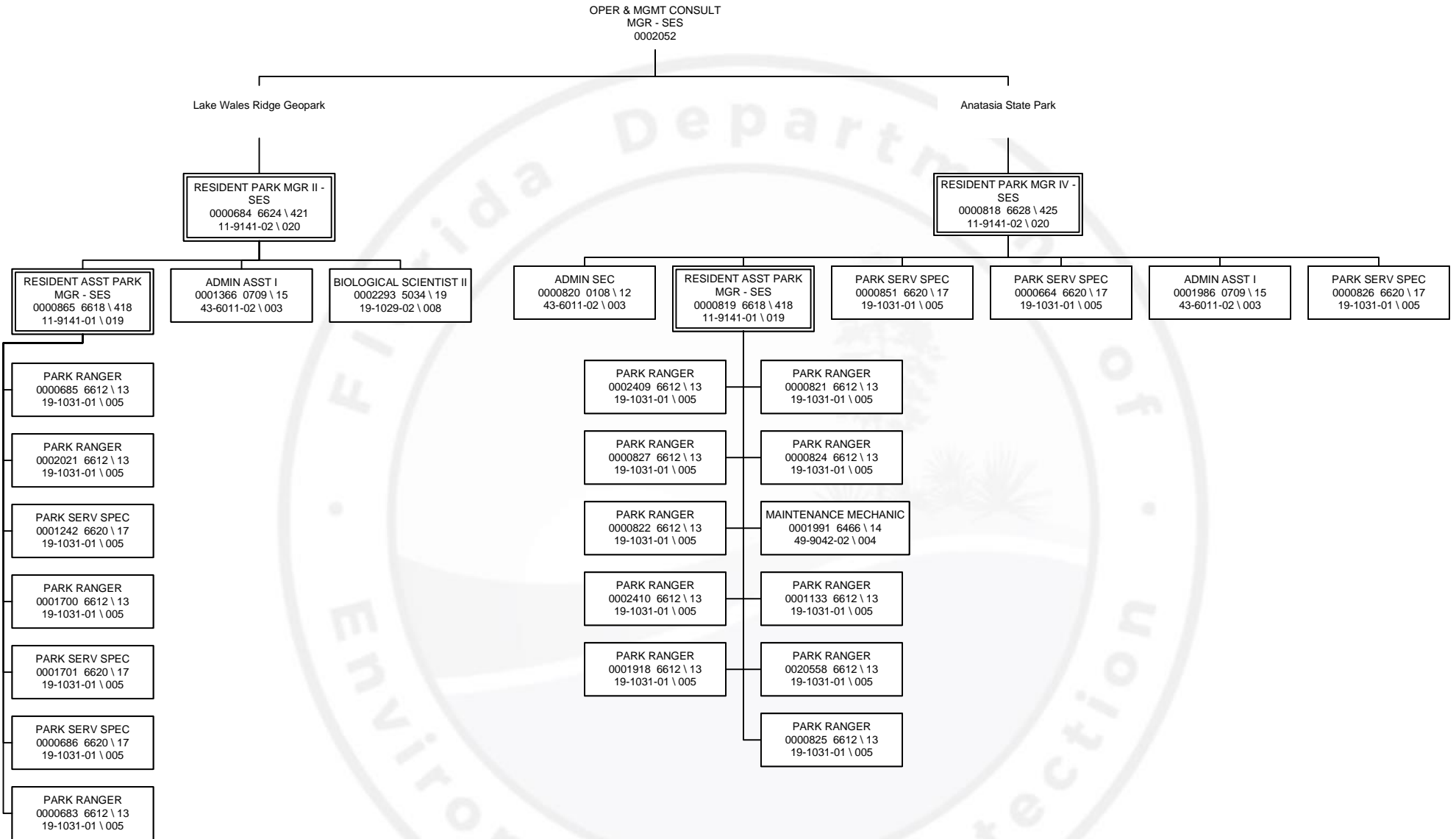
Ravine Gardens State Park

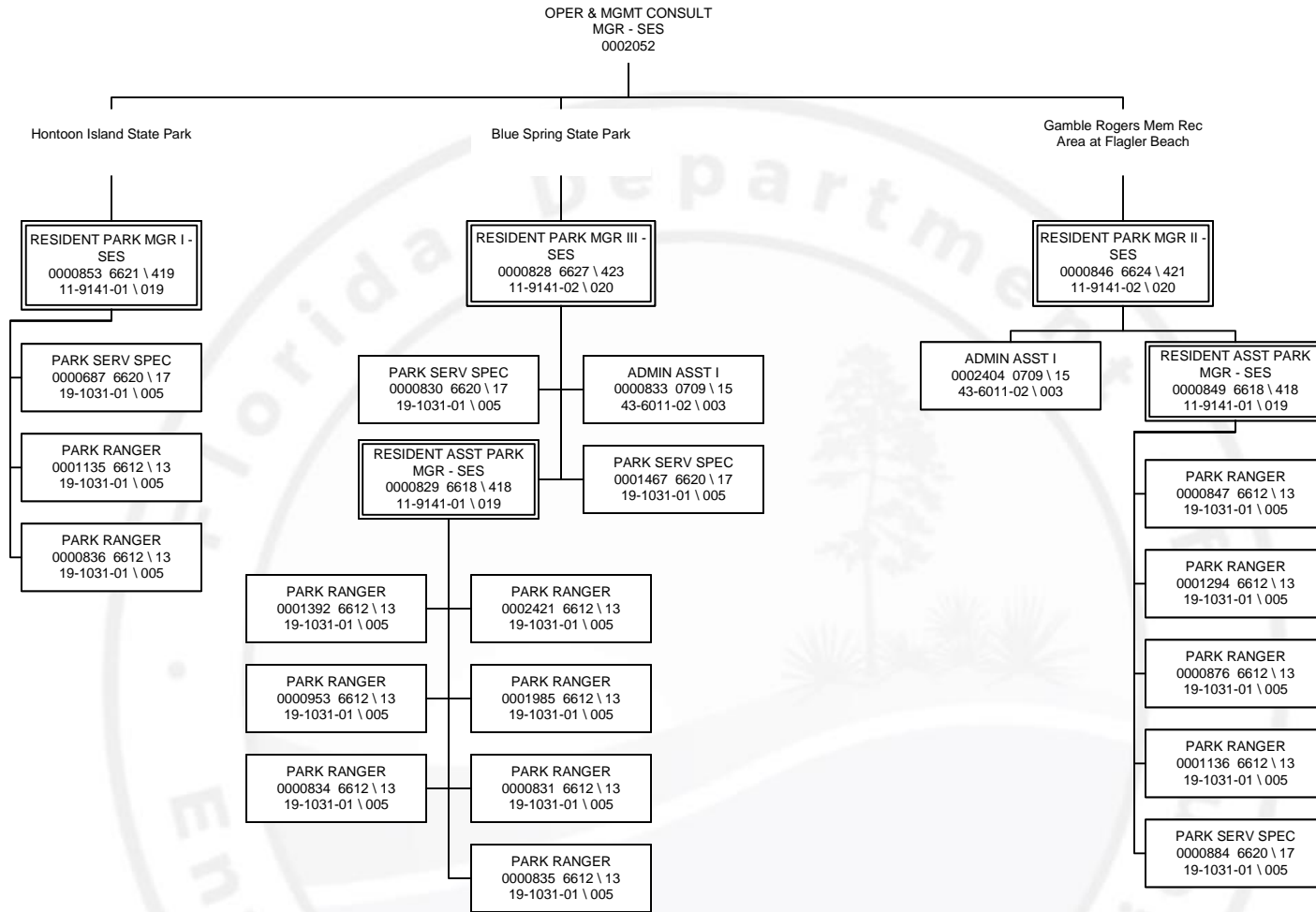
Tomoka Basin Geopark

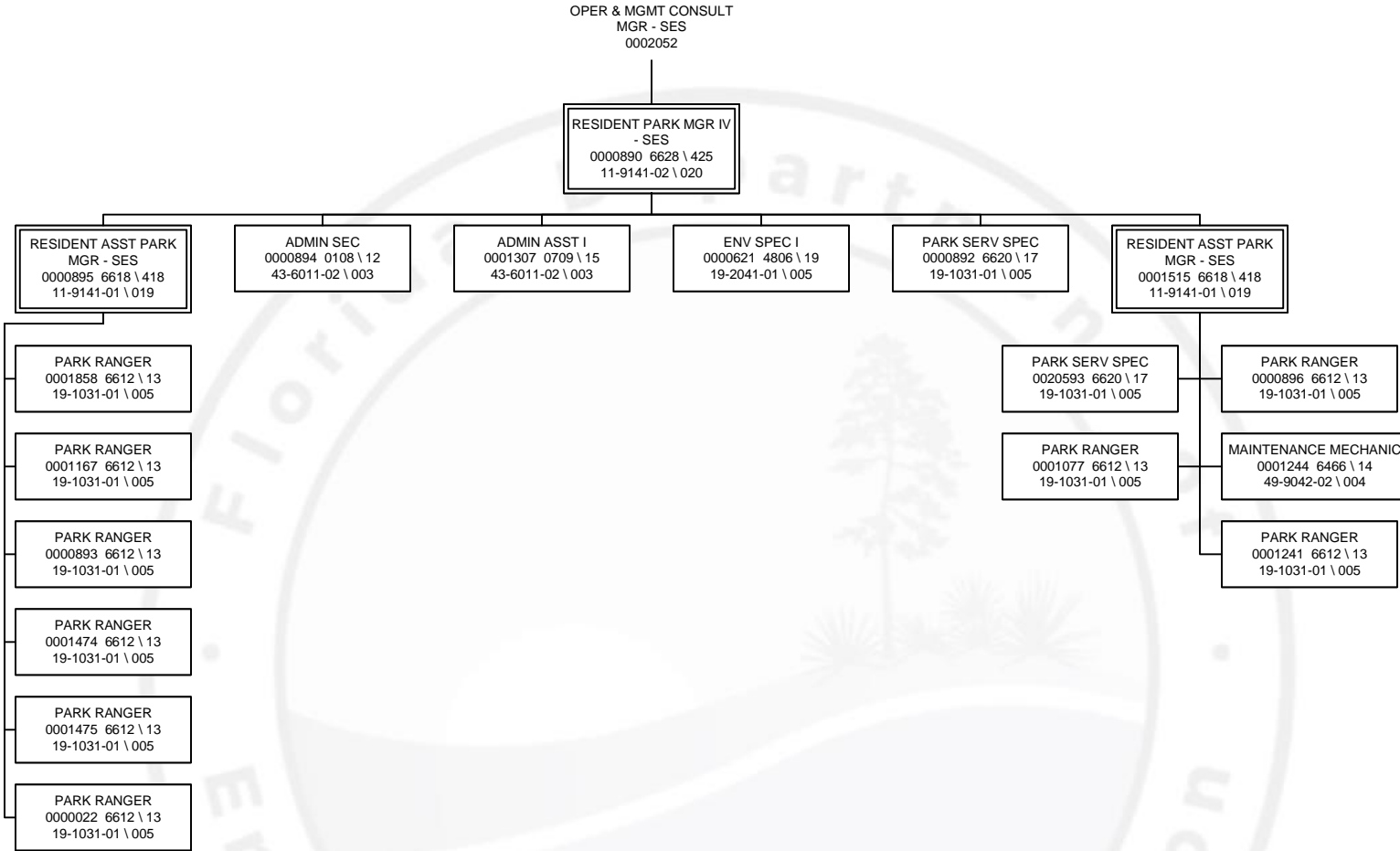


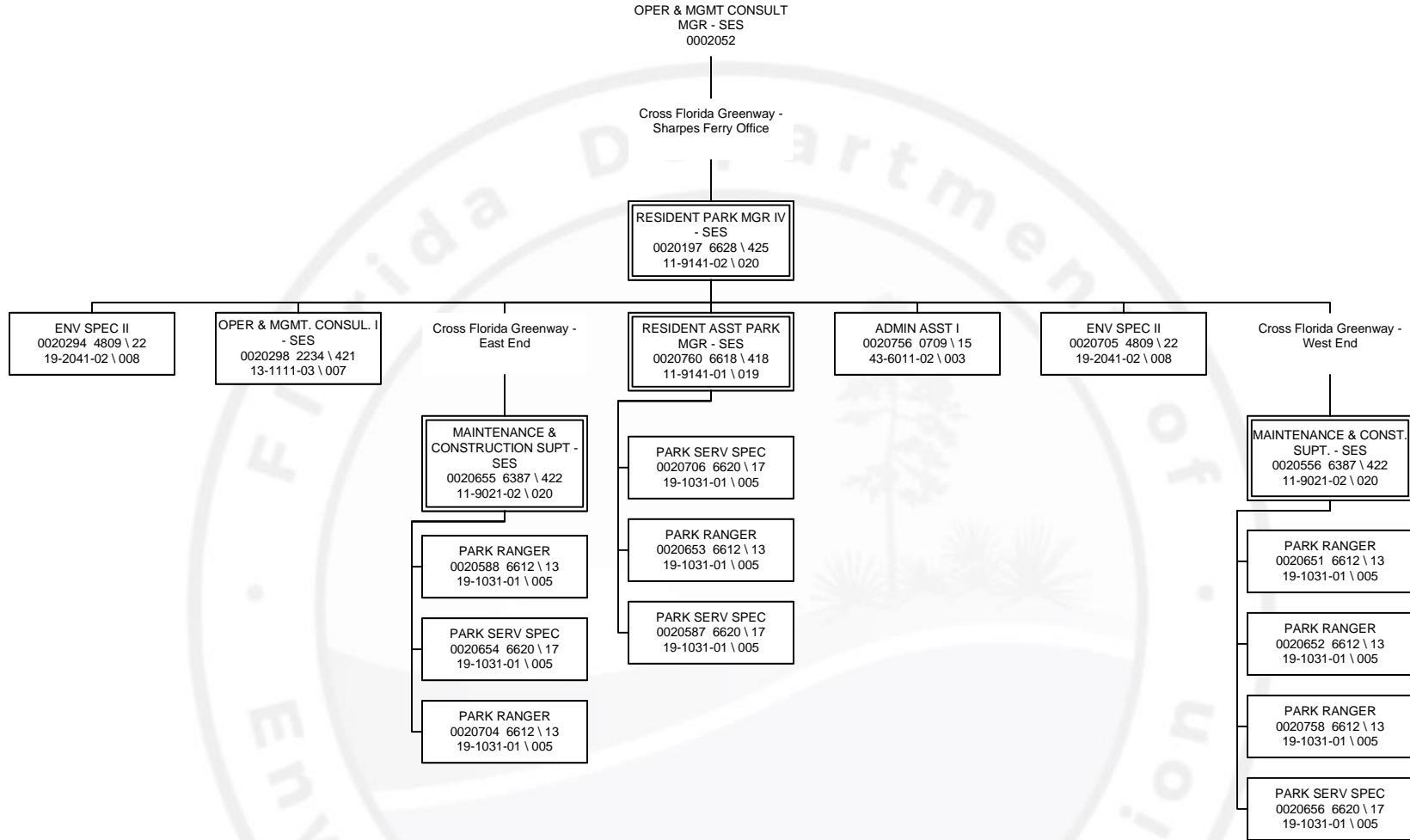


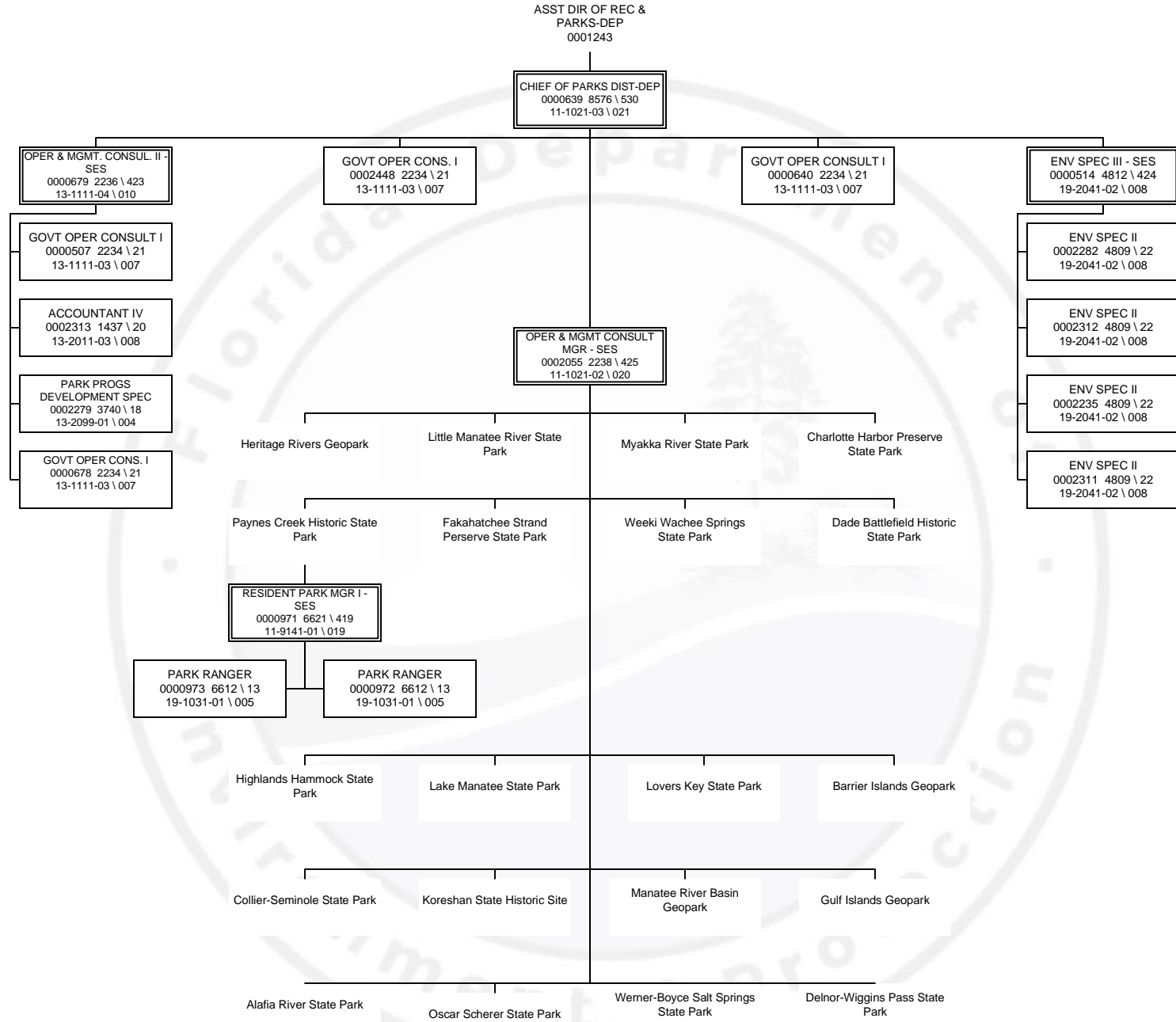






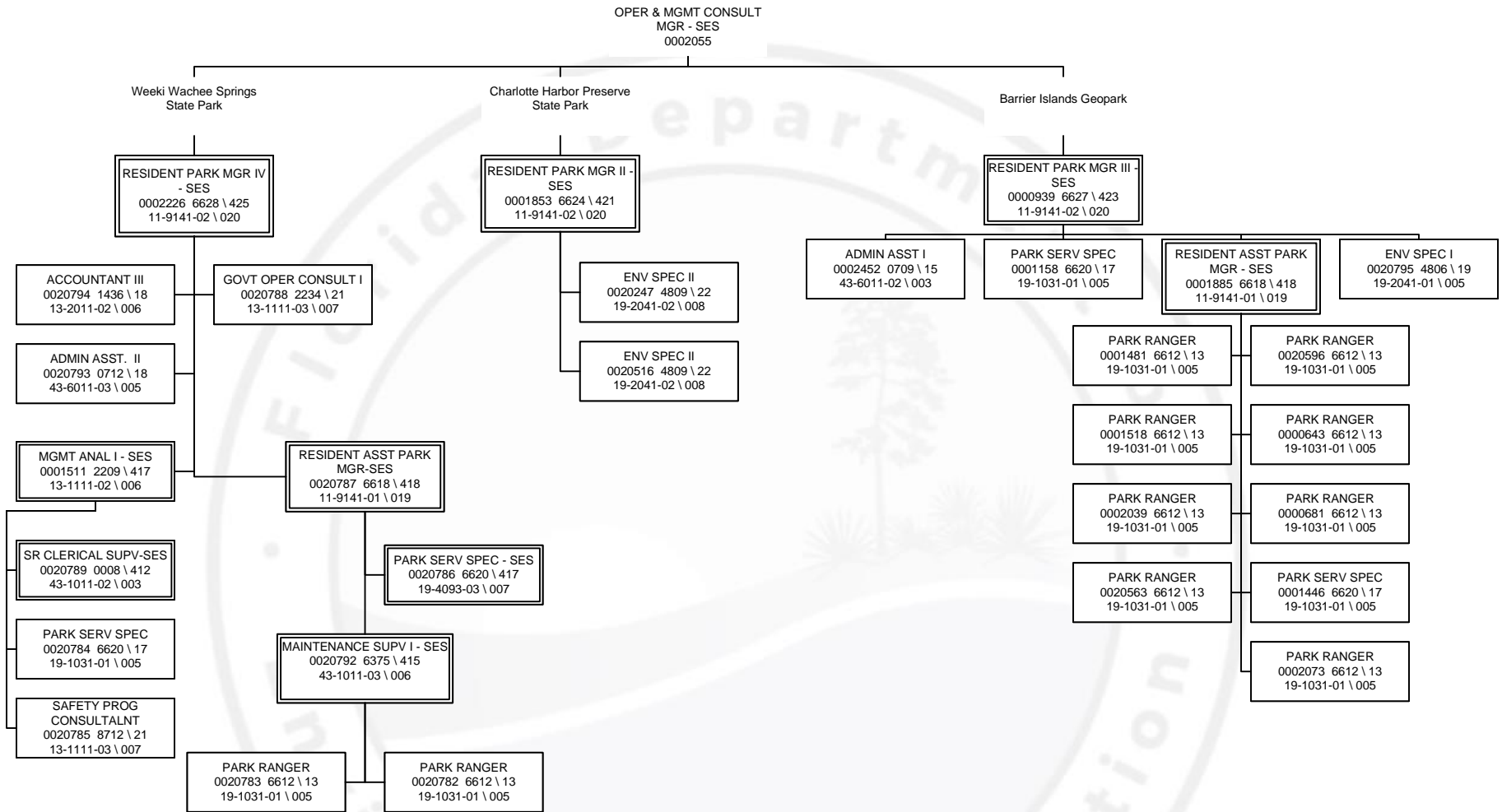


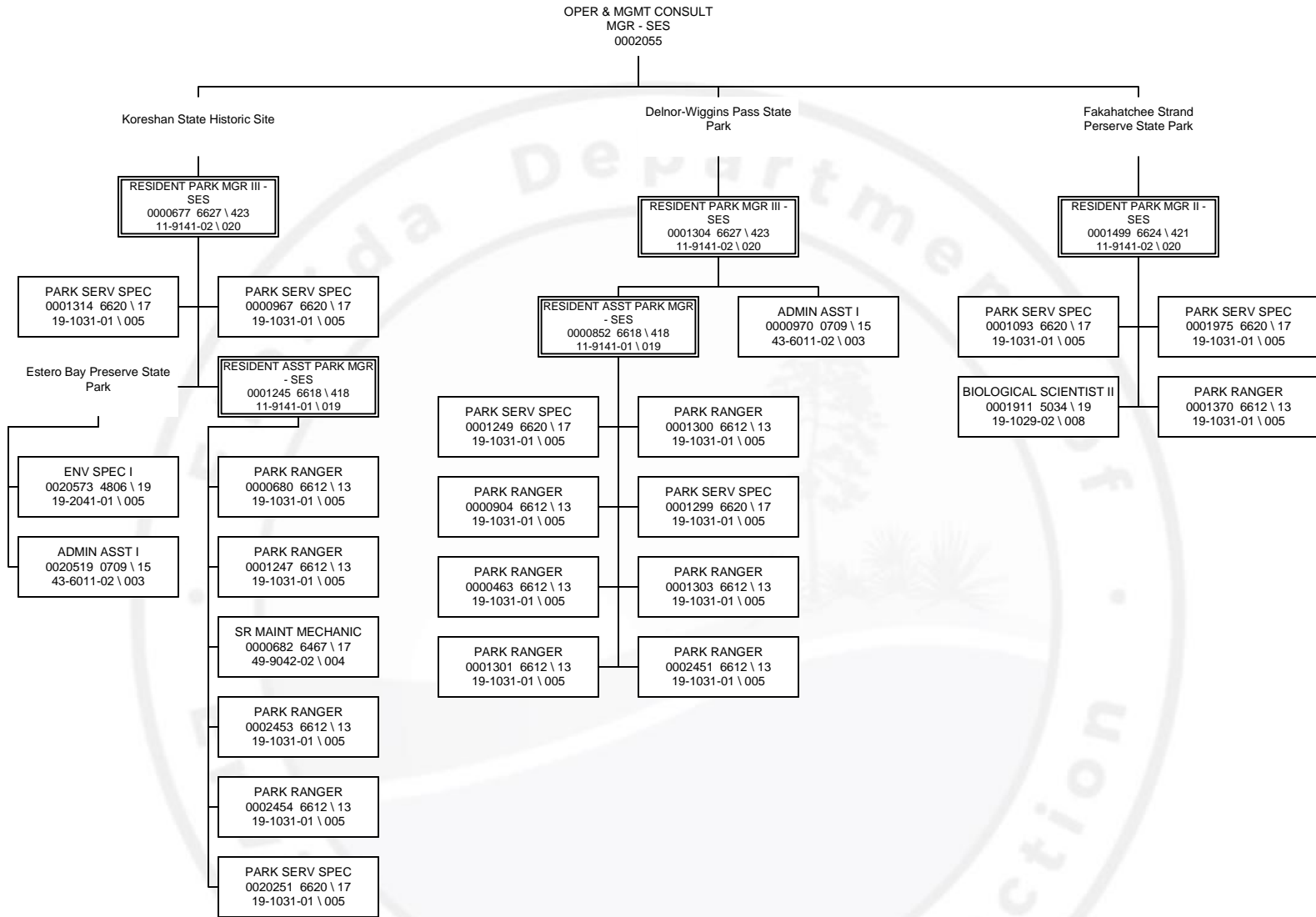


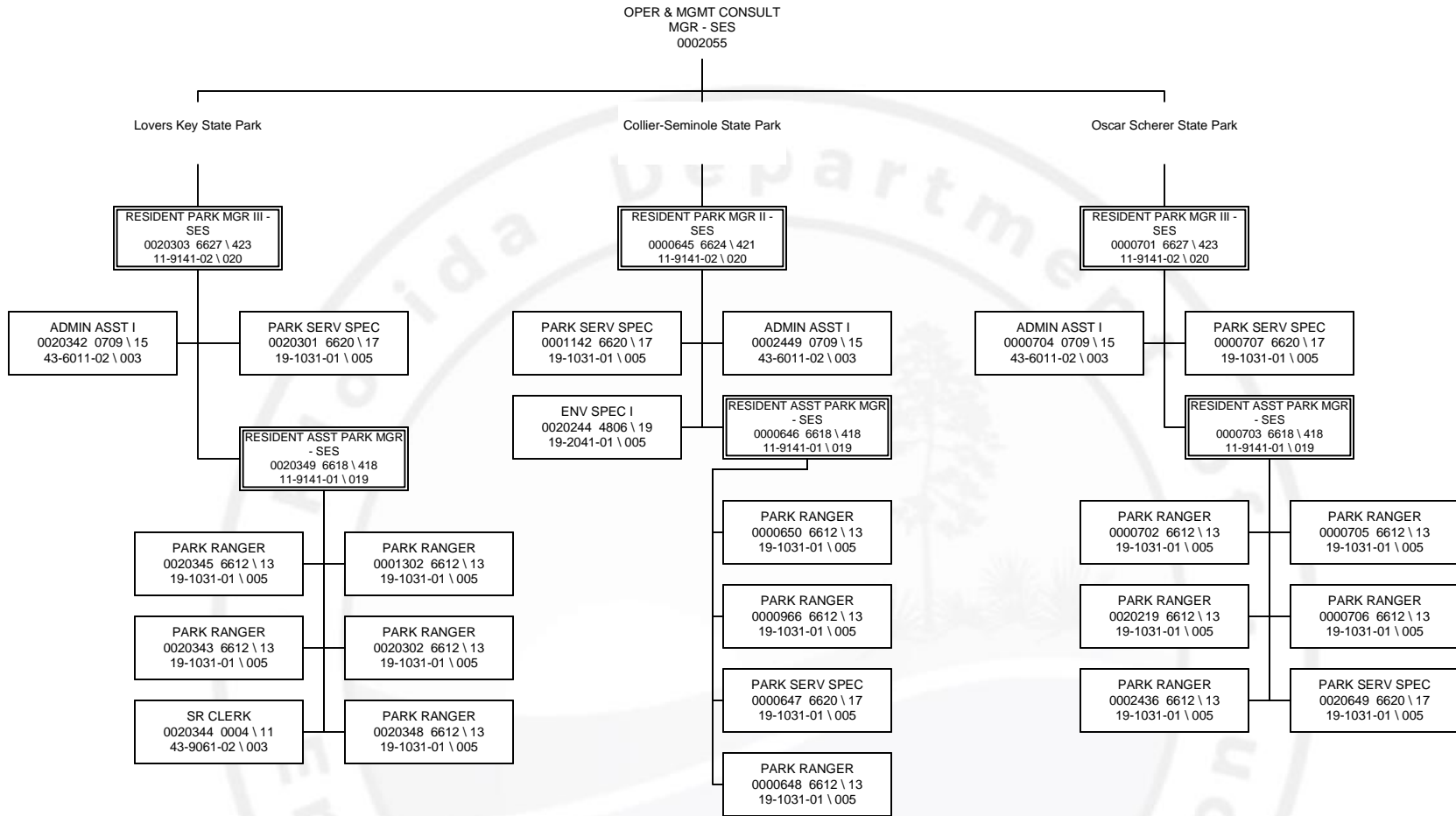


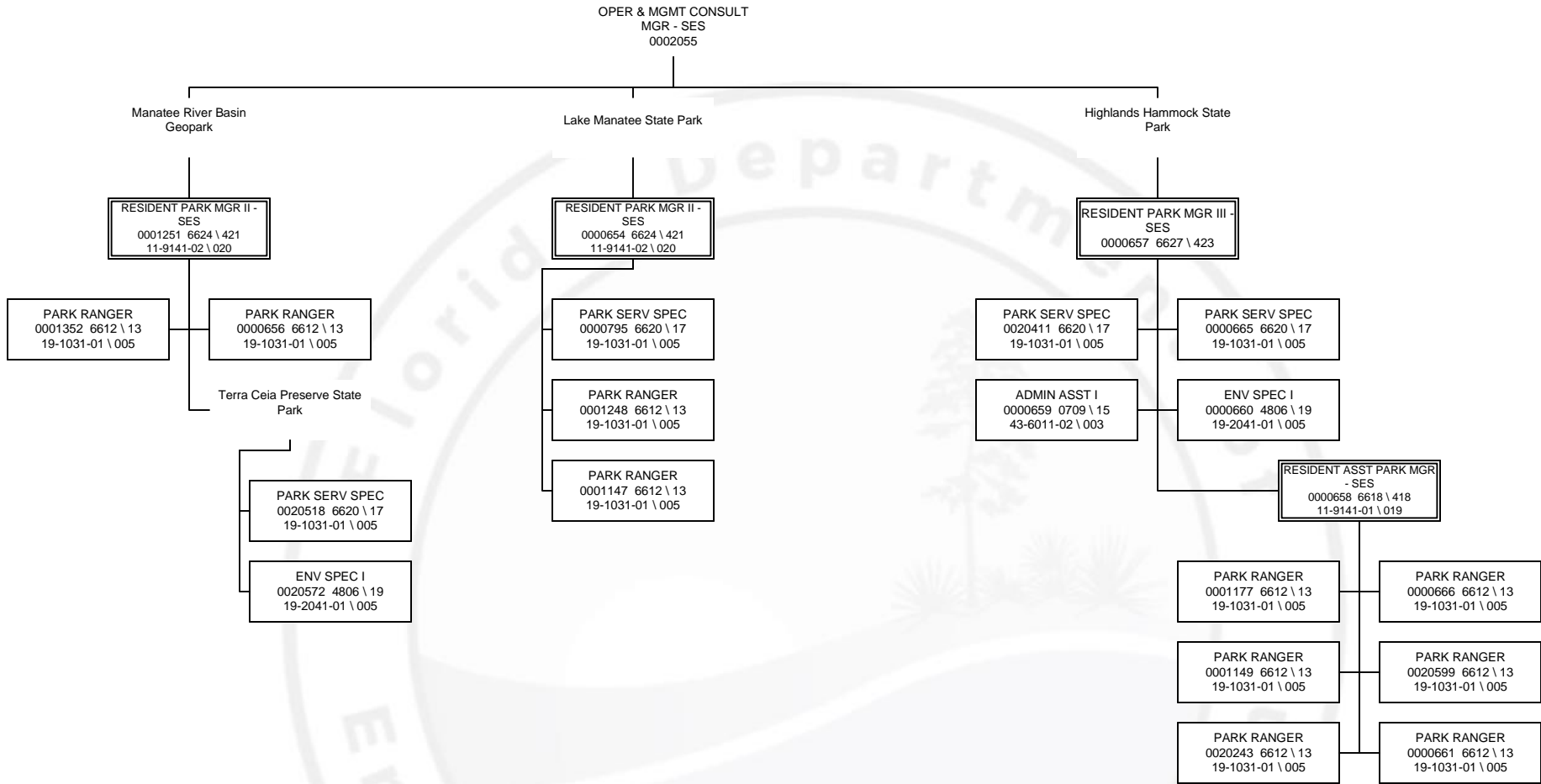


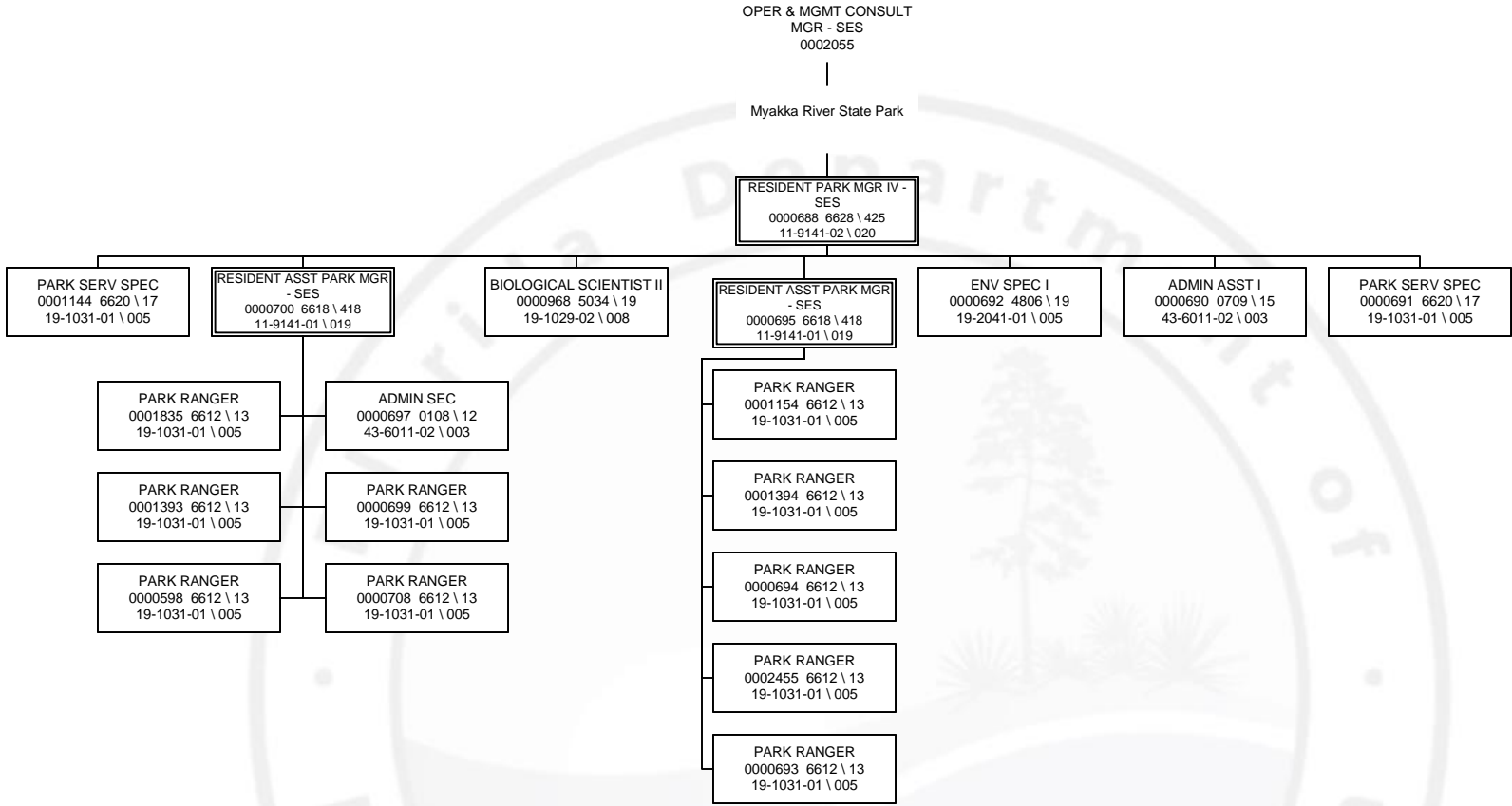
Position #'s 0020786, 0020789, and 0001511 supervise OPS position(s)

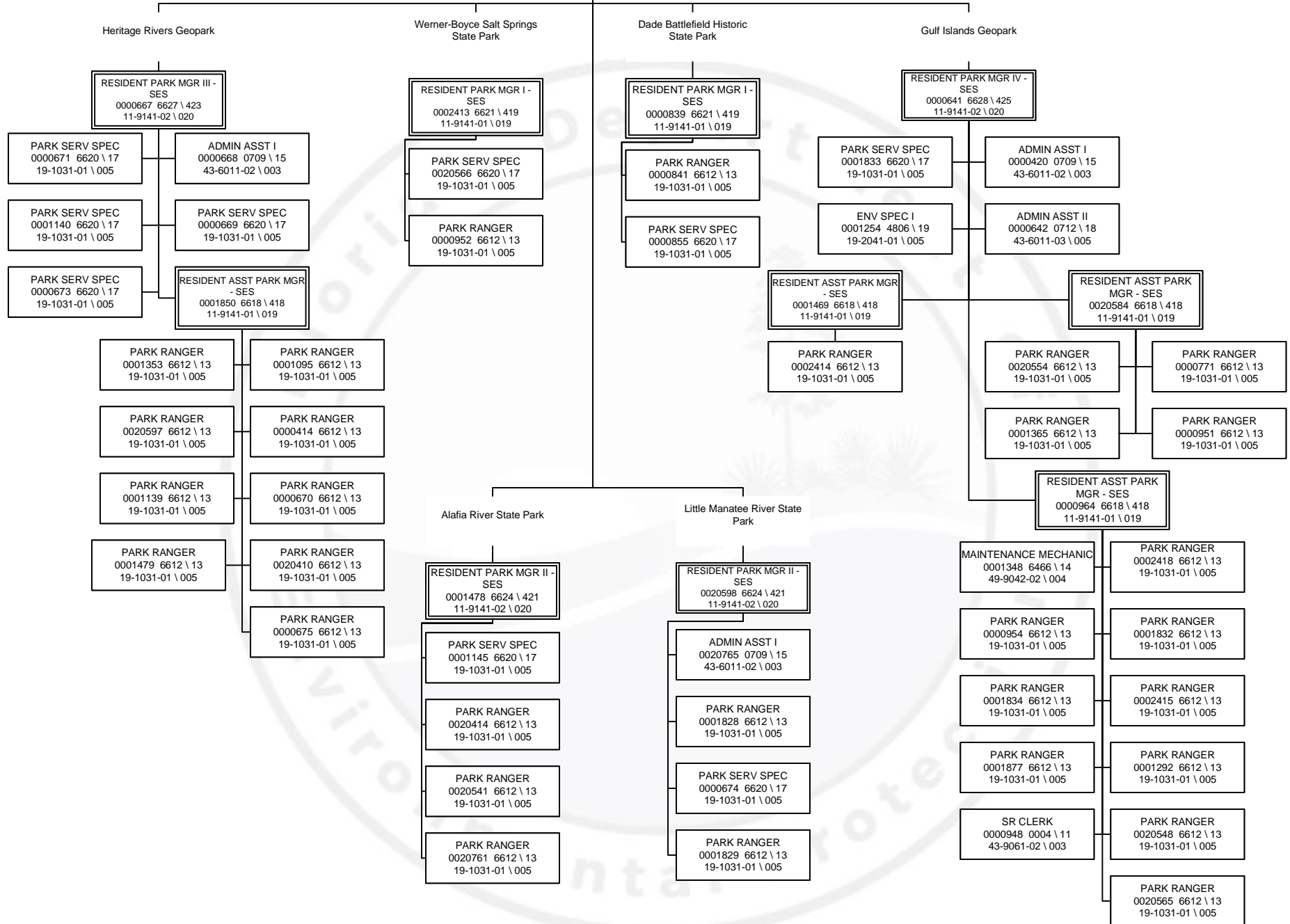




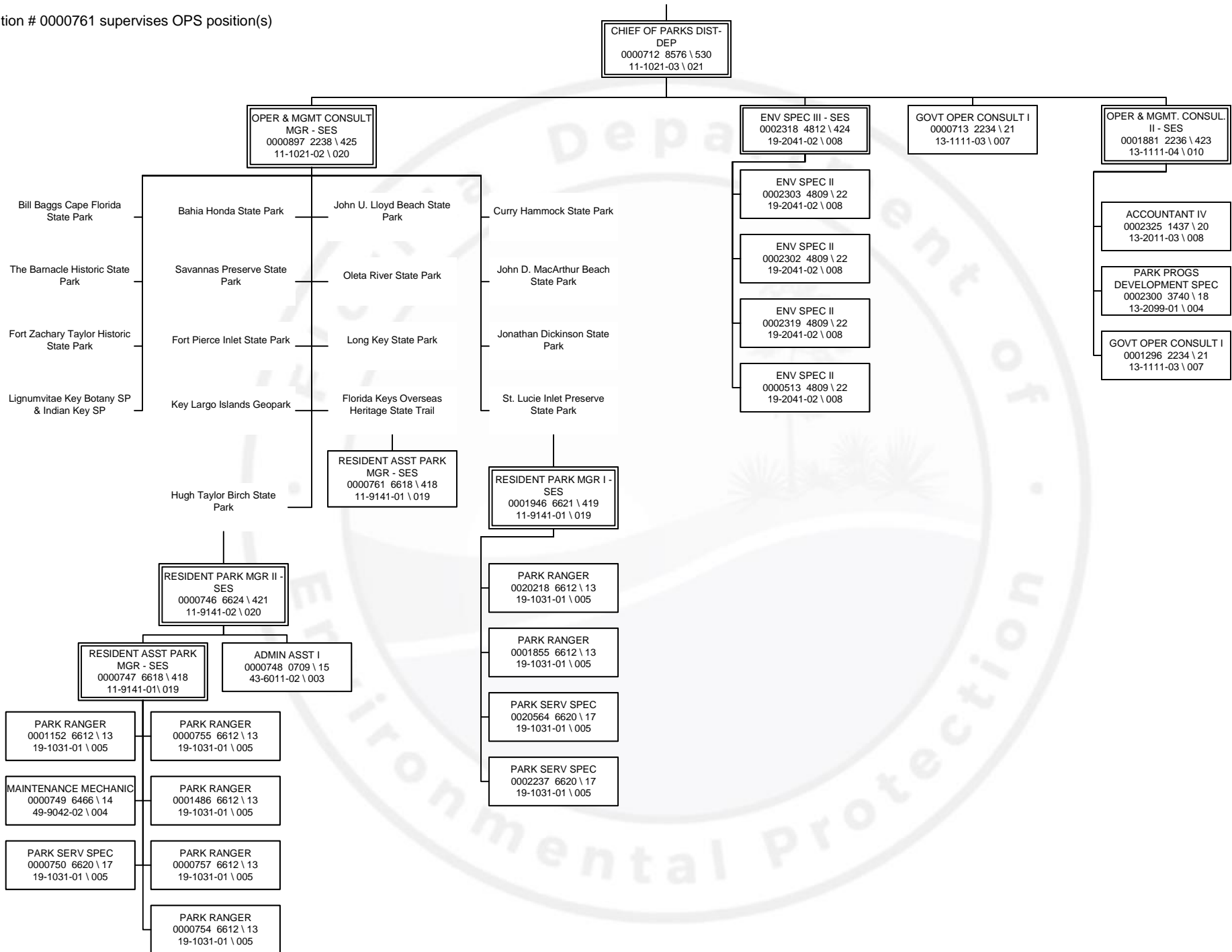


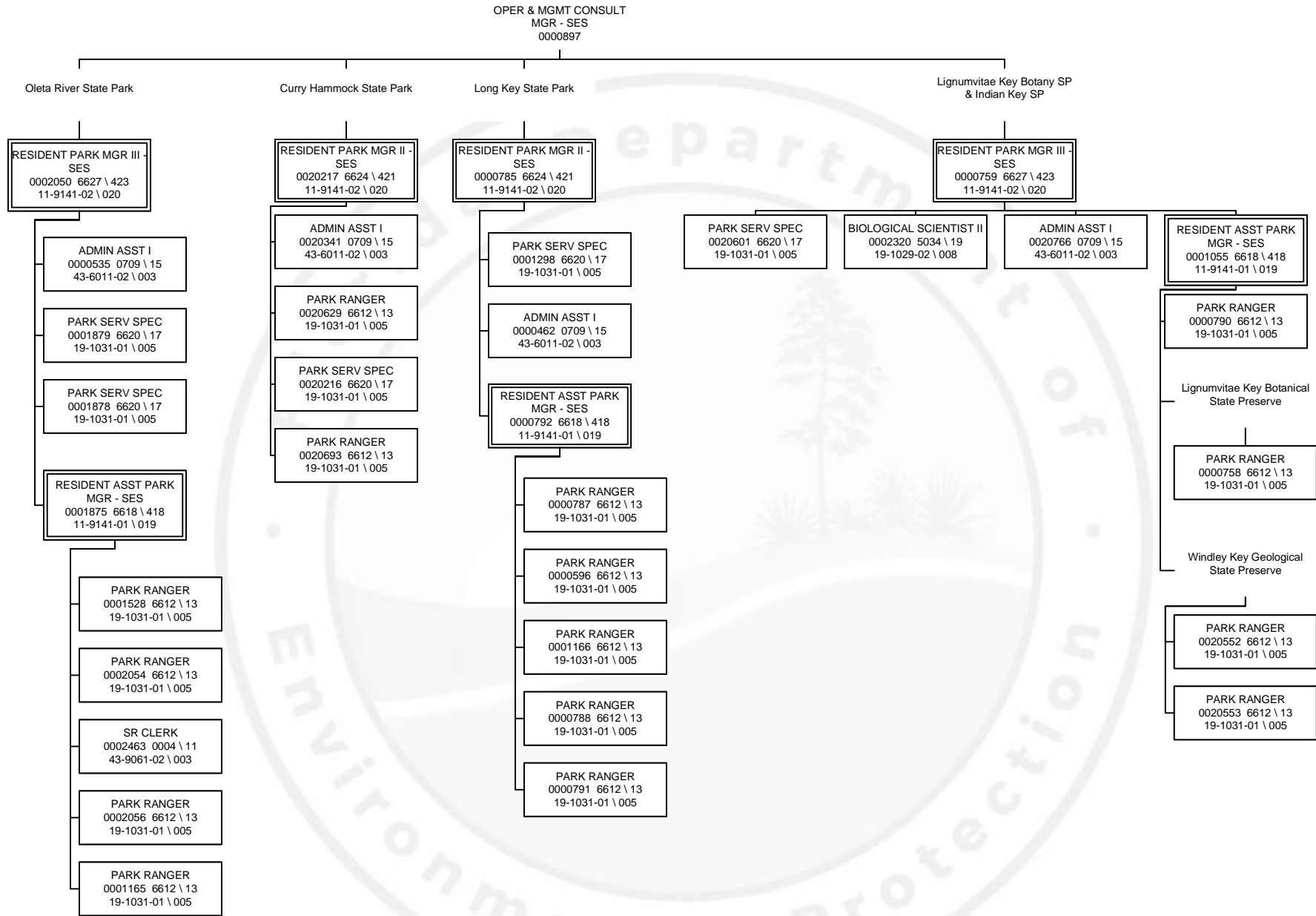




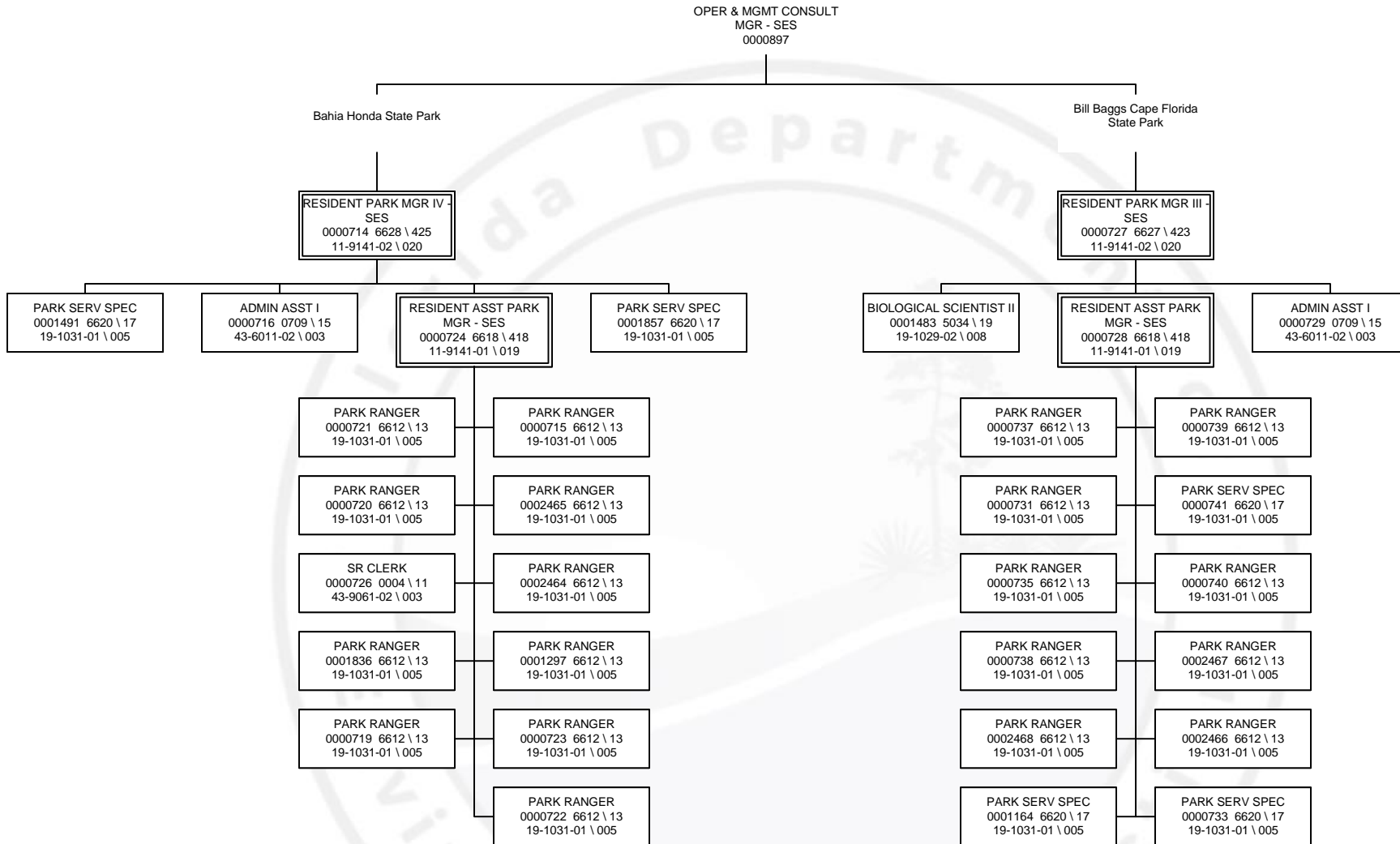


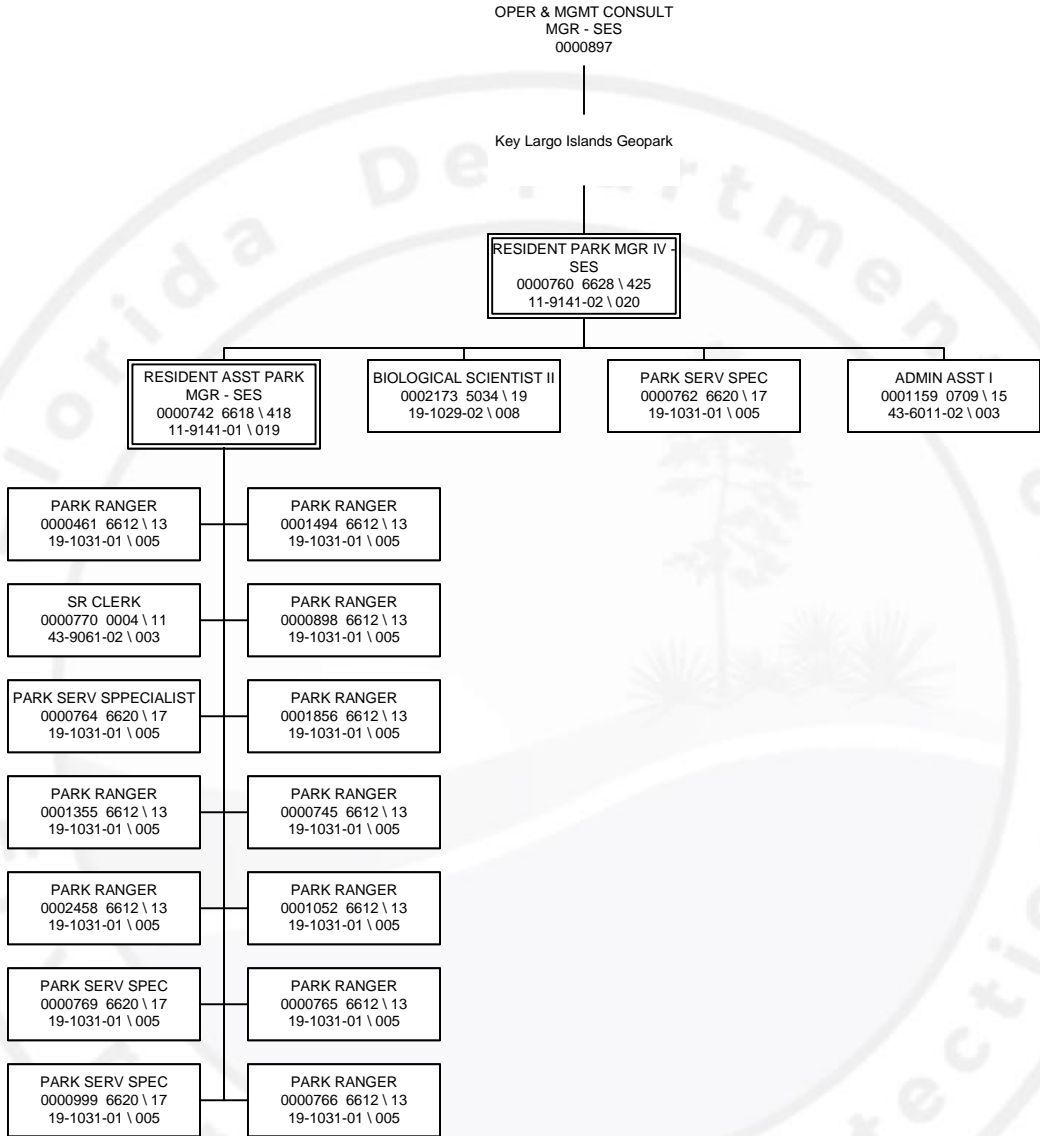
Position # 0000761 supervises OPS position(s)

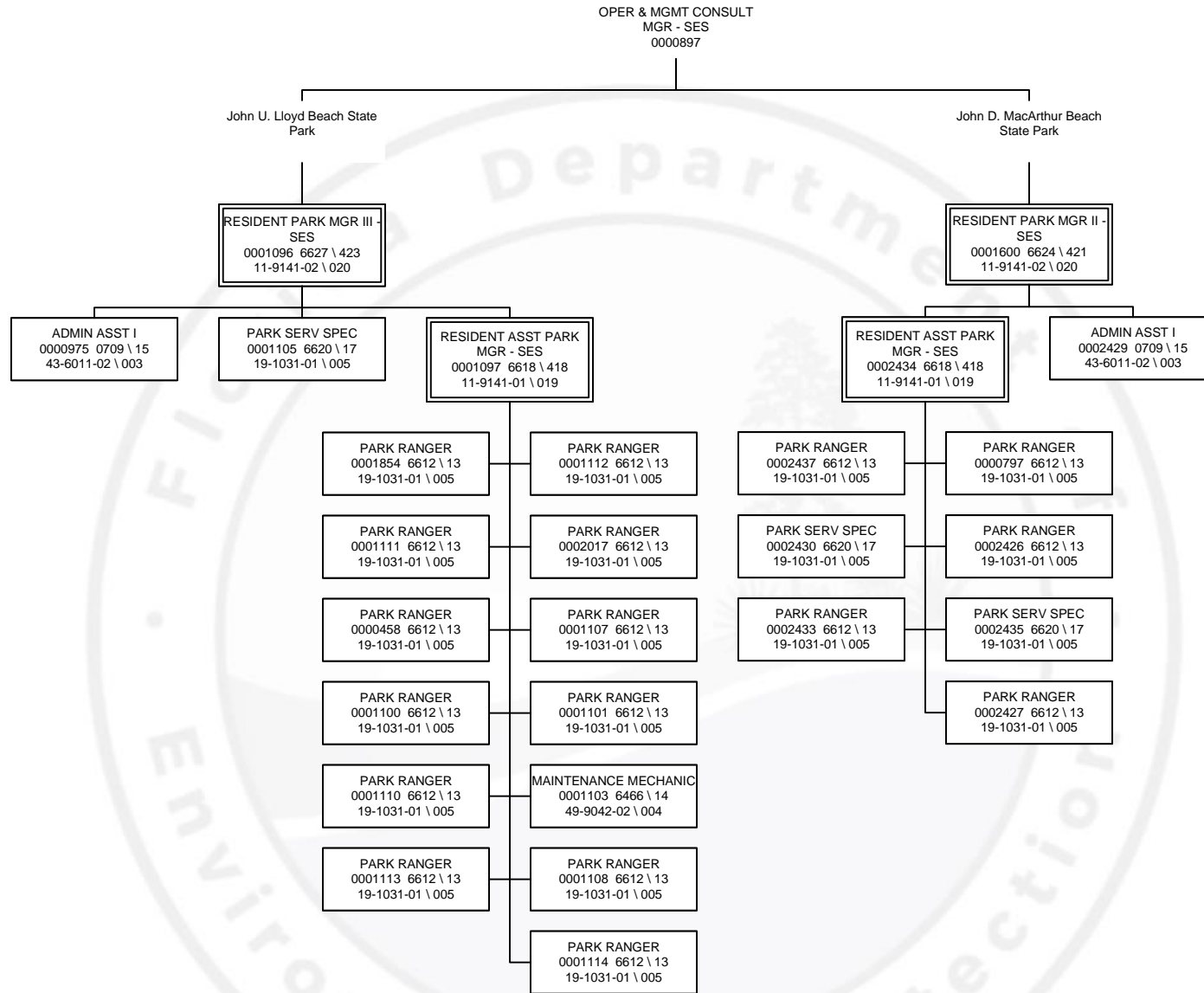






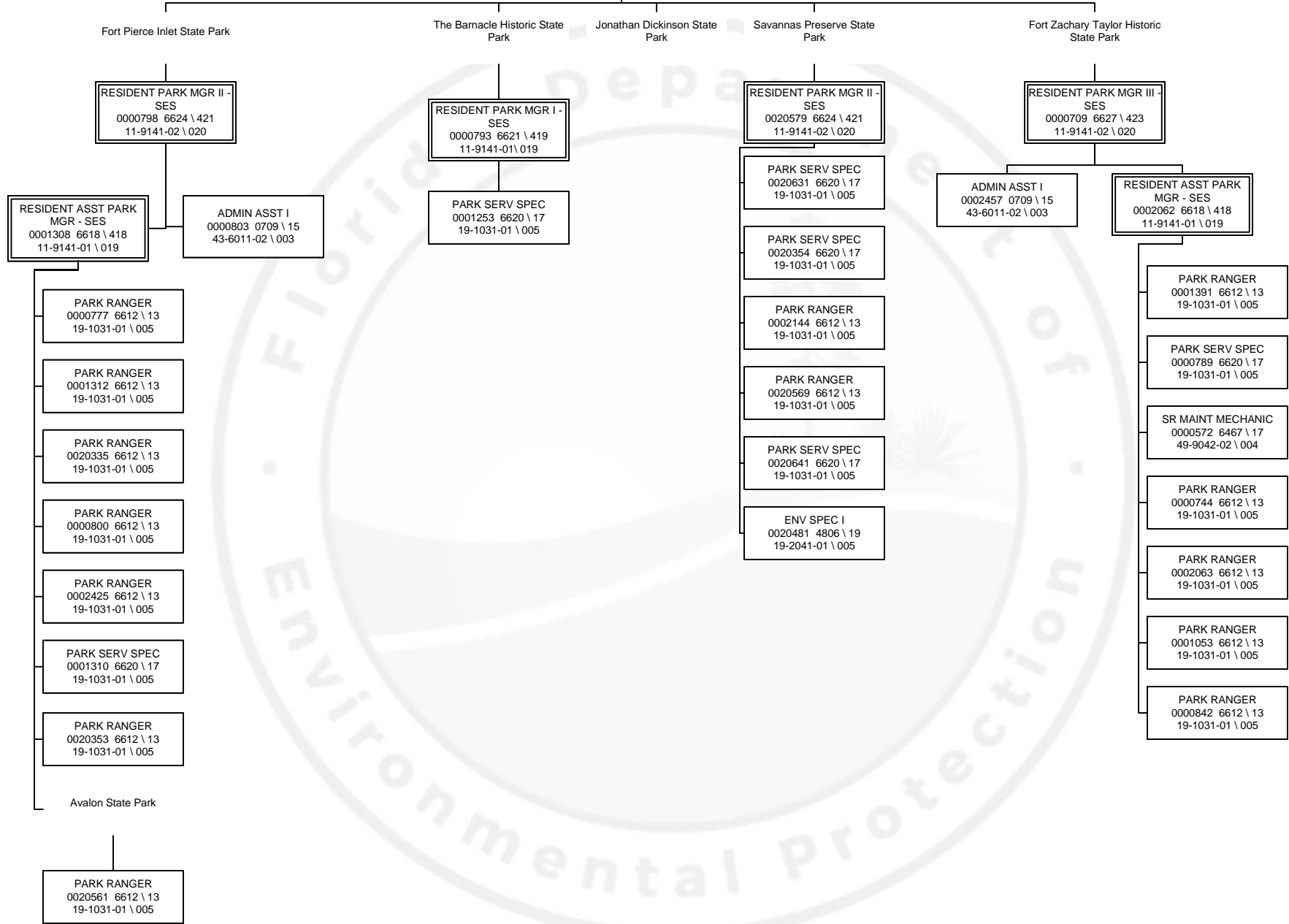


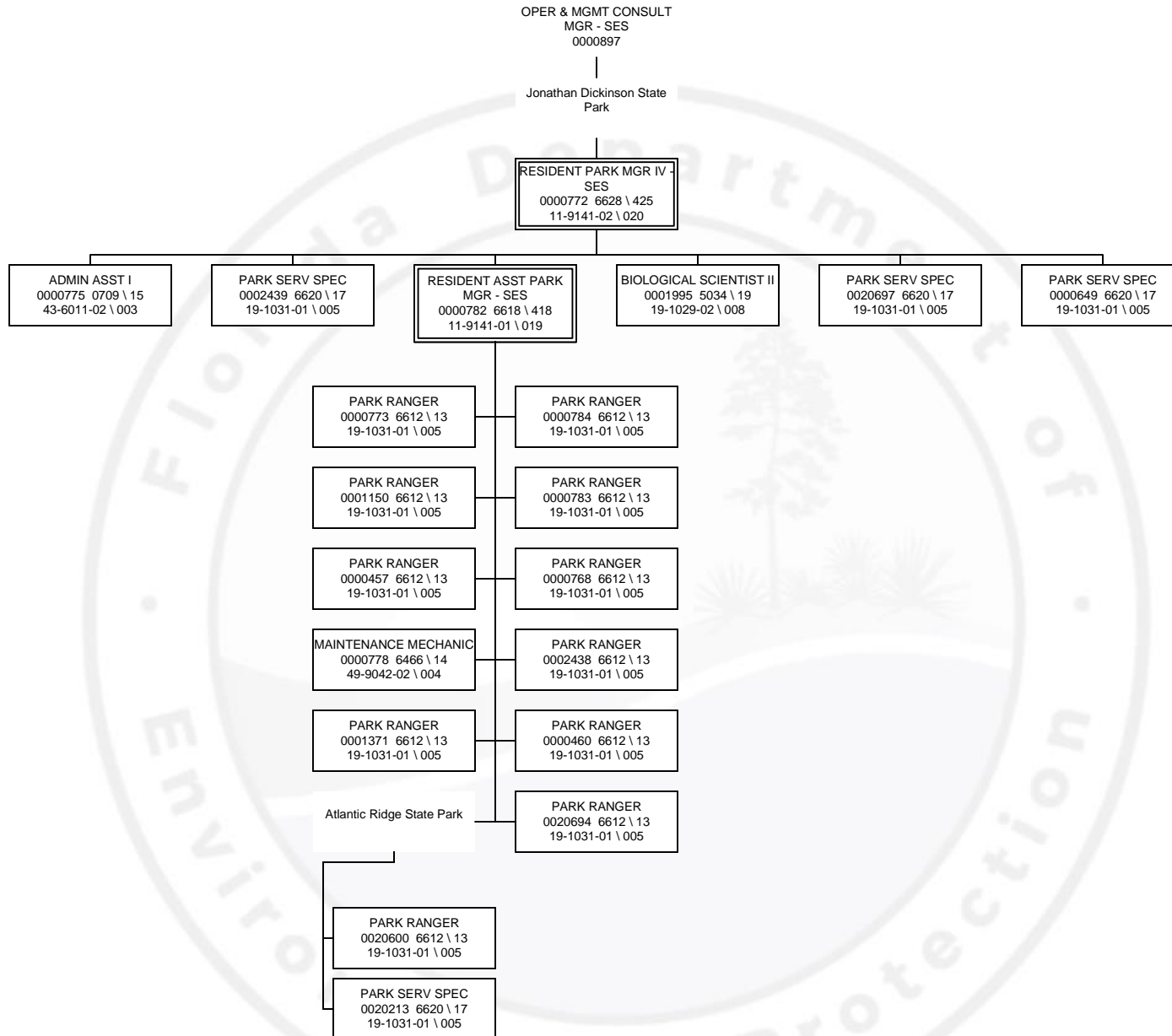




Position # 0000793 supervises OPS position(s)

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  
 0011366 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 I  
 0010361 4806 \ 19  
 19-2041-01 \ 005

ENV SPEC II  
 0011499 4809 \ 22  
 19-2041-02 \ 008

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

ENV SPEC II  
 0020125 4809 \ 22  
 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 I  
 00020744 4806 \ 19  
 19-2041-01 \ 005

ENV SPEC II  
 0011381 4809 \ 22  
 19-2041-02 \ 008

ENV SPEC II  
 0020931 4809 \ 22  
 19-2041-02 \ 008

ENV SPEC III  
 0010042 4812 \ 24  
 19-2041-02 \ 008

ENV SPEC III  
 0020423 4812 \ 24  
 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 III  
 0010194 4812 \ 24  
 19-2041-02 \ 008

ENV SPEC II  
 0011565 4809 \ 22  
 19-2041-02 \ 008

ENV SPEC I  
 0020380 4806 \ 19  
 19-2041-01 \ 005

ENV SPEC II  
 0020932 4809 \ 22  
 19-2041-02 \ 008

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

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

ENV SPEC II  
 0010743 4809 \ 22  
 19-2041-02 \ 008

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

ENV SPEC III  
 0010655 4812 \ 24  
 19-2041-02 \ 008

ENG SPEC II  
 0010893 4630 \ 23  
 17-2199-03 \ 009

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

ENV SPEC I  
 0020987 4806 \ 19  
 19-2041-01 \ 005

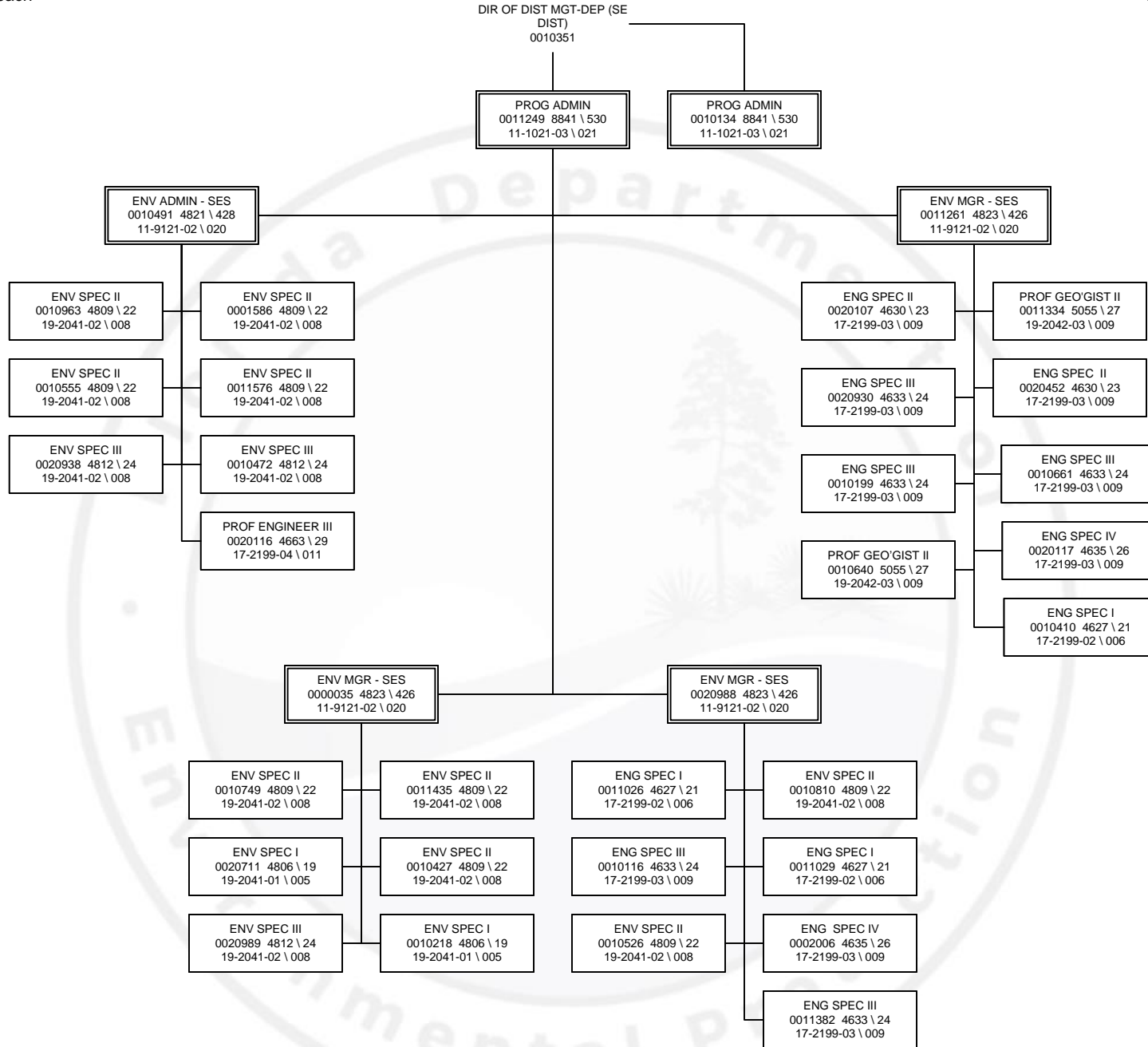
ENV SPEC II  
 0011152 4809 \ 22  
 19-2041-02 \ 008

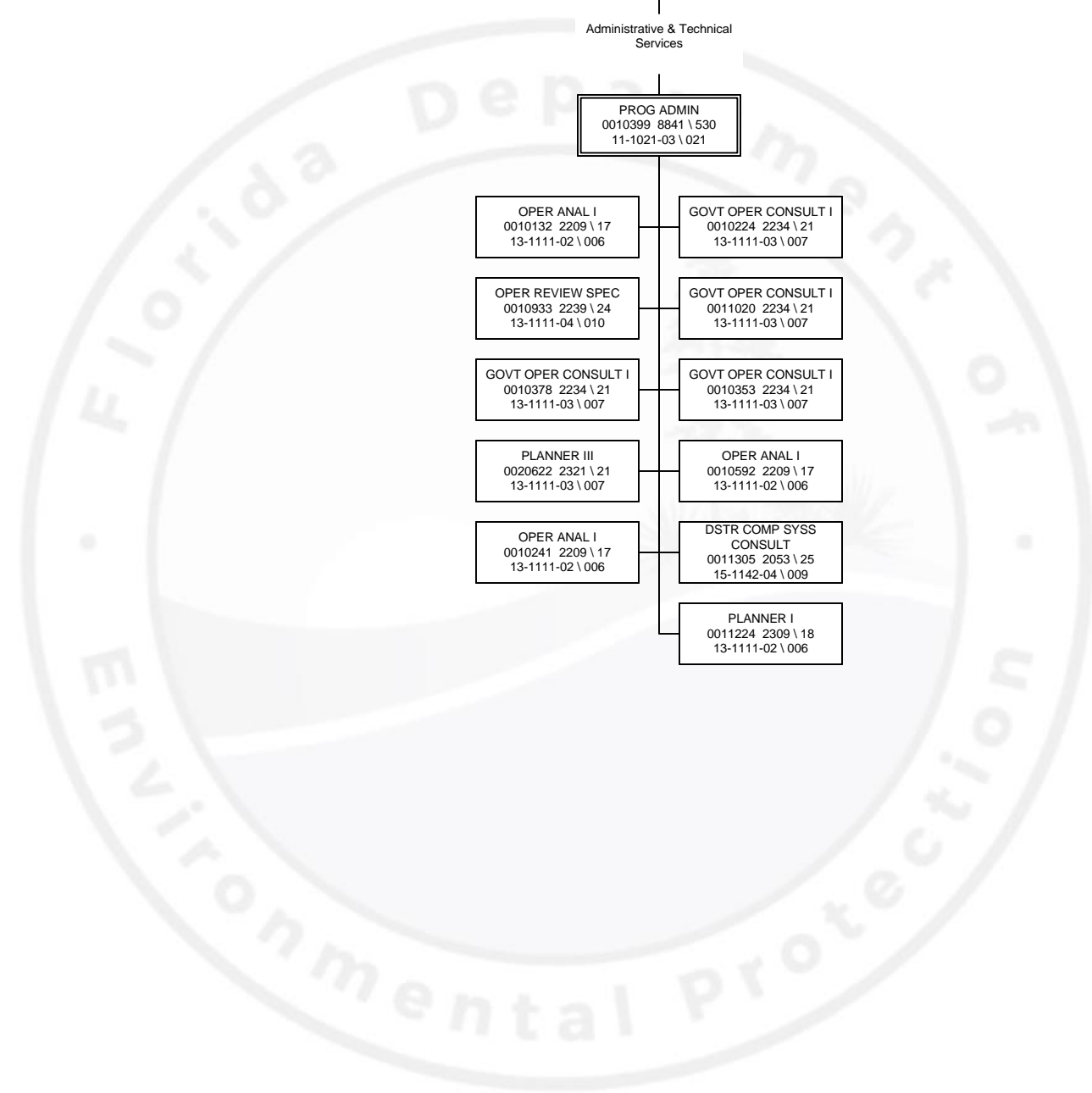
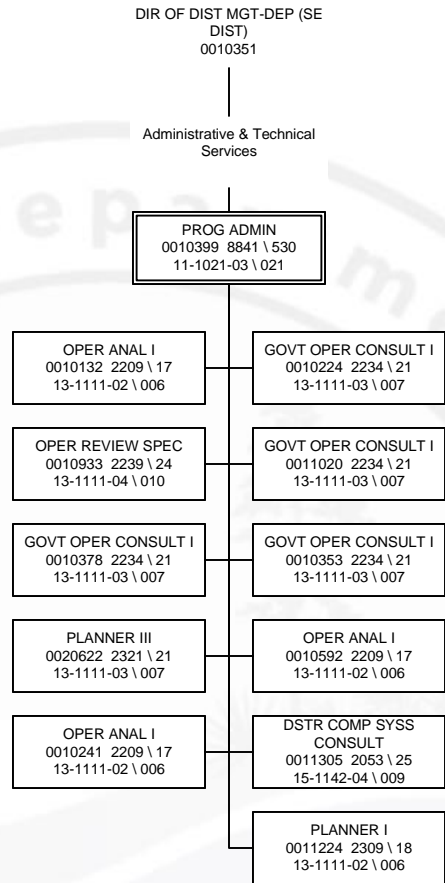
ENV SPEC II  
 0020990 4809 \ 22  
 19-2041-02 \ 008

ENV SPEC II  
 0010106 4809 \ 22  
 19-2041-02 \ 008

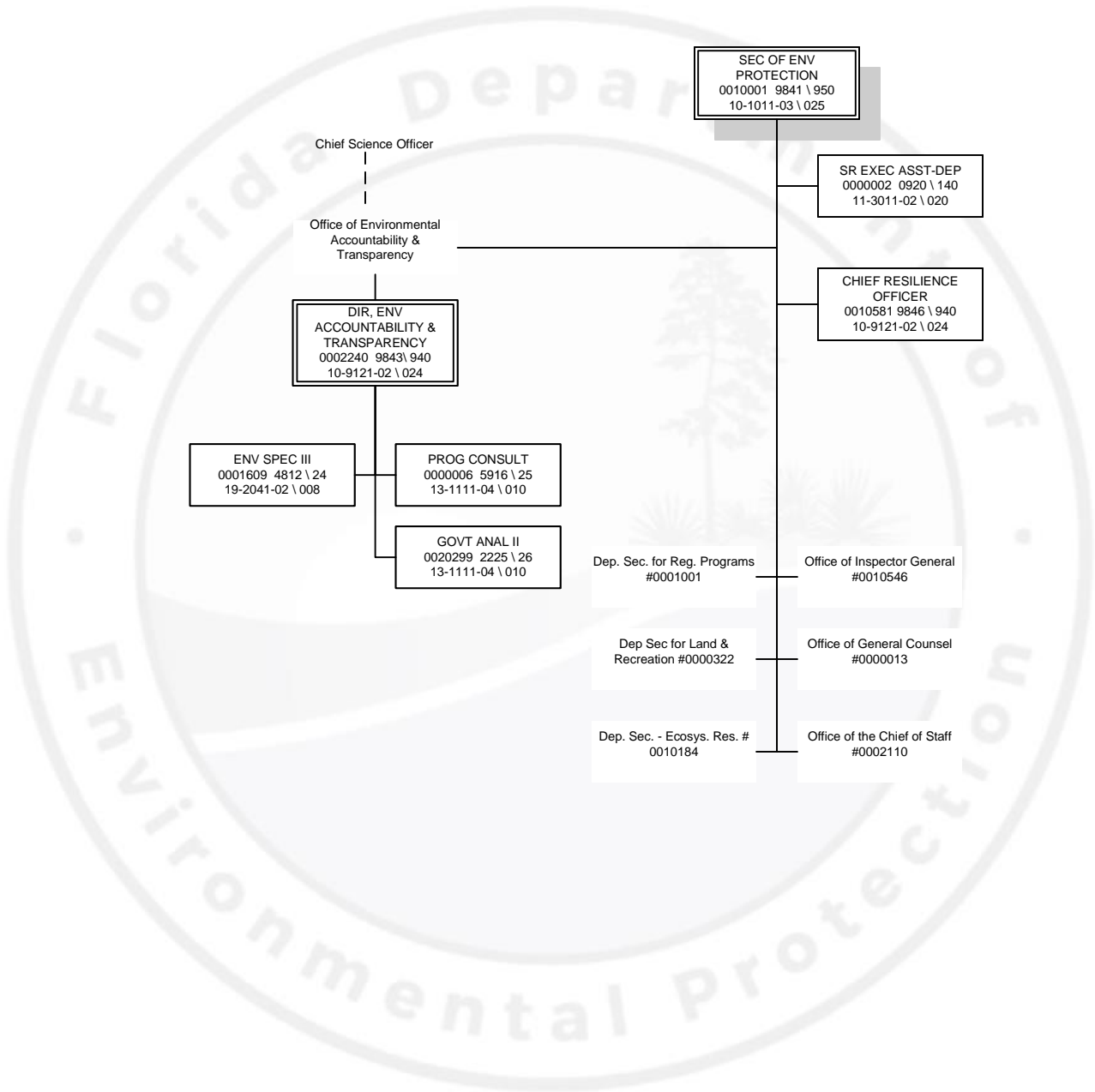
ENV CONSULT  
 0020801 4823 \ 26  
 19-2041-03 \ 009

ENV SPEC II  
 0010591 4809 \ 22  
 19-2041-02 \ 008

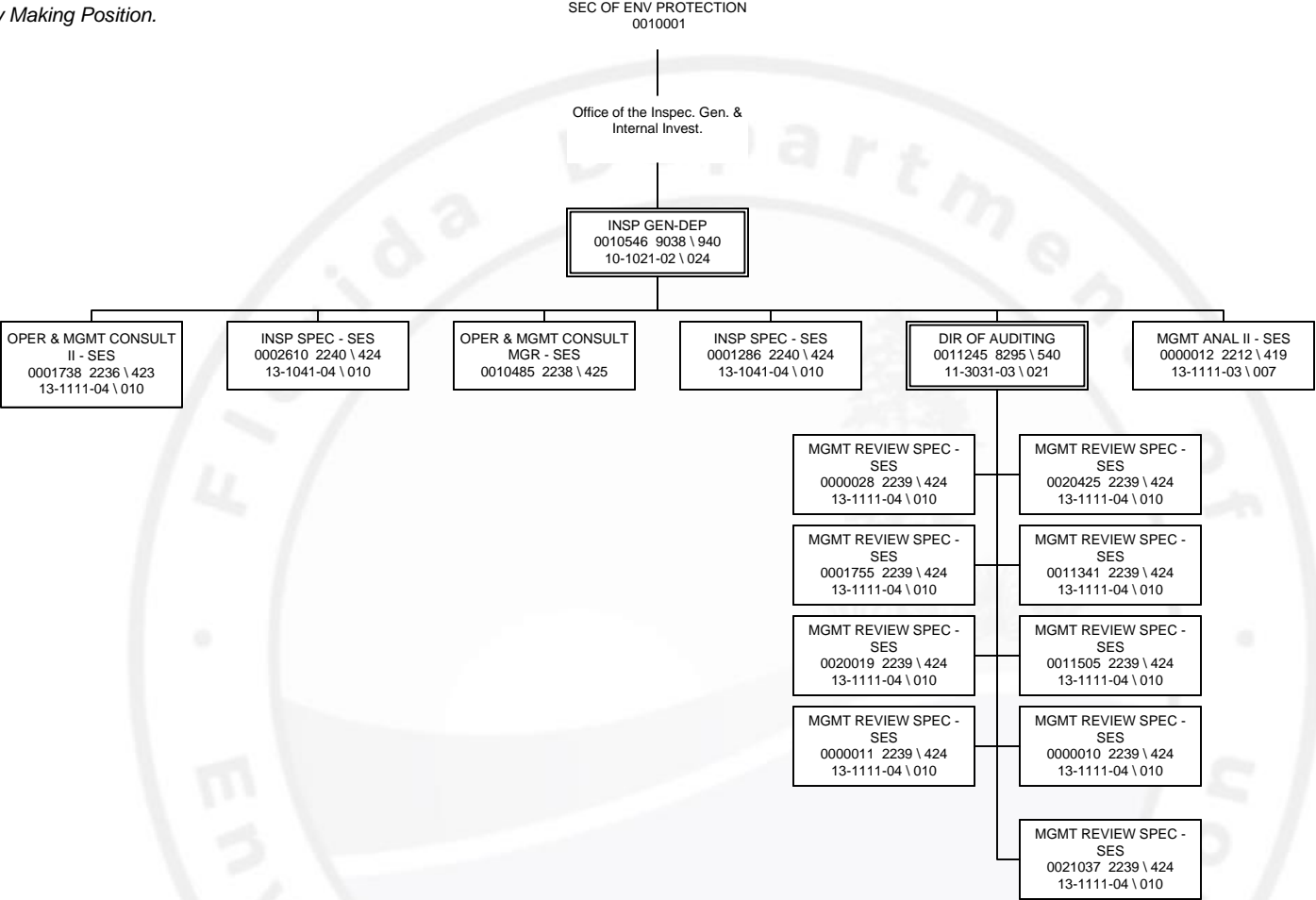




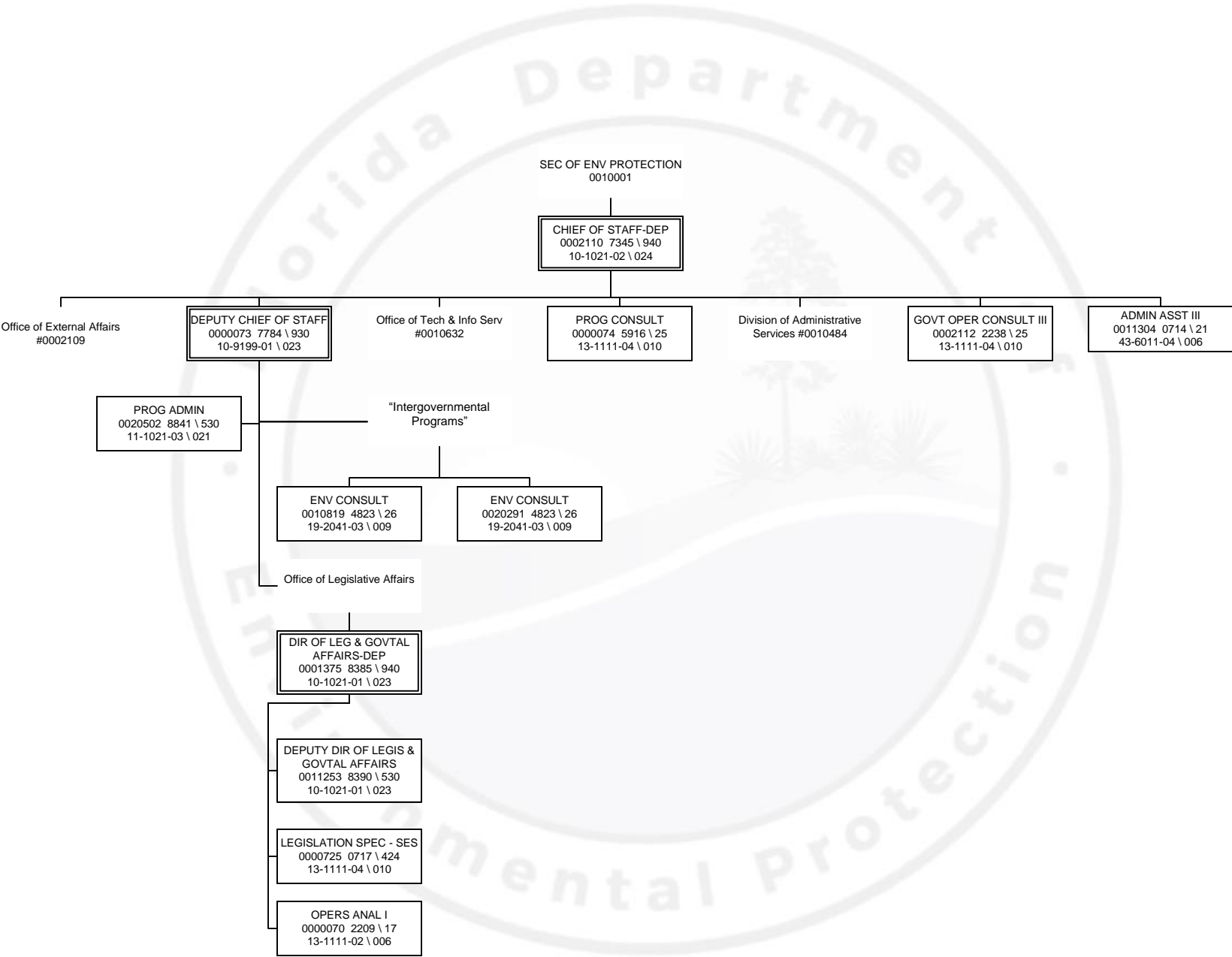




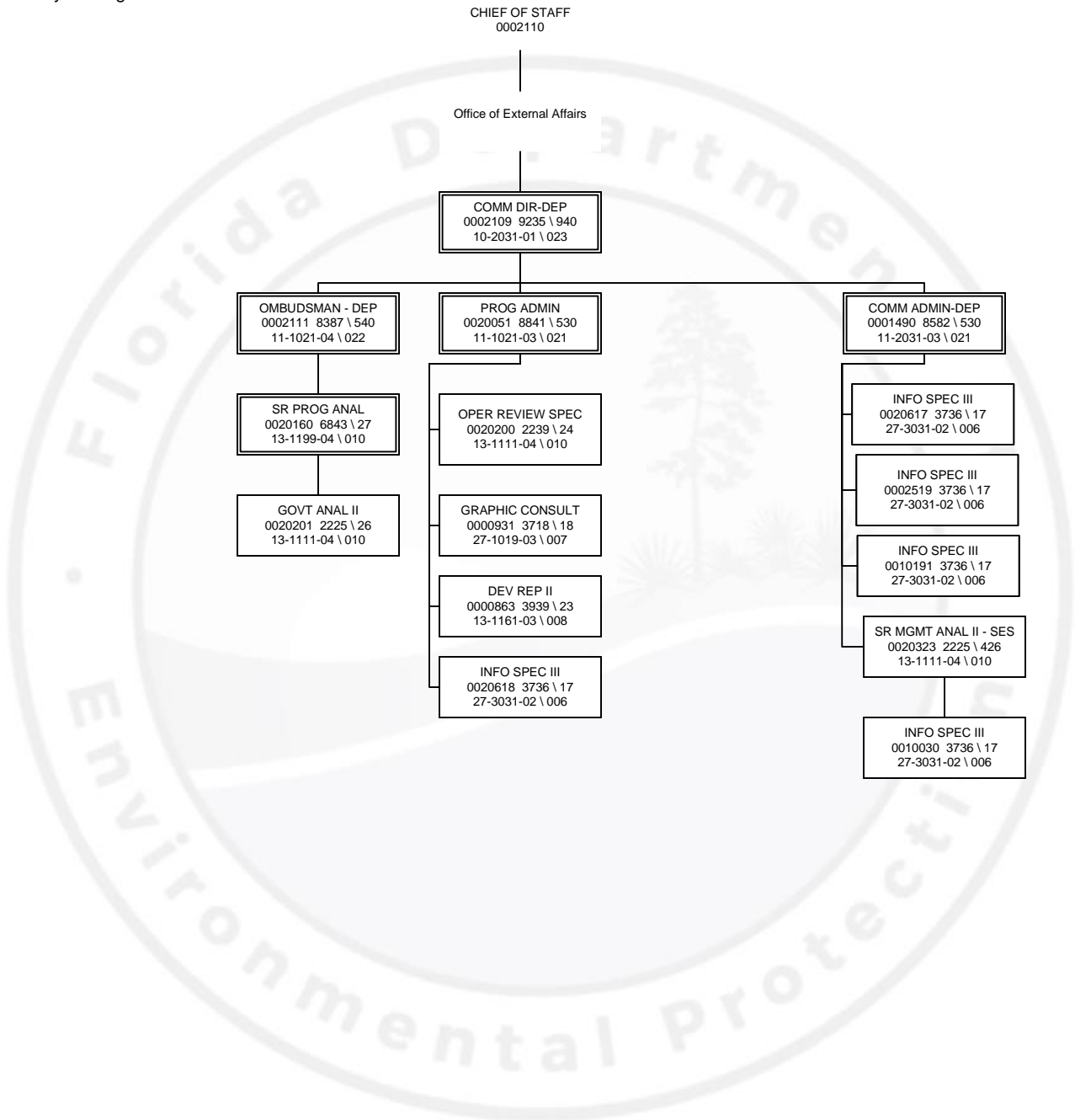
Position 0010546 is a Policy Making Position.

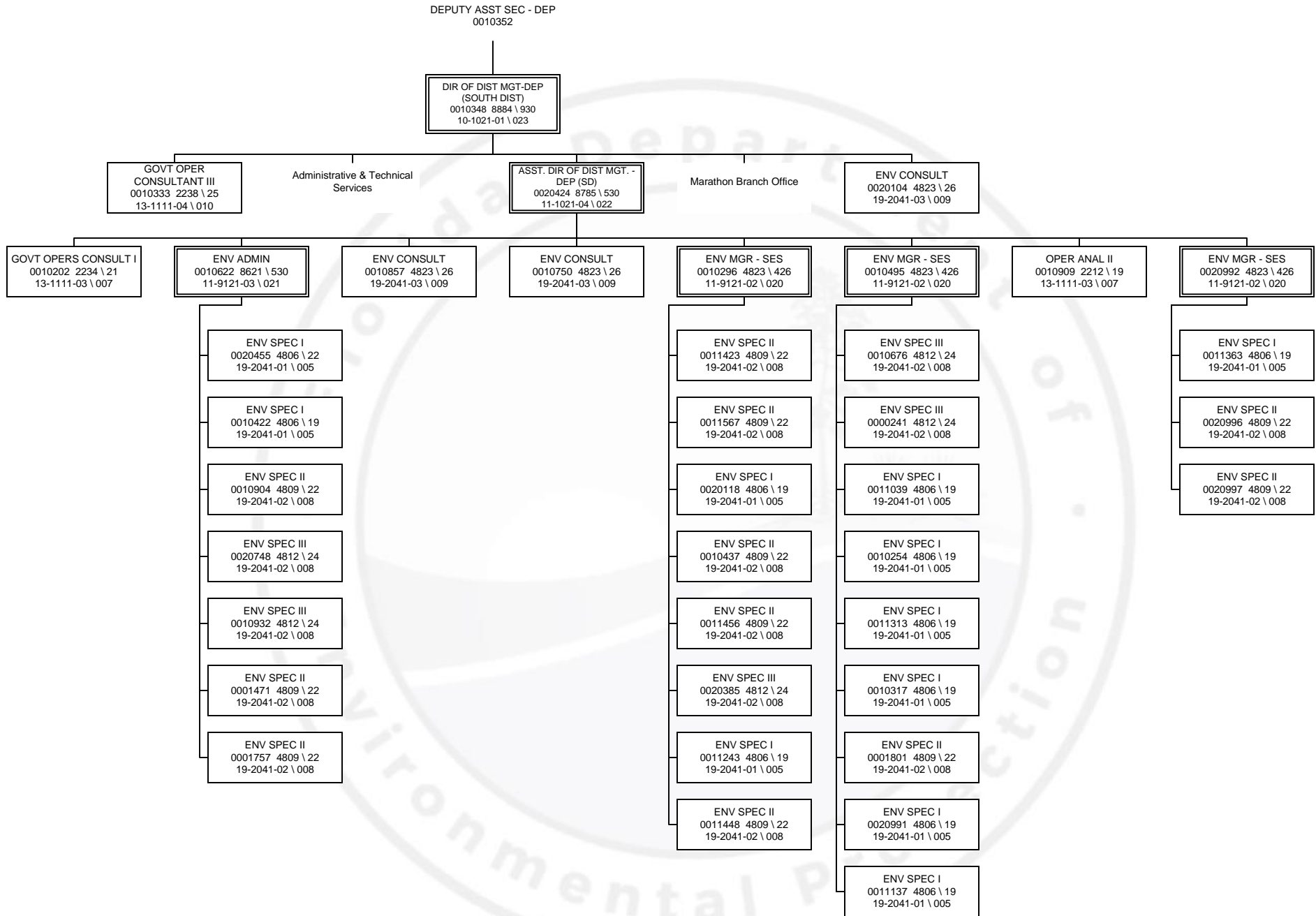


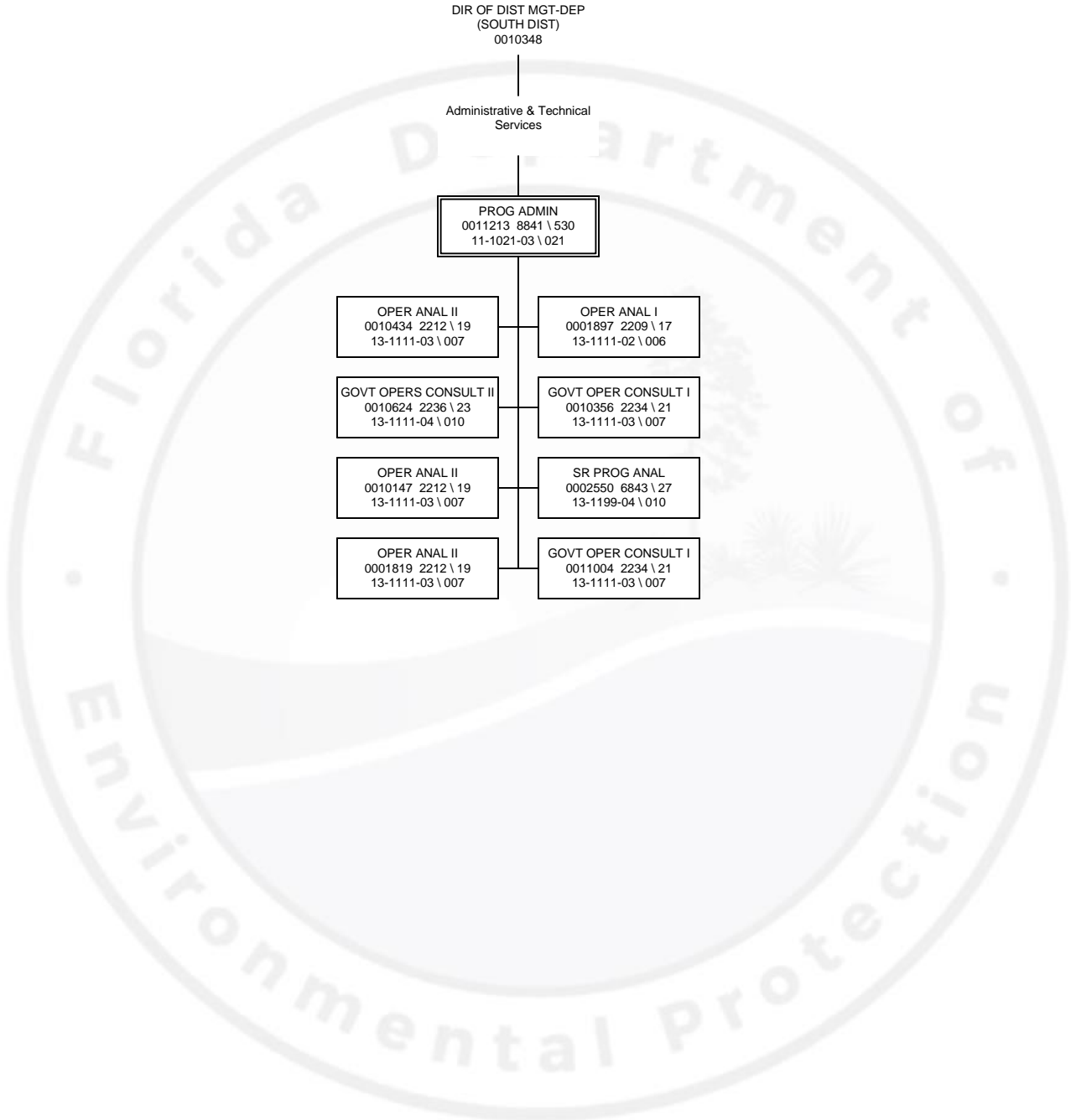
Position 0001375 is a Policy Making Position

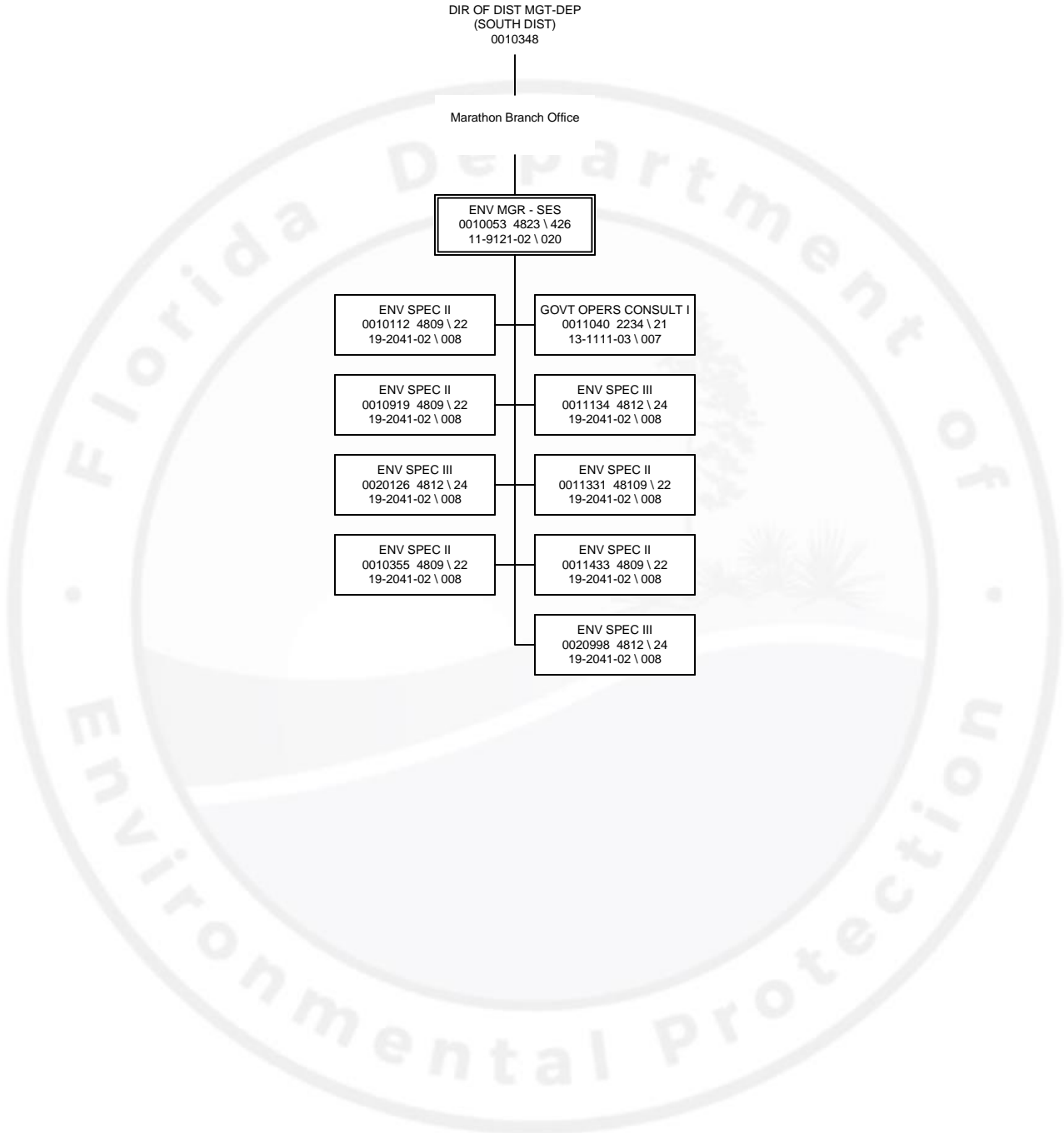


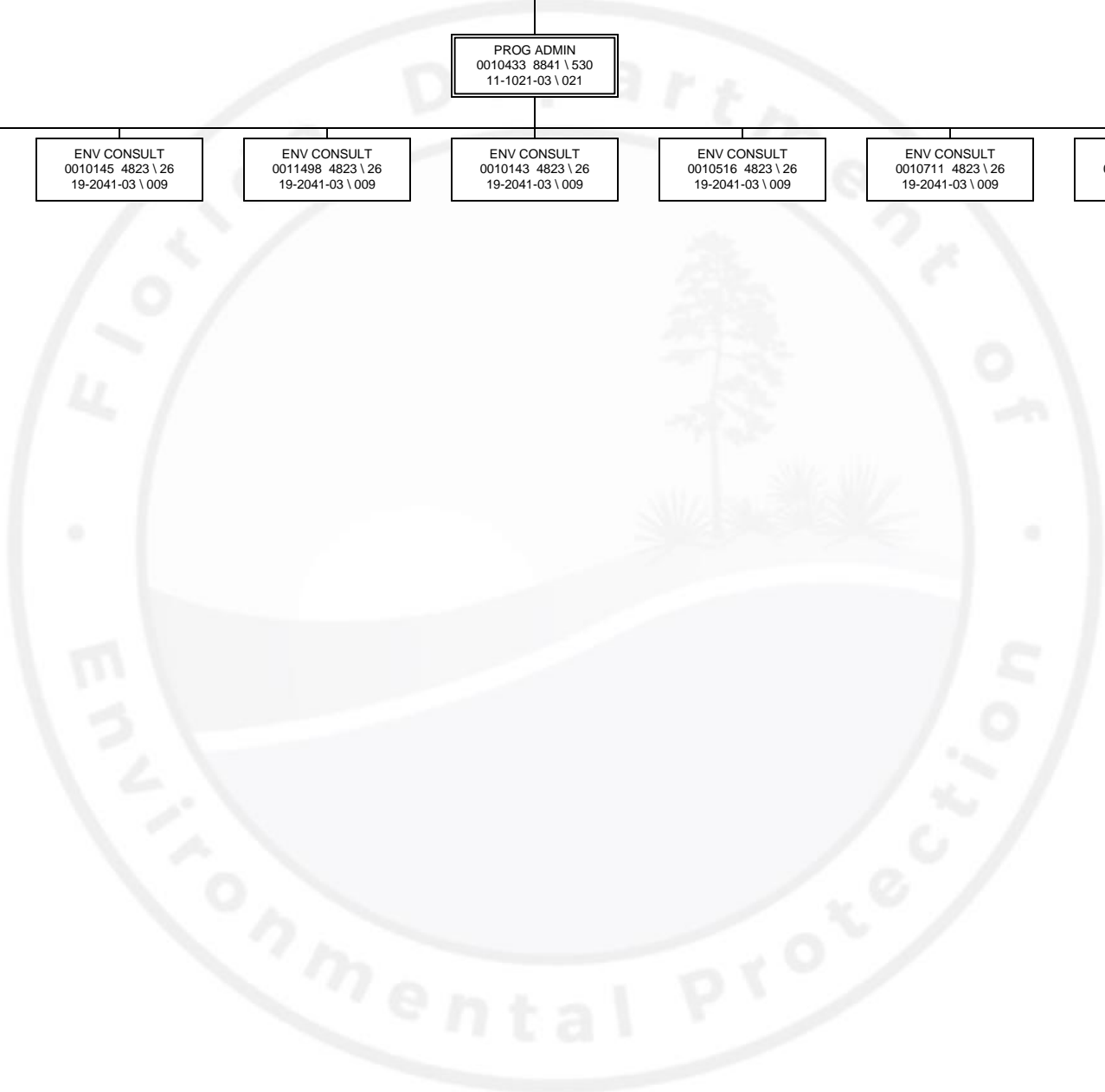
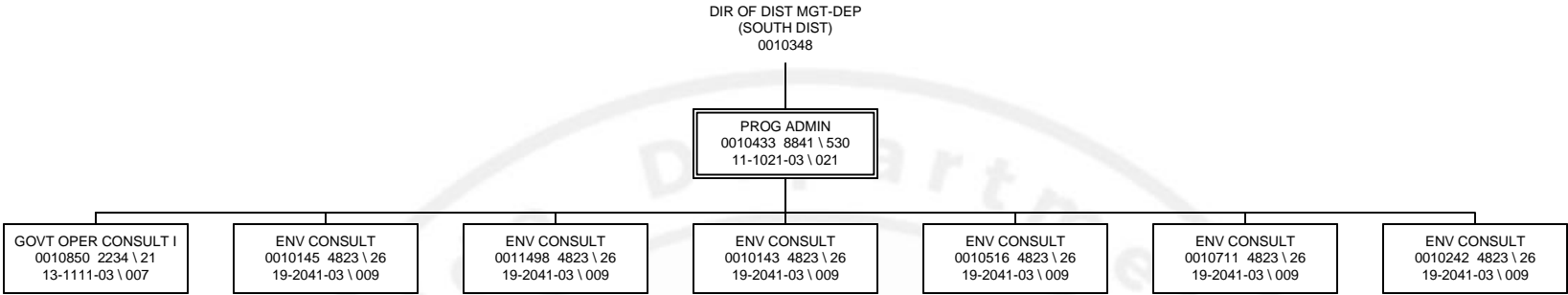
Positions 0001490, 0020323, 0002109 are Policy Making Positions



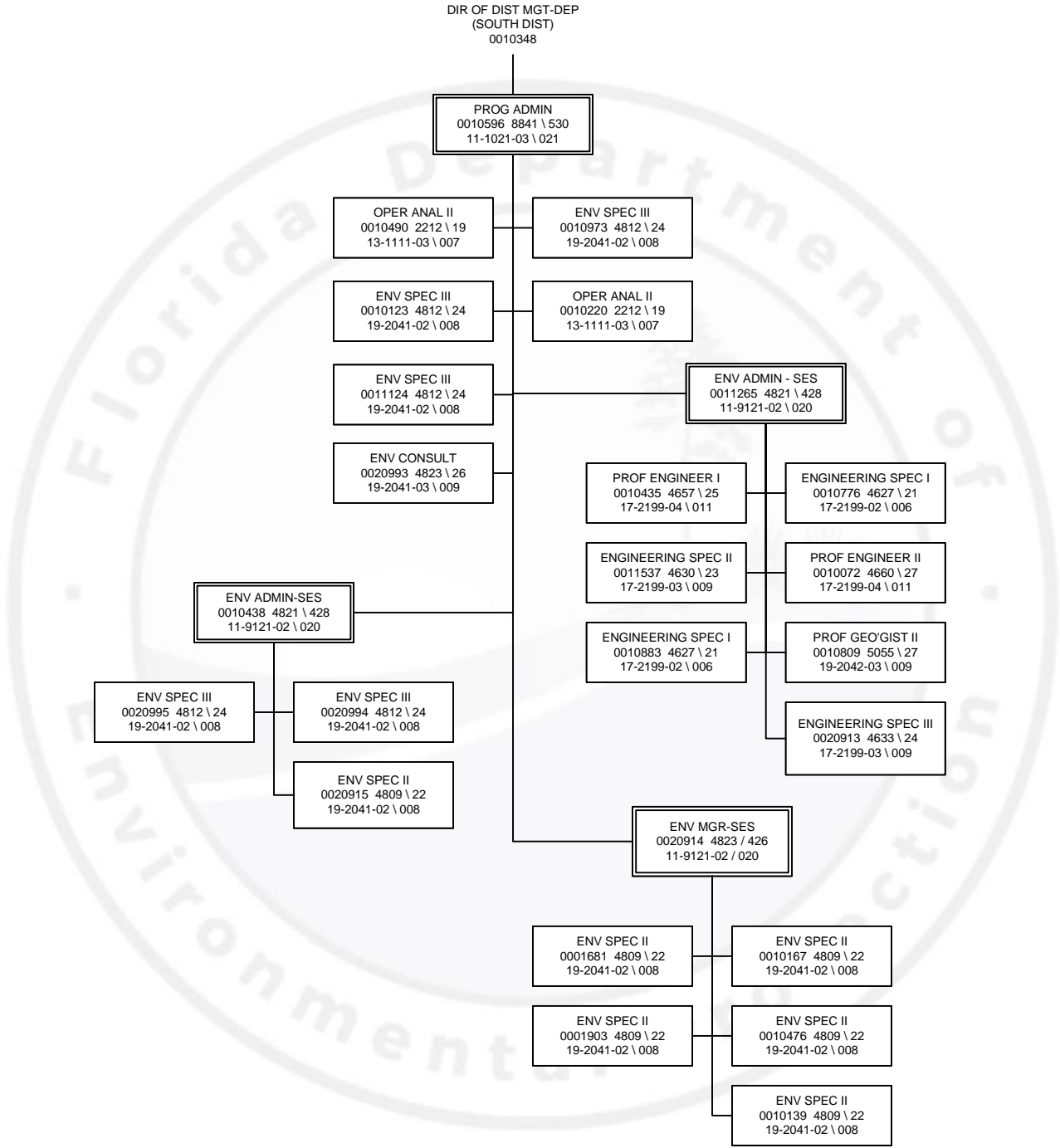


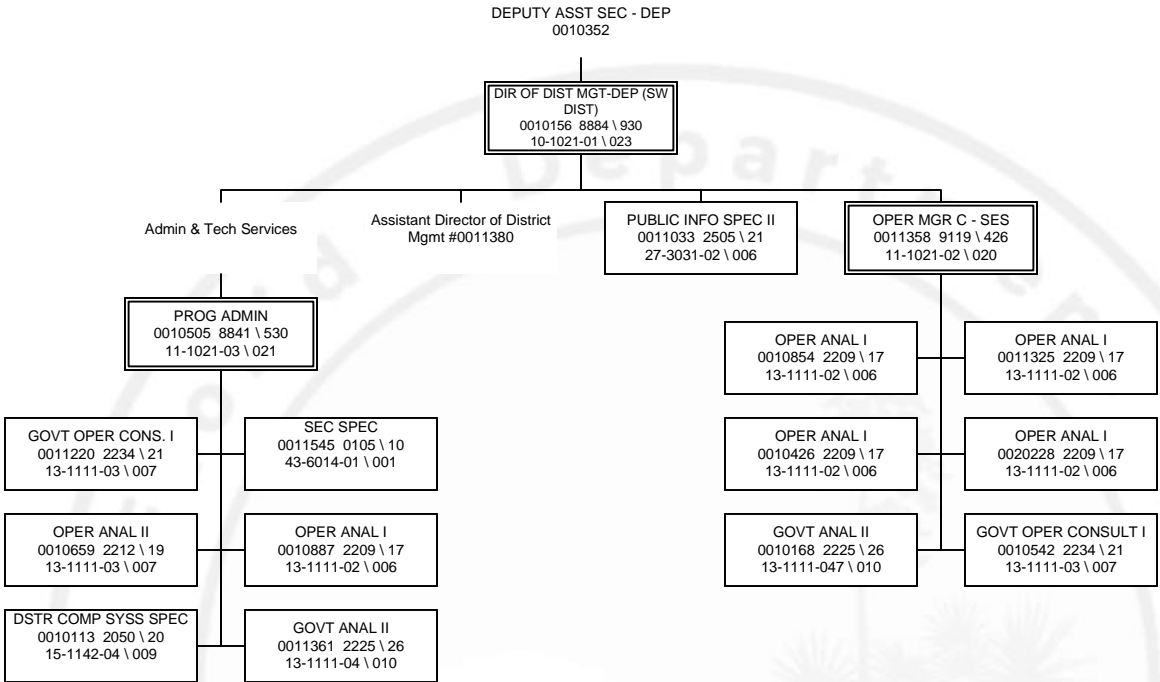


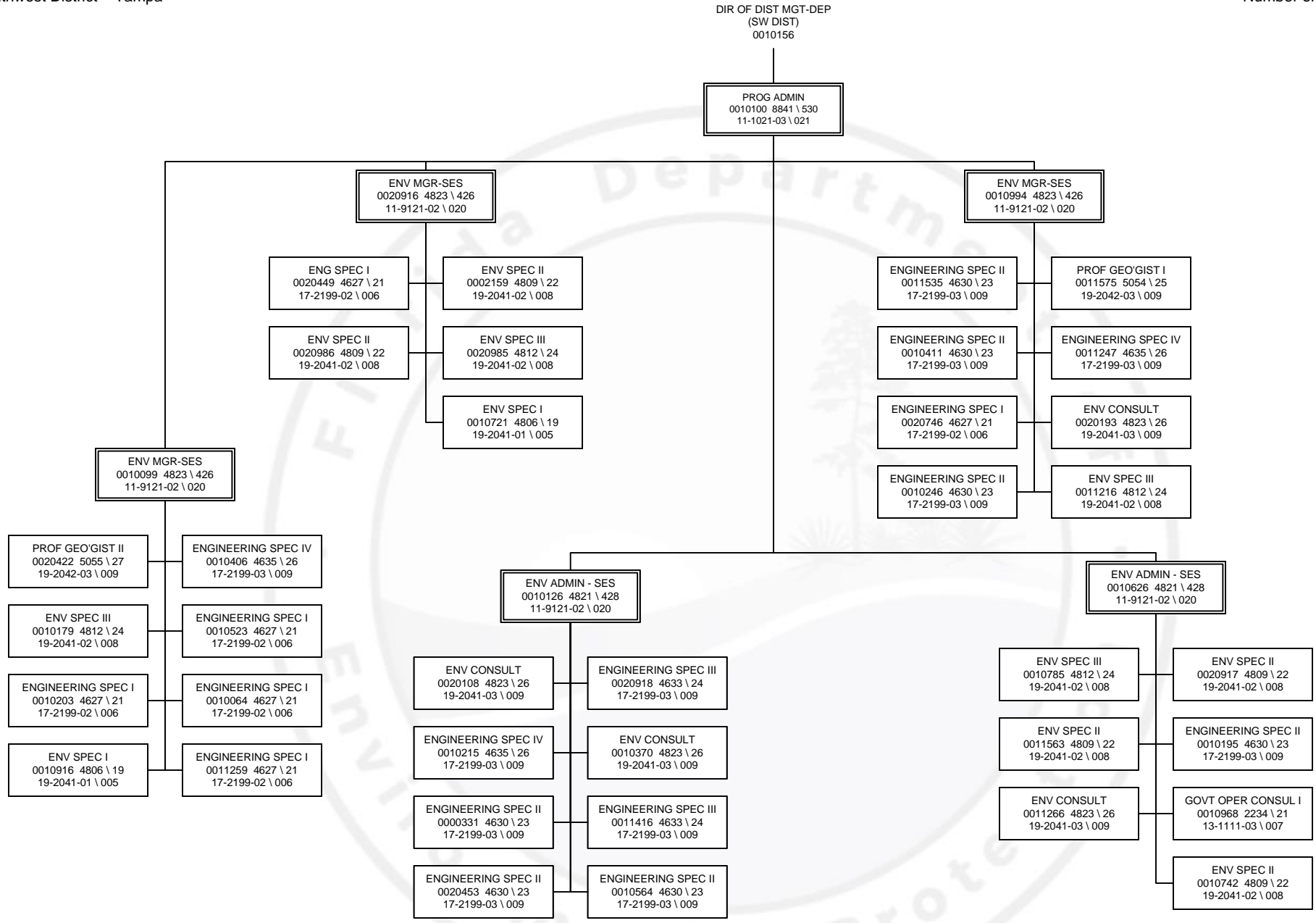






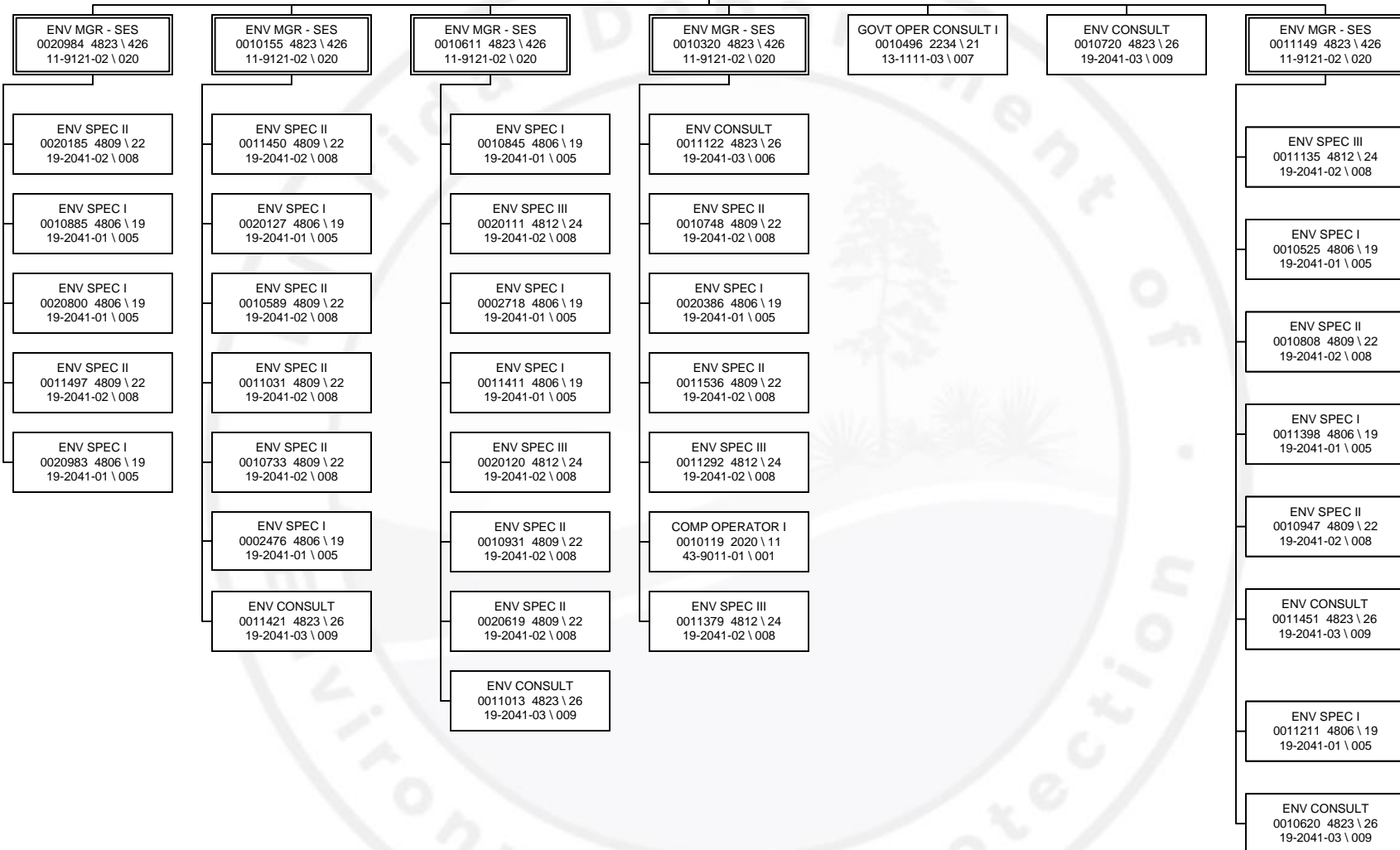






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ENVIRONMENTAL PROTECTION, DEPARTMENT OF		FISCAL YEAR 2021-22			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		447,024,964		1,771,169,058	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		6,074,620		1,342,916,082	
FINAL BUDGET FOR AGENCY		453,099,584		3,114,085,140	
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		58	52,124.33	3,023,211	114,059,425
Evaluate Conservation Land Management Plans For Statutory Compliance * Number of Conservation Land Management Plans approved for BOT by ARC or administrative process		26	114,169.00	2,968,394	114,661,068
Measure Percentage Of Land Use Plans In Compliance * Number of Land Use Plans received and approved		58	50,980.84	2,956,889	
Measure Percentage Of Land Use Plans Not In Compliance With Statutory Requirements * Number of land use plans unapproved or not recieved per statutory requirements.		1	2,956,889.00	2,956,889	
Coordinate And Conduct On-site Land Management Reviews On Sites Exceeding 1,000 Acres * Number of Conservation Land Management Reviews conducted		28	106,014.07	2,968,394	114,661,068
Prepare Individual Reports Of Finding From Onsite Conservation Land Management Reviews & Compile Annual Reports Required By Statute * Annual report provided to ARC and BOT		1	2,968,394.00	2,968,394	114,661,068
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.		54	55,094.52	2,975,104	
Fund Priority Beach Projects *		248	2,639.06	654,488	105,250,000
Execute Priority Water Quality And Drinking Water Improvement Projects * PERCENT OF AGREEMENTS EXECUTED THAT MAINTAIN/IMPROVE WATER QUALITY		199	47,381.43	9,428,905	1,166,843,521
Oversee Responsible Party Cleanups Through Enforcement *		6,239	649.05	4,049,441	
Process Water Resource Permits *		6,197	11,043.60	68,437,215	388,315,949
Assure Compliance With Statutory Requirements *		1,870	12,519.43	23,411,325	
Provide Technical Assistance, Public Education And Outreach *		23,978	66.58	1,596,491	
Fund Priority Public Health And Water Resource Protection And Restoration Projects * Number of projects funded		65	118,813.35	7,722,868	5,000,000
Establish Water Quality Criteria And Standards * Number of water quality standards established		1	4,364,097.00	4,364,097	
Monitor, Assess And Prioritize Impaired Surface And Ground Waters *		638	8,526.31	5,439,783	
Develop Total Maximum Daily Load Determinations For Impaired Waters * Number of total maximum daily loads adopted		16	263,092.56	4,209,481	41,348,073
Fund Mine Reclamation Projects * Number of mine reclamation projects underway		11	149,009.55	1,639,105	81,740,367
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		2,912	33.51	97,584	102,696,147
Fund Eligible Alternative Water Supply Projects Through The State Revolving Fund And Other Funding Programs *		30	11,763.63	352,909	
Manage Government-funded Cleanups Of Hazardous Waste Contaminated Sites * Number of known contaminated sites being cleaned up		190	16,174.67	3,073,187	2,000,000
Manage Government-funded Cleanups Of Drycleaning Contaminated Sites * Number of known contaminated sites being cleaned up		265	2,879.39	763,039	6,000,000
Manage Government-funded Cleanups Of Petroleum Contaminated Sites * Number of known contaminated sites being cleaned up		5,102	4,789.55	24,436,267	131,077,965
Process Solid And Hazardous Waste Permit Applications, Variances, Exemptions, Certifications And Registrations *		29,852	135.32	4,039,720	
Conduct Solid And Hazardous Waste Compliance Assurance *		10,401	863.50	8,981,307	
Conduct Petroleum Storage Systems Compliance Assurance *		10,401	1,010.53	10,510,475	
Reduce Waste * Number of local household hazardous waste collection center grants funded		5	382,024.20	1,910,121	
Conduct Site Investigations * Number of site investigations conducted annually		9	104,838.33	943,545	
Conduct Site Technical Reviews * Number of technical reviews conducted annually		549	3,895.72	2,138,751	
Fund Waste Management Projects * Number of projects funded		32	16,896.47	540,687	7,000,000
Monitor Ambient Air Quality *		983	8,361.39	8,219,244	
Analyze Air Quality And Emissions * Number of emission points reviewed and analyzed		5,265	181.87	957,554	
Implement The Federal Clean Air Act * Number of Clean Air Act plans produced		7	55,750.71	390,255	
Review And Approve Air Resource Permits *		1,032	6,397.85	6,602,585	
Air Compliance Assurance *		2,155	3,663.21	7,894,215	
Small Business Assistance * Number of Small Business Assistance Program contacts per year		11,471	5.37	61,654	30,000,000
Coordination Of Siting Acts, Other Certifications And Report Reviews * Number of certifications and follow-ups of specified facilities		82	4,064.00	333,248	
Conduct Geologic Research Projects * Number of projects completed		502	7,082.03	3,555,179	
Analyze Biological And Chemical Samples * Number of analyses completed		127,458	30.85	3,931,599	
Resource Management * Number of acres treated with controlled burns and exotic species removal.		85,833	826.54	70,944,668	507,176,518
Visitor Services/Recreation * Number of visitors		33,343,299	2.16	71,940,569	80,977,115
On-site Emergency Response, Off-site Coordination And Assistance And Cost Recovery * Number of incidents reported		7,780	166.58	1,295,993	
Total Number Of Investigations Conducted * Percent of environmental law investigations to 100,000 Florida population		4,698	518.61	2,436,451	
TOTAL				388,121,280	3,113,468,284
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES				16,792,855	
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				48,185,568	616,857
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				453,099,703	3,114,085,141

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

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

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

Agency: Department of Environmental Protection      Contact: 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 2022 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 2023-2024 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 2023-2024 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Water and Land Conservation		885.6	900.4
b	Other Agricultural and Environmental Programs		237.7	56
c	Debt Service		No New Series	**104.7
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 IV-B FOR PERMIT LIFECYCLE UNIFIED MANAGEMENT SYSTEM (PLUMS)

For Fiscal Year 2023-24



September 19, 2022

DEPARTMENT OF ENVIRONMENTAL PROTECTION

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**SCHEDULE IV-B FOR PERMIT LIFECYCLE UNIFIED MANAGEMENT SYSTEM (PLUMS)**

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## I. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Florida Department of Environmental Protection (DEP)	Schedule IV-B Submission Date: September 19, 2022
Project Name: Permit Lifecycle Unified Management System (PLUMS)	Is this project included in the Agency's LRPP?  _____ Yes <u> X </u> No
FY 2023-24 LBR Issue Code: 36340C0	FY 2023-24 LBR Issue Title: Permit Lifecycle Unified Management System (PLUMS) Information Technology Project
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): April Davie, 850-245-2871, April.Davie@FloridaDEP.gov	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
Agency Head: <b>Shawn Hamilton</b> <small>Digitally signed by Shawn Hamilton Date: 2022.10.10 11:25:49 -04'00'</small>	Date:
Printed Name: Shawn Hamilton, Secretary	
Agency Chief Information Officer (or equivalent): <b>L. Warren Sponholtz, CIO</b> <small>Digitally signed by L. Warren Sponholtz, CIO Date: 2022.09.21 11:35:49 -04'00'</small>	Date:
Printed Name: Warren Sponholtz, Chief Information Officer	
Budget Officer: <b>Darinda McLaughlin</b> <small>Digitally signed by Darinda McLaughlin Date: 2022.10.05 08:56:41 -04'00'</small>	Date:
Printed Name: Darinda McLaughlin, Deputy Chief of Staff of Operations	
Planning Officer: <b>April Davie</b> <small>Digitally signed by April Davie Date: 2022.09.21 09:52:59 -04'00'</small>	Date:
Printed Name: April Davie, Executive Staff Director	
Project Sponsor: <b>John Truitt</b> <small>Digitally signed by John Truitt Date: 2022.09.21 11:43:16 -04'00'</small>	Date:
Printed Name: John Truitt, Deputy Secretary of Regulatory Programs	
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	Jessica Kleinfelter, 850-245-7589, Jessica.Kleinfelter@FloridaDEP.gov
Cost Benefit Analysis:	Monica Brady, 850-245-2144, Monica.J.Brady@FloridaDEP.gov
Risk Analysis:	Dan Willis, 850-245-8344, Dan.P.Willis@FloridaDEP.gov
Technology Planning:	Warren Sponholtz, 850-245-7565, Warren.Sponholtz@FloridaDEP.gov
Project Planning:	Tim Howes, 850-245-7581, Tim.Howes@FloridaDEP.gov

## II. Schedule IV-B Business Case – Strategic Needs Assessment

### A. Background and Strategic Needs Assessment

#### 1. Business Need

The Florida Department of Environmental Protection (DEP) is the state's lead agency for environmental management and stewardship, protecting our air, water and land. DEP's regulatory programs safeguard natural resources by overseeing permitting and compliance and enforcement activities among six district offices and delegated local programs for three major media types (air, water and waste). The Division of Water Resource Management (DWRM) is responsible for implementing state laws providing for the protection of the quality of Florida's drinking water, ground water, rivers, lakes, estuaries, wetlands and the reclamation of mined lands. DWRM is composed of several programs that perform water facilities regulation along with operational support services and functions. DWRM also serves as Florida's central point of contact for federally delegated water programs, such as National Pollutant Discharge Elimination System (NPDES), Drinking Water, Underground Injection Control (UIC) and the assumed State 404 Program. DWRM has regulatory oversight of certain functions of water and wastewater facilities and activities throughout Florida, such as industrial and domestic wastewater facilities; industrial pretreatment; NPDES stormwater for construction activities, industrial facilities and municipal separate storm sewer systems (MS4s); power plant permitting and siting; underground injection wells; public drinking water systems; mining, mitigation and restoration; phosphate management; oil and gas wells; onsite sewage and environmental resource permitting. DWRM continues to work toward safeguarding Florida's water resources and enhancing natural systems through partnering with local communities and providing a more certain, consistent and effective regulatory process.

While DEP maintains electronic permitting and compliance systems in multiple areas, there are gaps in technology solutions across programs and wide variation in the age and level of functionality of the multiple systems that are in use. Significant functionality is lacking in the systems that support water-resource permit types and compliance and enforcement activities. The core DEP system, Permit Application (PA) originates permits, tracks the permit application process, but most of the permit development takes place via offline processes supported by productivity applications such as Microsoft Excel, Word, Access and Adobe fillable forms. The water resource permitting lifecycle can be broken into two major categories of permitting and compliance and enforcement.

DWRM along with DEP's six district offices, issue permits and authorizations for a wide variety of water resource facilities and activities. DEP's water resource permitting programs process over 18,500 permits each year. Along with rules and statutes, these permits and authorizations establish criteria and conditions that help safeguard Florida's natural resources and enhance its natural systems. This is accomplished through manual data entry in the PA database, followed by manual entry into DEP's enterprise document management system (OCULUS).

Numerous water resource programs are responsible for managing statewide coordination of compliance and enforcement activities relating to inspections, the development of policy, guidance and training materials to ensure consistency among DEP's six district offices and delegated local programs. Currently, there is no inspection software for these program areas. Last

year, there were over 8,600 inspections completed and the vast majority of these were done on paper. For compliance and enforcement activities, DEP water programs use and must manually enter information into various DEP databases, such as Wastewater Facility Regulation (WAFR) system, Compliance & Enforcement Tracking (COMET), Environmental Resource Permitting Compliance Enforcement (ERPce), Potable Water System (PWS), Water Assurance Compliance Systems (WACS) and several other Access databases. Compliance and enforcement documents are also manually uploaded into OCULUS.

The request for an enterprise Permit Lifecycle Unified Management System includes template driven permit creation, permit lifecycle management, compliance and enforcement activities, inspections, reporting, correspondence tracking and complaint management. The proposed system will provide functionality for water resource permit types, but the overall solution will be able to work for waste, air and other environmental resource permit types and subtypes.

### 2. Business Objectives

- Improve transparency through applicant portal for status information on permit lifecycle including submissions, correspondence, reminders and reporting.
- Improve environmental protection by intelligent inclusion of templates, conditions and monitoring requirements.
- Reduce time to complete inspection schedules.
- Adhere to or surpass all federal inspection and reporting requirements.
- Reduce or eliminate manual input of permits, inspections, letters, and tasks for DWRM and district staff resulting in greater efficiency and reduced risk of errors.
- Enhance overall DWRM and district staff efficiency and effectiveness with improved technology and tools.
- Enhance intradepartmental functionality, allowing DWRM and district staff to be more efficient.
- Increase data integrity, standardization and accuracy toward improved operational efficiency, monitoring, reporting and analytics.
- Facilitate better collaboration and communication between DWRM, other divisions, district offices and delegated local programs.
- Improve access to data by reducing duplication of data in disparate records.
- Improve analytical and reporting capabilities, providing DWRM and DEP leadership the tools to track permits, inspections and compliance and enforcement activities from initiation to completion.
- Communicate data to the Environmental Protection Agency (EPA) without staff interaction or editing.
- Eliminate multiple Microsoft Access databases.
- Reduce technology failure risk by moving to a modern platform.
- Reduce support risk by reducing the number of technologies being supported.
- Improve communication with external stakeholders and customers.
- Improve efficiency of permits and compliance and enforcement activities through better alignment with permit conditions and regulatory requirements.

NOTE: For IT projects with total cost in excess of \$10 million, the business objectives described in this section must be consistent with existing or proposed substantive policy required in s. 216.023(4)(a)10, F.S.

### B. Baseline Analysis

*Purpose: To establish a basis for understanding the business processes, stakeholder groups, and current technologies that will be affected by the project and the level of business transformation that will be required for the project to be successful.*

#### 1. Current Business Process(es)

NOTE: If an agency has completed a workflow analysis, include through file insertion or attachment the analyses documentation developed and completed by the agency.

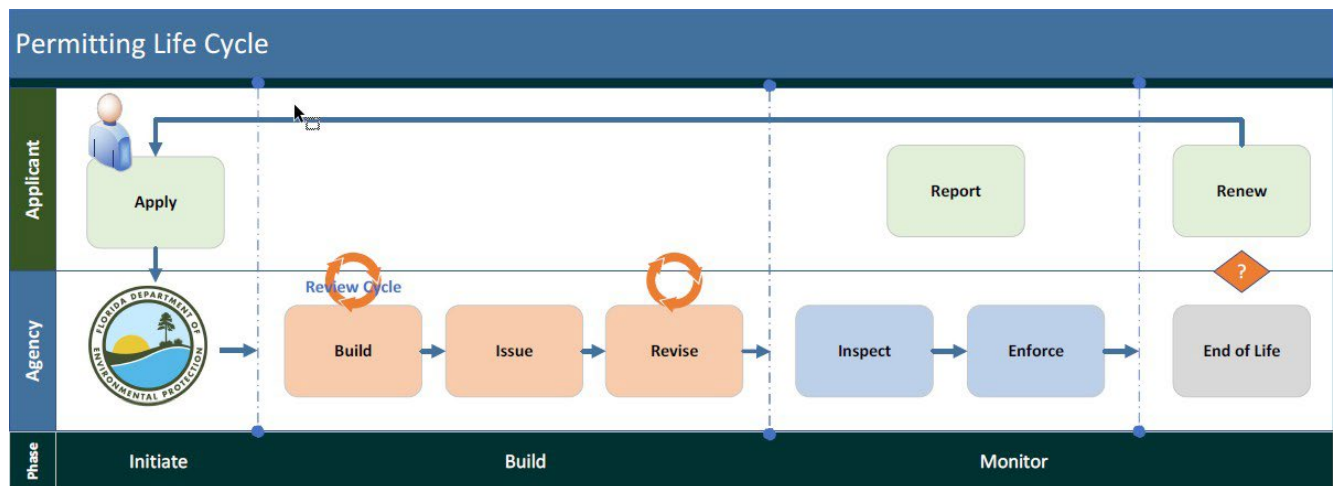
Current business processes facilitate statewide coordination of permitting and compliance and enforcement activities to ensure consistency among the six district offices and delegated local programs. The permitting, inspection and compliance and enforcement data for over 18,500 permits and 8,600 inspections must be manually entered into PA, COMET, WAFR, PWS, WACS and ERPce database. All the documents produced from the various permitting, inspection and compliance and enforcement activities must be manually inserted into OCULUS.

There are 154 types and 1,089 sub-types of water resource related permits in use today by DEP. A listing of these permit types can be found in Appendix A. Process flows for the major permitting categories of water resource permits can be found in Appendix B. Water resource compliance process flows can be found in Appendix C. Note, some water resource permitting and compliance process flows have not been documented in detail for all the water programs; in these cases, generic process flows have been included.

- Most permits applications are still submitted on paper.
- Most inspections are completed on paper.
- All information on the inspection report form must be entered manually into the Oracle Forms systems.
- There is no standardized data entry process.
- It is difficult for users to determine compliance statuses.
- Manual input of inspections is required to determine documentation deficiencies.
- Rule references are not automatically tied to deficiencies.
- Manual tracking of numerous processes must be performed.
- Tracking compliance assistance is tedious.
- Users manually track deficiencies.
- Multiple Requests for Additional Information (RAIs) cannot be tracked currently.
- No dynamic form creation capabilities exist.
- There is limited automated integration among PA, OCULUS, COMET, ERPce, PWS, WACS and WAFR.
- There is no automatic notification when activities move from one phase to another in the process.
- Users do not have system generated templates to utilize.
- Users cannot upload documents directly to OCULUS through PA, COMET, ERPce, PWS, WACS or WAFR.
- Users manually notify EPA when information is submitted.
- Users manually prepare and submit quarterly reports to the EPA.
- Users manually track all pretreatment contacts (recipients who would receive files or notifications).
- Users manually update EPA's Integrated Compliance Information System (ICIS).
- Users must manually generate reports.
- Users must print inspection forms for use in the field.
- Users schedule inspections via Excel and modify data manually.
- Using Access databases to track permit applications and time to process.
- Using Access database to manually enter data for Pretreatment Tracking System (PTS).

- Using Access database to manually enter data for stormwater permitting and compliance, annual reports, audits and complaints.
- Using Access database to manually enter data for the Oil & Gas program (Production Input database).
- Using Access database to manually enter data for the district offices.
- Using Access database to manually enter data for Local Limits Information Development System (LLIDS).
- Using Access database to manually enter data for gathering and editing data to go to EPA's ICIS database.
- Access databases are very difficult to maintain and are no longer supported by DEP's Office of Technology & Information Services (OTIS) or Microsoft. They are written in old versions of Access by DWRM staff programmers who no longer work for DEP.

Overview of Permitting Lifecycle:



## 2. Assumptions and Constraints

The following are the known assumptions and constraints for the project. As project planning begins and more assumptions and constraints are identified, they will be updated accordingly.

- There is executive sponsorship and business functional sponsorship as well as commitment from DEP to apply department resources to meet the goals and objectives of the project.
- The project is a high priority initiative for DEP.
- The project team members and all stakeholders recognize time is of the essence and will prioritize their participation accordingly.
- The project stakeholders will coordinate the availability of appropriate staff for participation during the project, as required.
- The project stakeholders will ensure staff participating in meetings on the divisions and business units' behalf have the requisite knowledge and will be given the authority to make decisions.
- A DEP contract manager is assigned to manage the contract and coordinate all contractual activities between DEP and the vendor throughout the life of the contract.
- A DEP business lead is assigned to coordinate activities and tasks among agency staff in support of the project.
- A DEP technical lead from OTIS is assigned to oversee technical aspects of the project.

- Project management oversight will be provided by OTIS. Selected vendor will provide a project manager for the duration of the contract.
- The DEP project team will review interim deliverables in a timely manner.
- System will comply with relevant state of Florida and DEP technical and security standards and policies.

### C. Proposed Business Process Requirements

*Purpose: To establish a basis for understanding what business process requirements the proposed solution must meet in order to select an appropriate solution for the project.*

#### 1. Proposed Business Process Requirements

- General.
  - Applicant portal for status information on permit lifecycle including submissions, correspondence, reminders and reporting.
  - Workflow including automatic routing of tasks, queue management, task assignments and relevant reminders.
  - Correspondence and document tracking.
    - RAIs.
    - Phone calls, emails, supporting documentation.
    - Final agency actions.
  - Consume and produce spatial information in order deliver functionality.
  - Integration support for other DEP systems.
  - Administrative interface for repository updates including code tables, templates and permit condition libraries.
  - Method for online fee payment processing.
  - Broad search functionality.
  - Customizable dashboard (including to-do lists) for internal staff and managers.
  - EPA translation support (CDX).
  - Workflow metric reporting with flexible business rules.
  - Complaint tracking.
  - Ability to selectively adopt full or partial solutions for individual program areas within DEP.
  - Account management: role assignment for internal and external users.
  - Facility information management.
  - Method to specify affected/interested parties per individual permit application for permit activity notifications.
  - Reporting Capabilities.
    - Ad-hoc and predefined reporting capabilities.
    - Supports external data access via connectors and/or services.
    - Supports multiple file export formats.
  - Reporting capabilities for all minimum data requirements for federal reporting (where applicable) and data verification.
  - Posting required information to EPA's ICIS-NPDES database for NPDES facilities. This includes all permit, facility, inspection, compliance, enforcement and monitoring data (as updated) that are required by EPA's E-Reporting rule.
  - Generation of inspection report forms and basic letter templates (compliance, compliance assistance offers and warning letters).
  - Electronic routing for review and approval, automatic insert of completed documents to OCULUS including the ability to attach other documents and pictures to the

- inspection report forms/letters for automatic insert into OCULUS.
- Performance dashboards (with detailed drill downs).
- Inspector to-do lists.
- E-mail notifications for timeliness/escalation.
- Easy-to-follow workflows.
- Users can easily determine compliance status by having all the facility information available within system.
- Deficiencies, associated rule(s) and/or single event violation (SEV) codes will be linked within the system so the user can easily select the appropriate deficiency.
- System will perform tracking of all activities and present the information in either reports or dashboard charts.
- Multiple RAIs can be tracked for a given activity within the system.
- Permit Application Process.
  - Apply.
    - Permit Application Intake.
      - Guidance for applicants.
      - Enforcement of workflow and business rules.
      - Easy to use wizard-based interface.
      - Immediate feedback on permit application issues.
- Review.
  - Ability for reviewers to easily change permit type/subtype and supporting information without making the applicant start over.
  - Ability to add related party information at any time during process.
  - Flexible workflow that allows for the reset or restart of the process and provides timeclock management.
  - Allows for variable fees and the ability to correct/revise the fee assessed during the review.
  - Allow for association of related permits.
- Build Permit.
  - Configurable guided workflow based on permit type/subtype.
  - Template driven.
  - Library of conditions and requirements.
  - Ability to modify generated permit for specific requirements and conditions.
- Determine final agency action.
  - Route for review and/or approval.
  - Approvals, denials, withdrawals, etc.
- Revise.
  - Process permit condition modifications.
- Compliance and Enforcement.
  - Inspect.
    - Automated and manual scheduling for compliance inspection based on permit conditions or regulatory requirements, inspector availability, EPA requirements, etc.
    - Generate prefilled digital inspection forms to include facility information, checklists, permit conditions, etc.
    - Mobile inspection and field data collection capabilities including support for photos and maps and allows for disconnected mode when mobile data services are unavailable.



- Monitor.
  - Alerts/reminders for missing/late reports.
  - Ability for permittees to submit structured monitoring data online.
  - Automatic flagging for permit condition violations.
- Enforce.
  - Penalty calculation/generation.
  - Generation of consent orders.
  - Corrective action tracking including payment and penalty tracking.
  - Record and track enforcement items.
    - Deficiencies.
    - Findings.
    - Correlation with permit conditions.

### 2. Business Solution Alternatives

The below alternatives were considered to provide the required functionality.

#### a) Platform as a Service (PaaS)

PaaS is a category of cloud-based software that provides a platform for users to develop, deploy and manage applications without the complexity of building and maintaining the infrastructure typically associated with developing and launching an application. This approach was considered but selected out because of the need for extensive configuration and coding in order to build out a complex permit lifecycle system.

#### b) Custom Development

Custom development allows for the greatest flexibility and adherence to user requirements. It is often the most time consuming and expensive approach in both the short and long-term. In this case, DEP would leverage the existing custom-built software in its portfolio and augment the areas that are deficient. New applications would have to be created and complexity would be high. This option was not selected due to the time required to deliver a viable product, and the complexity involved in creating and supporting the system.

#### c) Status Quo

DEP manages the lifecycle of permits today with the systems it has in place. This option was not selected due to the significant deficiencies in the functionality of the system, and because aspects of the system have been in production for more than 20 years. DEP has been working on applying high value improvements to the existing system that will help bridge the gap between now and implementation of a new permitting lifecycle solution.

### 3. Rationale for Selection

The commercially available SaaS (Software as a Service) solution best represents the balance of factors associated with programmatic support, cost, security, ease of maintenance, extensibility and projected useful life.

This solution enjoys an economy of scale that does not exist for a solution custom-developed for DEP only. The vendors for a SaaS solution have extensive experience in software specifically designed for environmental protection agencies. They can implement the software in much less time and at a lower

cost than full custom development while still meeting all the requirements. Additionally, this approach provides for an evergreen solution that continues to be updated by the vendor as improvements are identified by the customer base. The result is lower short and long-term cost to the state.

**4. Recommended Business Solution**

Based on a recent Request for Information (RFI) activity, it was determined that there are permitting lifecycle management systems available as software as a service (SaaS) available on the U.S. General Services Agreement Schedule 70. More than one of the solutions demonstrated appear to meet the requirements communicated by DEP and have sufficient configurability to conform to relevant laws, rules, and processes.

NOTE: For IT projects with total cost in excess of \$10 million, the project scope described in this section must be consistent with existing or proposed substantive policy required in s. 216.023(4) (a) 10, F.S.

**D. Functional and Technical Requirements**

DEP has identified functional and non-functional requirements for the solution. Please refer to Appendix D.

**III. Success Criteria**

*Purpose: To identify the critical results, both outputs and outcomes, that must be realized for the project to be considered a success.*

SUCCESS CRITERIA TABLE				
#	Description of Criteria	How will the Criteria be measured/assessed?	Who benefits?	Realization Date (MM/YY)
1	Improve functionality and ease of use	<ul style="list-style-type: none"> <li>• Time to setup and complete inspections and permits</li> <li>• Employee satisfaction surveys taken before implementation and a year after implementation</li> </ul>	<ul style="list-style-type: none"> <li>• DWRM</li> <li>• DEP</li> <li>• State of Florida</li> </ul>	06/25
2	Enhance the interactions between DWRM, district offices and delegated local programs	<ul style="list-style-type: none"> <li>• Staff outside of DWRM have immediate access to data</li> <li>• Employee satisfaction surveys</li> <li>• Time to generate reports</li> </ul>	<ul style="list-style-type: none"> <li>• DWRM</li> <li>• DEP</li> <li>• State of Florida</li> </ul>	06/25
3	Increase number of inspections and permits	<ul style="list-style-type: none"> <li>• % increase in number of inspections and permits processed</li> </ul>	<ul style="list-style-type: none"> <li>• DWRM</li> <li>• DEP</li> <li>• State of Florida</li> </ul>	12/24
4	Optimize current business processes	<ul style="list-style-type: none"> <li>• Time spent on manual processes</li> <li>• Number of errors</li> </ul>	<ul style="list-style-type: none"> <li>• DWRM</li> <li>• DEP</li> <li>• State of Florida</li> </ul>	08/24

SUCCESS CRITERIA TABLE				
5	Standardized data entry process	<ul style="list-style-type: none"> <li>• More accurate data</li> <li>• Reduced errors</li> </ul>	<ul style="list-style-type: none"> <li>• DWRM</li> <li>• DEP</li> </ul>	08/24
6	Adherence to all NPDES requirements	<ul style="list-style-type: none"> <li>• Improved inspection time</li> <li>• Reinspection of facilities with violations</li> </ul>	<ul style="list-style-type: none"> <li>• DWRM</li> <li>• DEP</li> <li>• State of Florida</li> <li>• EPA</li> </ul>	08/24
7	Communicate data with EPA more effectively	<ul style="list-style-type: none"> <li>• Time saved uploading data</li> <li>• More accurate data (# of missing, late reports or data points before implementation compared with a year after implementation)</li> </ul>	<ul style="list-style-type: none"> <li>• DWRM</li> <li>• DEP</li> <li>• EPA</li> </ul>	06/25
8	Reduce or eliminate manual tasks for staff	<ul style="list-style-type: none"> <li>• Time to process inspections, RAIs, Warning letters, and Consent orders and permits</li> </ul>	<ul style="list-style-type: none"> <li>• DWRM</li> <li>• DEP</li> </ul>	06/24
9	Eliminate Access databases	<ul style="list-style-type: none"> <li>• Time saved entering data into Access</li> <li>• Time saved maintaining Access databases</li> <li>• Current number of Access databases vs number reduced</li> </ul>	<ul style="list-style-type: none"> <li>• DWRM</li> <li>• DEP</li> </ul>	06/25

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

##### A. Benefits Realization Table

*Purpose: To calculate and declare the tangible benefits compared to the total investment of resources needed to support the proposed IT project.*

For each tangible benefit, identify the recipient of the benefit, how and when it is realized, how the realization will be measured, and how the benefit will be measured to include estimates of tangible benefit amounts.

BENEFITS REALIZATION TABLE					
#	Description of Benefit	Who receives the benefit?	How is benefit realized?	How is the realization of the benefit measured?	Realization Date (MM/YY)
1	Enhanced work effort support and workforce management capabilities,	<ul style="list-style-type: none"> <li>•DWRM</li> <li>•DEP</li> <li>•State of Florida</li> </ul>	<ul style="list-style-type: none"> <li>•Reduction or elimination of manual processes</li> </ul>	<ul style="list-style-type: none"> <li>•Number of manual emails</li> </ul>	08/24

## Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

BENEFITS REALIZATION TABLE					
	increasing intradepartmental collaboration	<ul style="list-style-type: none"> <li>• District offices</li> <li>• Delegated local programs</li> </ul>	<ul style="list-style-type: none"> <li>• Eliminate Access databases</li> <li>• Increased staff efficiency</li> <li>• Increased management oversight, staff accountability, and resource planning</li> </ul>	<ul style="list-style-type: none"> <li>• Employee satisfaction surveys</li> <li>• Improved scheduling and routing of inspections</li> </ul>	
2	Addition of advanced reporting and analytics functionality	<ul style="list-style-type: none"> <li>• DWRM</li> <li>• DEP</li> <li>• State of Florida</li> </ul>	<ul style="list-style-type: none"> <li>• Improved staff productivity and efficiency</li> <li>• Enhanced strategic planning and reporting capabilities</li> </ul>	<ul style="list-style-type: none"> <li>• Compare time needed to create statutorily required reports to current time to prepare</li> </ul>	6/24
3	Increased inspection and permitting frequency	<ul style="list-style-type: none"> <li>• DWRM</li> <li>• DEP</li> <li>• State of Florida</li> </ul>	<ul style="list-style-type: none"> <li>• Overall inspection frequency</li> <li>• More reinspection of facilities with violations</li> <li>• Permits can be reviewed and acted upon with greatly frequency</li> </ul>	<ul style="list-style-type: none"> <li>• Number of inspections compared to current inspection rate</li> </ul>	01/25
4	Decrease violations	<ul style="list-style-type: none"> <li>• DWRM</li> <li>• DEP</li> <li>• State of Florida</li> </ul>	<ul style="list-style-type: none"> <li>• With increased inspections and follow up for violations the number of violations should be reduced</li> </ul>	<ul style="list-style-type: none"> <li>• Number of inspections and re-inspections required</li> </ul>	06/25
5	Transfer data to EPA with less time and greater precision	<ul style="list-style-type: none"> <li>• DWRM</li> <li>• DEP</li> <li>• State of Florida</li> <li>• OTIS</li> </ul>	<ul style="list-style-type: none"> <li>• Reduction in number of corrective maintenance tickets</li> <li>• Reduction of time/costs of implementing changes in a legacy environment</li> </ul>	<ul style="list-style-type: none"> <li>• Staff time manually gathering and uploading data to EPA</li> <li>• Number of error corrections required/reported</li> </ul>	10/24
6	No significant increase in DWRM permitting or compliance or permitting staff	<ul style="list-style-type: none"> <li>• DWRM</li> <li>• DEP</li> <li>• State of Florida</li> </ul>	<ul style="list-style-type: none"> <li>• With increased efficiency and productivity, the need for additional DWRM permitting and compliance staff should be minimal</li> </ul>	<ul style="list-style-type: none"> <li>• No FTE cost increase</li> </ul>	06/25

### B. Cost Benefit Analysis (CBA)

*Purpose: To provide a comprehensive financial prospectus specifying the project's tangible benefits, funding requirements, and proposed source(s) of funding.*

The chart below summarizes the required CBA Forms which are included as Attachment A on the Florida Fiscal Portal and must be completed and submitted with the Schedule IV-B.

# Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

Cost Benefit Analysis	
Form	Description of Data Captured
CBA Form 1 - Net Tangible Benefits	<p>Agency Program Cost Elements: Existing program operational costs versus the expected program operational costs resulting from this project. The agency needs to identify the expected changes in operational costs for the program(s) that will be impacted by the proposed project.</p> <p>Tangible Benefits: Estimates for tangible benefits resulting from implementation of the proposed IT project, which correspond to the benefits identified in the Benefits Realization Table. These estimates appear in the year the benefits will be realized.</p>
CBA Form 2 - Project Cost Analysis	<p>Baseline Project Budget: Estimated project costs.</p> <p>Project Funding Sources: Identifies the planned sources of project funds, e.g., General Revenue, Trust Fund, Grants.</p> <p>Characterization of Project Cost Estimate.</p>
CBA Form 3 - Project Investment Summary	<p>Investment Summary Calculations: Summarizes total project costs and net tangible benefits and automatically calculates:</p> <ul style="list-style-type: none"> <li>• Return on Investment</li> <li>• Payback Period</li> <li>• Breakeven Fiscal Year</li> <li>• Net Present Value</li> <li>• Internal Rate of Return</li> </ul>

CBA Form 1 - Net Tangible Benefits

Agency Environmental Protection Project PLUMS

Agency (Recurring Costs Only -- No Project Costs)	FY 2023-24			FY 2024-25			FY 2025-26			FY 2026-27			FY 2027-28		
	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a)+(b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project	(a) Existing Program Costs	(b) Operational Cost Change	(c) = (a) + (b) New Program Costs resulting from Proposed Project
<b>A. Personnel Costs -- Agency-Managed Staff</b>	\$54,534,425	\$0	\$54,534,425	\$54,534,425	\$0	\$54,534,425	\$54,534,425	\$0	\$54,534,425	\$54,534,425	\$0	\$54,534,425	\$54,534,425	\$0	\$54,534,425
A.1. Total Staff	708.50	0.00	708.50	708.50	0.00	708.50	708.50	0.00	708.50	708.50	0.00	708.50	708.50	0.00	708.50
A-1.a. State FTEs (Salaries & Benefits)	\$54,534,425	\$0	\$54,534,425	\$54,534,425	\$0	\$54,534,425	\$54,534,425	\$0	\$54,534,425	\$54,534,425	\$0	\$54,534,425	\$54,534,425	\$0	\$54,534,425
A-1.b. State FTEs (H)	708.50	0.00	708.50	708.50	0.00	708.50	708.50	0.00	708.50	708.50	0.00	708.50	708.50	0.00	708.50
A-2.a. OPS Staff (Salaries)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-2.b. OPS Staff (H)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-3.a. Staff Augmentation (Contract Cost)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A-3.b. Staff Augmentation (# of Contractors)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>B. Application Maintenance Costs</b>	\$948,665	\$785,963	\$1,734,628	\$948,665	\$785,963	\$1,734,628	\$948,665	\$785,963	\$1,734,628	\$948,665	\$153,520	\$1,102,185	\$948,665	\$153,520	\$1,102,185
B-1. Managed Services (Staffing)	\$948,665	\$0	\$948,665	\$948,665	\$0	\$948,665	\$948,665	\$0	\$948,665	\$948,665	-\$632,243	\$316,222	\$948,665	-\$632,243	\$316,222
B-2. Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-3. Software	\$0	\$785,963	\$785,963	\$0	\$785,963	\$785,963	\$0	\$785,963	\$785,963	\$0	\$785,963	\$785,963	\$0	\$785,963	\$785,963
B-4. Other <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>C. Data Center Provider Costs</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-1. Managed Services (Staffing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-2. Infrastructure	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-3. Network / Hosting Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-4. Disaster Recovery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-5. Other <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>D. Plant &amp; Facility Costs</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>E. Other Costs</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-1. Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-2. Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E-3. Other <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total of Recurring Operational Costs</b>	\$55,483,090	\$785,963	\$56,269,053	\$55,483,090	\$785,963	\$56,269,053	\$55,483,090	\$785,963	\$56,269,053	\$55,483,090	\$153,520	\$55,636,610	\$55,483,090	\$153,520	\$55,636,610
<b>F. Additional Tangible Benefits:</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
F-1. <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
F-2. <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
F-3. <i>Specify</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Net Tangible Benefits:</b>		(\$785,963)			(\$785,963)			(\$785,963)			(\$153,520)			(\$153,520)	

# Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

CHARACTERIZATION OF PROJECT BENEFIT ESTIMATE -- CBAForm 1B		
Choose Type	Estimate Confidence	Enter % (+/-)
Detailed/Rigorous	<input type="checkbox"/>	Confidence Level
Order of Magnitude	<input checked="" type="checkbox"/>	Confidence Level <span style="float: right;">50%</span>
Placeholder	<input type="checkbox"/>	Confidence Level

Environmental Protection PLUMS  
Costs entered into each row are mutually exclusive. Insert rows for detail and modify appropriation categories as necessary, but do not remove any of the provided project cost elements. Reference vendor quotes in the Item Description where applicable. Include only one-time project costs in this table. Include any recurring costs in CBA Form 1A.

CBAForm 2A Baseline Project Budget														
				FY2023-24		FY2024-25		FY2025-26		FY2026-27		FY2027-28		TOTAL
				YR 1 #	YR 1 LBR	YR 2 #	YR 2 LBR	YR 3 #	YR 3 LBR	YR 4 #	YR 4 LBR	YR 5 #	YR 5 LBR	TOTAL
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
				3,349,872	3,349,872	3,349,872	3,349,872	3,349,872	3,349,872	3,349,872	3,349,872	3,349,872	3,349,872	9,749,615
Item Description (remove guidelines and annotate entries here)	Project Cost Element	Appropriation Category	Current & Previous Years Project-Related Cost	YR 1 Base Budget	YR 2 Base Budget	YR 3 Base Budget	YR 4 Base Budget	YR 5 Base Budget	YR 1 Base Budget	YR 2 Base Budget	YR 3 Base Budget	YR 4 Base Budget	YR 5 Base Budget	TOTAL
Costs for all state employees working on the project.	FTE	S&B	\$ -	1.00 \$ 303,652	1.00 \$ 303,652	1.00 \$ 303,652	0.00 \$ -	0.00 \$ -	1.00 \$ 303,652	1.00 \$ 303,652	1.00 \$ 303,652	0.00 \$ -	0.00 \$ -	\$ 910,956
Costs for all OPS employees working on the project.	OPS	OPS	\$ -	0.00 \$ -	0.00 \$ -	0.00 \$ -	0.00 \$ -	0.00 \$ -	0.00 \$ -	0.00 \$ -	0.00 \$ -	0.00 \$ -	0.00 \$ -	\$ -
Staffing costs for personnel using Time & Expense.	Staff Augmentation	Contracted Services	\$ -	0.00 \$ -	0.00 \$ -	0.00 \$ -	0.00 \$ -	0.00 \$ -	0.00 \$ -	0.00 \$ -	0.00 \$ -	0.00 \$ -	0.00 \$ -	\$ -
Project management personnel and related deliverables.	Project Management	Contracted Services	\$ -	0.50 \$ 100,000	0.50 \$ 100,000	0.50 \$ 100,000	0.00 \$ -	0.00 \$ -	0.50 \$ 100,000	0.50 \$ 100,000	0.50 \$ 100,000	0.00 \$ -	0.00 \$ -	\$ 300,000
Project oversight personnel and related deliverables.	Project Oversight	S&B	\$ -	0.10 \$ 10,553	0.10 \$ 10,553	0.10 \$ 10,553	0.00 \$ -	0.00 \$ -	0.10 \$ 10,553	0.10 \$ 10,553	0.10 \$ 10,553	0.00 \$ -	0.00 \$ -	\$ 31,659
Staffing costs for all professional services not included in other categories.	Consultants/Contractors	Contracted Services	\$ -	1.00 \$ 169,000	1.00 \$ 169,000	1.00 \$ 169,000	0.00 \$ -	0.00 \$ -	1.00 \$ 169,000	1.00 \$ 169,000	1.00 \$ 169,000	0.00 \$ -	0.00 \$ -	\$ 507,000
Professional services with fixed-price costs (i.e. software development, installation, project documentation)	Project Deliverables	Contracted Services	\$ -	2,056,667	2,056,667	2,056,667	\$ -	\$ -	2,056,667	2,056,667	2,056,667	\$ -	\$ -	\$ 8,200,301
<b>Total</b>			\$ -	2.60 \$ 3,249,872	2.60 \$ 3,249,872	2.60 \$ 3,249,872	0.00 \$ -	0.00 \$ -	2.60 \$ 3,249,872	2.60 \$ 3,249,872	2.60 \$ 3,249,872	0.00 \$ -	0.00 \$ -	\$ 9,749,615

<b>CBAForm 2 - Project Cost Analysis</b>	Agency <u>Environmental Protection</u>	Project <u>PLUMS</u>
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PROJECT COST SUMMARY	PROJECT COST SUMMARY (from CBAForm 2A)					TOTAL
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	
TOTAL PROJECT COSTS (*)	\$3,249,872	\$3,249,872	\$3,249,872	\$0	\$0	\$9,749,615
CUMULATIVE PROJECT COSTS <small>(includes Current &amp; Previous Years' Project-Related)</small>	\$3,249,872	\$6,499,744	\$9,749,615	\$9,749,615	\$9,749,615	
Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.						

PROJECT FUNDING SOURCES	PROJECT FUNDING SOURCES - CBAForm 2B					TOTAL
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	
General Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Trust Fund	\$3,249,872	\$3,249,872	\$3,249,872	\$0	\$0	\$9,749,616
Federal Match <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Grants <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0
Other <input type="checkbox"/> Specify	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL INVESTMENT</b>	\$3,249,872	\$3,249,872	\$3,249,872	\$0	\$0	\$9,749,616
<b>CUMULATIVE INVESTMENT</b>	\$3,249,872	\$6,499,744	\$9,749,616	\$9,749,616	\$9,749,616	

Characterization of Project Cost Estimate - CBAForm 2C		
Choose Type	Estimate Confidence	Enter % (+/-)
Detailed/Rigorous		Confidence Level
Order of Magnitude	<input checked="" type="checkbox"/>	Confidence Level <span style="float: right;">50%</span>
Placeholder		Confidence Level

Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

CBAForm 3 - Project Investment Summary

Agency	<u>Environmental Protection</u>	Project	<u>PLUMS</u>
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COST BENEFIT ANALYSIS -- CBAForm 3A						
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	TOTAL FOR ALL YEARS
Project Cost	\$3,249,872	\$3,249,872	\$3,249,872	\$0	\$0	\$9,749,615
Net Tangible Benefits	(\$785,963)	(\$785,963)	(\$785,963)	(\$153,520)	(\$153,520)	(\$2,664,928)
Return on Investment	(\$4,035,835)	(\$4,035,835)	(\$4,035,835)	(\$153,520)	(\$153,520)	(\$12,414,544)
Year to Year Change in Program Staffing	0	0	0	0	0	

RETURN ON INVESTMENT ANALYSIS -- CBAForm 3B		
Payback Period (years)	NO PAYBACK	Payback Period is the time required to recover the investment costs of the project.
Breakeven Fiscal Year	NO PAYBACK	Fiscal Year during which the project's investment costs are recovered.
Net Present Value (NPV)	(\$11,558,318)	NPV is the present-day value of the project's benefits less costs over the project's lifecycle.
Internal Rate of Return (IRR)	NO IRR	IRR is the project's rate of return.

Investment Interest Earning Yield -- CBAForm 3C					
Fiscal Year	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Cost of Capital	3.50%	3.50%	3.60%	3.60%	3.60%

## V. Schedule IV-B Major Project Risk Assessment

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

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

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

Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

<b>Project</b>	<i>Permit Lifecycle Unified Management System (PLUMS)</i>					
<b>Agency</b>	<i>Environmental Protection</i>					
<b>FY 2023-24 LBR Issue Code:</b>	<b>FY 2023-24 LBR Issue Title:</b>					
<i>36340C0</i>	<i>Permit Lifecycle Unified Management System (PLUMS) - Regulatory Programs</i>					
<b>Risk Assessment Contact Info (Name, Phone #, and E-mail Address):</b>						
<i>Dan Willis 850-245-8344 dan.p.willis@dep.state.fl.us</i>						
<b>Executive Sponsor</b>	<i>John Truitt, Deputy Secretary, Regulatory Programs</i>					
<b>Project Manager</b>	<i>Vendor (TBD)/OTIS Portfolio Management Services (oversight)</i>					
<b>Prepared By</b>	<i>Dan Willis</i>	<i>9/7/2022</i>				
<b>Risk Assessment Summary</b>						
<b>Business Strategy</b>	<table border="1" style="width: 100%; height: 100%;"> <tr> <td style="width: 50%; height: 50%;"></td> <td style="width: 50%; height: 50%;"></td> </tr> <tr> <td style="width: 50%; height: 50%;"></td> <td style="width: 50%; height: 50%;"></td> </tr> </table>					
<b>Level of Project Risk</b>	<b>Least Risk</b>	<b>Most Risk</b>				
<b>Most Aligned</b>		<b>Least Aligned</b>				
<b>Project Risk Area Breakdown</b>						
<b>Risk Assessment Areas</b>		<b>Risk Exposure</b>				
Strategic Assessment		MEDIUM				
Technology Exposure Assessment		MEDIUM				
Organizational Change Management Assessment		MEDIUM				
Communication Assessment		LOW				
Fiscal Assessment		MEDIUM				
Project Organization Assessment		LOW				
Project Management Assessment		MEDIUM				
Project Complexity Assessment		MEDIUM				
<b>Overall Project Risk</b>		<b>MEDIUM</b>				



Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

Agency: Environmental Protection Project: Permit Lifecycle Unified Management System (PLUMS)

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

Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

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

Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

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

Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

Section 4 -- Communication Area			
#	Criteria	Value Options	Answer
4.01	Has a documented Communication Plan been approved for this project?	Yes	Yes
		No	
4.02	Does the project Communication Plan promote the collection and use of feedback from management, project team, and business stakeholders (including end users)?	Negligible or no feedback in Plan	Proactive use of feedback in Plan
		Routine feedback in Plan	
		Proactive use of feedback in Plan	
4.03	Have all required communication channels been identified and documented in the Communication Plan?	Yes	Yes
		No	
4.04	Are all affected stakeholders included in the Communication Plan?	Yes	Yes
		No	
4.05	Have all key messages been developed and documented in the Communication Plan?	Plan does not include key messages	All or nearly all messages are documented
		Some key messages have been developed	
		All or nearly all messages are documented	
4.06	Have desired message outcomes and success measures been identified in the Communication Plan?	Plan does not include desired messages outcomes and success measures	All or nearly all messages have success measures
		Success measures have been developed for some messages	
		All or nearly all messages have success measures	
4.07	Does the project Communication Plan identify and assign needed staff and resources?	Yes	Yes
		No	
Section 5 -- Fiscal Area			
#	Criteria	Values	Answer
5.01	Has a documented Spending Plan been approved for the entire project lifecycle?	Yes	Yes
		No	
5.02	Have all project expenditures been identified in the Spending Plan?	0% to 40% -- None or few defined and documented	81% to 100% -- All or nearly all defined and documented
		41% to 80% -- Some defined and documented	
		81% to 100% -- All or nearly all defined and documented	
5.03	What is the estimated total cost of this project over its entire lifecycle?	Unknown	Between \$2 M and \$10 M
		Greater than \$10 M	
		Between \$2 M and \$10 M	
		Between \$500K and \$1,999,999	
		Less than \$500 K	
5.04	Is the cost estimate for this project based on quantitative analysis using a standards-based estimation model?	Yes	No
		No	
5.05	What is the character of the cost estimates for this project?	Detailed and rigorous (accurate within ±10%)	Detailed and rigorous (accurate within ±10%)
		Order of magnitude – estimate could vary between 10-100%	
		Placeholder – actual cost may exceed estimate by more than 100%	

Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

Section 5 – Fiscal Area			
#	Criteria	Values	Answer
5.06	Are funds available within existing agency resources to complete this project?	Yes	No
		No	
5.07	Will/should multiple state or local agencies help fund this project or system?	Funding from single agency	Funding from single agency
		Funding from local government agencies	
		Funding from other state agencies	
5.08	If federal financial participation is anticipated as a source of funding, has federal approval been requested and received?	Neither requested nor received	Not applicable
		Requested but not received	
		Requested and received	
		Not applicable	
5.09	Have all tangible and intangible benefits been identified and validated as reliable and achievable?	Project benefits have not been identified or validated	Most project benefits have been identified but not validated
		Some project benefits have been identified but not validated	
		Most project benefits have been identified but not validated	
		All or nearly all project benefits have been identified and validated	
5.10	What is the benefit payback period that is defined and documented?	Within 1 year	Within 1 year
		Within 3 years	
		Within 5 years	
		More than 5 years	
		No payback	
5.11	Has the project procurement strategy been clearly determined and agreed to by affected stakeholders?	Procurement strategy has not been identified and documented	Stakeholders have reviewed and approved the proposed procurement strategy
		Stakeholders have not been consulted re: procurement strategy	
		Stakeholders have reviewed and approved the proposed procurement strategy	
5.12	What is the planned approach for acquiring necessary products and solution services to successfully complete the project?	Time and Expense (T&E)	Combination FFP and T&E
		Firm Fixed Price (FFP)	
		Combination FFP and T&E	
5.13	What is the planned approach for procuring hardware and software for the project?	Timing of major hardware and software purchases has not yet been determined	Purchase all hardware and software at start of project to take advantage of one-time discounts
		Purchase all hardware and software at start of project to take advantage of one-time discounts	
		Just-in-time purchasing of hardware and software is documented in the project schedule	
5.14	Has a contract manager been assigned to this project?	No contract manager assigned	Contract manager assigned is not the procurement manager or the project manager
		Contract manager is the procurement manager	
		Contract manager is the project manager	
		Contract manager assigned is not the procurement manager or the project manager	
5.15	Has equipment leasing been considered for the project's large-scale computing purchases?	Yes	Yes
		No	

Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

Section 5 – Fiscal Area			
#	Criteria	Values	Answer
5.16	Have all procurement selection criteria and outcomes been clearly identified?	No selection criteria or outcomes have been identified	Some selection criteria and outcomes have been defined and documented
		Some selection criteria and outcomes have been defined and documented	
		All or nearly all selection criteria and expected outcomes have been defined and documented	
5.17	Does the procurement strategy use a multi-stage evaluation process to progressively narrow the field of prospective vendors to the single, best qualified candidate?	Procurement strategy has not been developed	Multi-stage evaluation and proof of concept or prototype planned/used to select best qualified vendor
		Multi-stage evaluation not planned/used for procurement	
		Multi-stage evaluation and proof of concept or prototype planned/used to select best qualified vendor	
5.18	For projects with total cost exceeding \$10 million, did/will the procurement strategy require a proof of concept or prototype as part of the bid response?	Procurement strategy has not been developed	Not applicable
		No, bid response did/will not require proof of concept or prototype	
		Yes, bid response did/will include proof of concept or prototype	
		Not applicable	
Section 6 – Project Organization Area			
#	Criteria	Values	Answer
6.01	Is the project organization and governance structure clearly defined and documented within an approved project plan?	Yes	Yes
		No	
6.02	Have all roles and responsibilities for the executive steering committee been clearly identified?	None or few have been defined and documented	All or nearly all have been defined and documented
		Some have been defined and documented	
		All or nearly all have been defined and documented	
6.03	Who is responsible for integrating project deliverables into the final solution?	Not yet determined	System Integrator (contractor)
		Agency	
		System Integrator (contractor)	
6.04	How many project managers and project directors will be responsible for managing the project?	3 or more	2
		2	
		1	
6.05	Has a project staffing plan specifying the number of required resources (including project team, program staff, and contractors) and their corresponding roles, responsibilities and needed skill levels been developed?	Needed staff and skills have not been identified	Staffing plan identifying all staff roles, responsibilities, and skill levels have been documented
		Some or most staff roles and responsibilities and needed skills have been identified	
		Staffing plan identifying all staff roles, responsibilities, and skill levels have been documented	
6.06	Is an experienced project manager dedicated fulltime to the project?	No experienced project manager assigned	Yes, experienced project manager dedicated full-time, 100% to project
		No, project manager is assigned 50% or less to project	
		No, project manager assigned more than half-time, but less than full-time to project	
		Yes, experienced project manager dedicated full-time, 100% to project	

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Section 6 -- Project Organization Area			
#	Criteria	Values	Answer
6.07	Are qualified project management team members dedicated full-time to the project	None	No, business, functional or technical experts dedicated more than half-time but less than full-time to project
		No, business, functional or technical experts dedicated 50% or less to project	
		No, business, functional or technical experts dedicated more than half-time but less than full-time to project	
		Yes, business, functional or technical experts dedicated full-time, 100% to project	
6.08	Does the agency have the necessary knowledge, skills, and abilities to staff the project team with in-house resources?	Few or no staff from in-house resources	Half of staff from in-house resources
		Half of staff from in-house resources	
		Mostly staffed from in-house resources	
		Completely staffed from in-house resources	
6.09	Is agency IT personnel turnover expected to significantly impact this project?	Minimal or no impact	Minimal or no impact
		Moderate impact	
		Extensive impact	
6.10	Does the project governance structure establish a formal change review and control board to address proposed changes in project scope, schedule, or cost?	Yes	Yes
		No	
6.11	Are all affected stakeholders represented by functional manager on the change review and control board?	No board has been established	Yes, all stakeholders are represented by functional manager
		No, only IT staff are on change review and control board	
		No, all stakeholders are not represented on the board	
		Yes, all stakeholders are represented by functional manager	
Section 7 -- Project Management Area			
#	Criteria	Values	Answer
7.01	Does the project management team use a standard commercially available project management methodology to plan, implement, and control the project?	No	Yes
		Project Management team will use the methodology selected by the systems integrator	
		Yes	
7.02	For how many projects has the agency successfully used the selected project management methodology?	None	More than 3
		1-3	
		More than 3	
7.03	How many members of the project team are proficient in the use of the selected project management methodology?	None	All or nearly all
		Some	
		All or nearly all	
7.04	Have all requirements specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	41 to 80% -- Some have been defined and documented
		41 to 80% -- Some have been defined and documented	
		81% to 100% -- All or nearly all have been defined and documented	

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Section 7 -- Project Management Area			
7.05	Have all design specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	41 to 80% -- Some have been defined and documented
		41 to 80% -- Some have been defined and documented	
		81% to 100% -- All or nearly all have been defined and documented	
7.06	Are all requirements and design specifications traceable to specific business rules?	0% to 40% -- None or few are traceable	41 to 80% -- Some are traceable
		41 to 80% -- Some are traceable	
		81% to 100% -- All or nearly all requirements and specifications are traceable	
7.07	Have all project deliverables/services and acceptance criteria been clearly defined and documented?	None or few have been defined and documented	Some deliverables and acceptance criteria have been defined and documented
		Some deliverables and acceptance criteria have been defined and documented	
		All or nearly all deliverables and acceptance criteria have been defined and documented	
7.08	Is written approval required from executive sponsor, business stakeholders, and project manager for review and sign-off of major project deliverables?	No sign-off required	Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables
		Only project manager signs-off	
		Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables	
7.09	Has the Work Breakdown Structure (WBS) been defined to the work package level for all project activities?	0% to 40% -- None or few have been defined to the work package level	41 to 80% -- Some have been defined to the work package level
		41 to 80% -- Some have been defined to the work package level	
		81% to 100% -- All or nearly all have been defined to the work package level	
7.10	Has a documented project schedule been approved for the entire project lifecycle?	Yes	No
		No	
7.11	Does the project schedule specify all project tasks, go/no-go decision points (checkpoints), critical milestones, and resources?	Yes	No
		No	
7.12	Are formal project status reporting processes documented and in place to manage and control this project?	No or informal processes are used for status reporting	Project team and executive steering committee use formal status reporting processes
		Project team uses formal processes	
		Project team and executive steering committee use formal status reporting processes	
7.13	Are all necessary planning and reporting templates, e.g., work plans, status reports, issues and risk management, available?	No templates are available	All planning and reporting templates are available
		Some templates are available	
		All planning and reporting templates are available	
7.14	Has a documented Risk Management Plan been approved for this project?	Yes	Yes
		No	
7.15	Have all known project risks and corresponding mitigation strategies been identified?	None or few have been defined and documented	Some have been defined and documented
		Some have been defined and documented	
		All known risks and mitigation strategies have been defined	



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Section 7 -- Project Management Area			
7.16	Are standard change request, review and approval processes documented and in place for this project?	Yes	Yes
		No	
7.17	Are issue reporting and management processes documented and in place for this project?	Yes	Yes
		No	

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

Section 8 -- Project Complexity Area			
#	Criteria	Values	Answer
8.10	Has the project manager successfully managed similar projects to completion?	No recent experience	Similar size and complexity
		Lesser size and complexity	
		Similar size and complexity	
		Greater size and complexity	
8.11	Does the agency management have experience governing projects of equal or similar size and complexity to successful completion?	No recent experience	Greater size and complexity
		Lesser size and complexity	
		Similar size and complexity	
		Greater size and complexity	

## VI. Schedule IV-B Technology Planning

*Purpose: To ensure there is close alignment with the business and functional requirements and the selected technology.*

### A. Current Information Technology Environment

#### 1. Current System

The current business solution is a mixture of Excel spreadsheets, Microsoft Access databases, Java applications and older Oracle Forms database applications. These tools were initially developed over 20 years ago, and as business processes have changed and expanded, systems have not been adapted sufficiently to keep up with these changes. The ability to keep up with the thousands of permits and data uploads using these inadequate tools becomes more cumbersome every year.

##### a. Description of Current System

Several programs use Excel spreadsheets for tracking permit applications and a myriad of other functions that should be handled by a software package. Other programs use Access databases for tracking permitting or for querying Oracle database for information. Data from these Excel spreadsheets and Access databases is then manually entered into the Oracle databases using Oracle Forms. The Java and Oracle Forms applications store data in a DEP managed Oracle database. Reporting from Oracle is a combination of Qlik reports, Active Server Pages (ASP) and Hypertext Preprocessor (PHP) reports. In total, there are twelve Java, forms, and ASP applications used to support water resource focused permit processing. Additional integrations include:

- ESRI ArcGIS,
- OCULUS,
- Custom Application Performing Interfaces (APIs) to various other systems,
- Qlik Sense – Data Visualization software, and
- EPACDX – EPA’s Central Data Exchange.

##### b. Current System Resource Requirements

The Oracle databases, reports and forms are housed in the Microsoft Azure cloud and the Northwest Regional Datacenter. The Access databases are located in Azure Files. The supporting applications are supported by OTIS, using full time equivalent (FTE) staff and staff augmentation development consultant services. The Access databases are supported by individual DWRM program staff only.

None of the original programmers of these Access applications still work at DEP, making maintenance very difficult.

**c. Current System Performance**

While PA complies with current DEP standards for legacy Oracle Forms applications, Oracle Forms is effectively reaching end-of-life as a viable technology. DEP no longer develops new solutions using Oracle Forms. These systems were initially created 20 to 25 years ago, and as business processes and requirements have changed and expanded, systems have not been modernized to the extent needed to best support the current program requirements. To fill in gaps, program areas developed several Access and Excel-based solutions. Those systems have become increasingly inefficient and unsustainable as a long-term solution. They do not handle multiple users well. They have a size limit and if they get corrupted, data is lost. Aside from the limitations of Access, the performance of the existing systems is adequate. The primary issue with the systems is the lack of functionality and the dated user interface.

**2. Information Technology Standards**

The project will comply with the DEP’s Information Technology and Project Management (PM) standards, published in the agency’s IT Standards Library: <https://floridadep.gov/otis/portfolio-management-services/content/it-standards>. DEP’s PM standard, in turn, incorporates by reference all requirements of the Florida Digital Service (FLDS) Project Management and Oversight Rule (Chapter 60GG-1, Florida Administrative Code). Additionally, the selected solution will comply with all DEP and FLDS security standards.

**B. Current Hardware and/or Software Inventory**

The following systems are hosted in Oracle Cloud Infrastructure (OCI), or by the Northwest Regional Data Center (NWRDC). All the systems that located at the NWRDC are slated to move to the cloud as part of DEP’s cloud migration strategy.

Source System Name	Description	Technology / Hosted
COMET – Compliance and Enforcement Tracking	This system tracks regulatory compliance & enforcement activities within the Waste and Water Resource Management divisions.	Oracle Forms / OCI
ERPce – Environmental Resource Permitting Compliance/Enforcement	The compliance and enforcement tracking system for the Environmental Resource Permitting group within the Division of Water Resource Management.	Oracle Forms / OCI
EzDMR - Electronic Discharge Monitoring Reporting	Allows wastewater and NPDES Stormwater facilities to electronically submit Discharge Monitoring Reports to the agency.	Java / NWRDC
PA - Permitting Application	Provides the capability to track the lifecycle of a permit application, as processed by several permitting programs within DEP water, waste and air programs, and their respective delegated local county programs. PA tracks existing events and schedules upcoming events for each permit request recorded as it moves through the permitting process.	Oracle Forms / OCI

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PBR - Permit Builder	Supports permit creation for domestic and industrial wastewater permits. It generates permits, discharge monitoring reports, permit notices, fact sheets and statements of basis.	Java / NWRDC
PWS - Potable Water Supply	Drinking water inventory and compliance/enforcement monitoring system.	Oracle Forms / OCI
StormTrackerService	A Java Web Service supporting FRWA (Florida Rural Water Association) Implementation of their Water Tracker Application serving PWS and WAFR data.	Java / NWRDC
SWAPP - Source Water Assessment and Protection Program	This program is meant to ensure that your drinking water is safe, not just at the tap, but at its source. DEP initiated SWAPP as part of the federal Safe Drinking Water Act (SDWA). There are two parts to this: A website and an annual set of database scripts loading & cleaning data. The website provides a series of reports, statistics and other useful information.	ASP / NWRDC
WACS - Water Assurance Compliance System	Tracks solid waste facility data. This database is shared with the Division of Water Resource Management and tracks storm water and underground injection well data.	Oracle Forms / OCI
WAFR – Wastewater Facility Regulation System	Tracks wastewater facilities and related sites, and legal documents regulating wastewater treatment and disposal.	Oracle Forms / OCI
WQS_API – Water Quality Service	Java Web Service for SAS Viya, serving WIN and WAFR data.	Java / NWRDC
WWCVC - Water Well Contractor Violation Clearinghouse	Provides access to information on all Florida licensed water well contractors. The clearinghouse includes a statewide listing of licensed water well contractors, their license number and contact information.	ASP / NWRDC
Microsoft Excel	Used for data collection and pre-processing of data before data entry into Oracle	Excel / Azure Files; Office 365
Microsoft Access	Used for data collection and tracking of permit and compliance and enforcement information as a stop gap measure for missing functionality in formal IT systems.	MS Access / Azure Files; Office 365

## C. Proposed Technical Solution

### 1. Technical Solution Alternatives

#### COTS Hosting

There is only one true delivery option for SaaS. This option is a fully hosted solution by the provider. However, DEP could theoretically identify a software package to install on DEP managed cloud infrastructure (such as Azure) and host the software itself. Issues surrounding this approach include:

- Confusion and blame shifting between DEP and the software vendor when system issues occur,
- Use of valuable internal resources to keep the software adequately patched and monitored and
- There were no viable solutions presented during the RFI that supported this model.

### 2. Rationale for Selection

The commercially available SaaS solution best represents the balance of factors associated with programmatic support, cost, security, ease of maintenance, extendibility, and projected useful life. This solution enjoys an economy of scale that does not exist for a solution custom-developed for DEP only. The vendors for a SaaS solution have extensive experience in software specifically designed for environmental protection agencies. They can implement the software in much less time and at a lower cost than full custom development while still meeting all the requirements. The result is lower short and long-term cost to the state.

### 3. Recommended Technical Solution

The selected solution is a SaaS system. It will best match the requirements and business processes outlined in this document. The selected solution will also be integrated with existing back-end DEP systems such as OCULUS, EPA's data exchange, Qlik reporting dashboards and DEP's ArcGIS environment.

## D. Proposed Solution Description

### 1. Summary Description of Proposed System

A permitting SaaS solution will implement automated processes resulting in increased efficiency by allowing computerized processes to handle all the application and permitting business processes. It will also integrate with existing DEP enterprise applications as mentioned above. PA will gradually be phased out as the programs utilize the new system. In alignment with DEP's strategic objectives, the deployment of a new permitting solution will empower DEP staff statewide to be more responsive to changing operational and environmental demands.

- This new solution is anticipated to standardize and optimize key business processes, which will: Improve transparency through applicant portal for status information on permit lifecycle including submissions, correspondence, reminders and reporting.
- Improve environmental protection by intelligent inclusion of templates, conditions and monitoring requirements.

- Reduce time to complete inspection schedules.
- Adhere to or surpass all federal inspection and reporting requirements.
- Reduce or eliminate manual input of permits, inspections, letters, and tasks for DWRM and district staff resulting in greater efficiency and reduced risk of errors.
- Enhance overall DWRM and district staff efficiency and effectiveness with improved technology and tools.
- Enhance intradepartmental functionality, allowing DWRM and district staff to be more efficient.
- Increase data integrity, standardization and accuracy toward improved operational efficiency, monitoring, reporting and analytics.
- Facilitate better collaboration and communication between DWRM, other divisions, district offices and delegated local programs.
- Improve access to data by reducing duplication of data in disparate records.
- Improve analytical and reporting capabilities, providing DWRM and DEP leadership the tools to track permits, inspections and compliance and enforcement activities from initiation to completion.
- Communicate data to the Environmental Protection Agency (EPA) without staff interaction or editing.
- Eliminate multiple Microsoft Access databases.
- Reduce technology failure risk by moving to a modern platform.
- Reduce support risk by reducing the number of technologies being supported.
- Improve communication with external stakeholders and customers.
- Improve efficiency of permits and compliance and enforcement activities through better alignment with permit conditions and regulatory requirements.

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

Through a recent Request for Information (RFI) activity, DEP was provided budgetary estimates for a scope limited to the entire permit lifecycle management for water resource-based permits. This estimate includes all the resources required to produce deliverables for the established scope. Based on previous implementations in other states, the estimated cost was \$8 million. Although all resourcing will be provided through the deliverable-based contract with the selected vendor, DEP also anticipates internal staff that will be dedicated to the project from both the IT organization (OTIS) and the participating program areas (DWRM) and the six district offices. DEP also intends to assign a DEP project manager, contract manager and business lead to help coordinate activities for the department. As usual, the contracted vendor will be responsible for project management and will provide a lead project manager. Project management oversight will be provided by DEP's IT Project Management Oversight Group. Additionally, it is estimated that at least five full-time equivalent employees will be assigned to the project for its duration. These resources will mostly be fractional, and responsibilities will be assigned to different DEP employees and contractors through the life of the contract.

### E. Capacity Planning (historical and current trends versus projected requirements)

The proposed SaaS solution will be hosted in the cloud by the vendor. This removes this area of concern from DEP and transfers this risk on the potential vendor. With the number of potential users and the number of potential projects created each year, a hosted solution will be able to handle the additional capacity with ease.

Additionally, the resulting contract with the vendor will adhere to Florida Department of

Management Services Rule 60GG-4: Cloud Computing to ensure proper provisions are in place to accommodate growth and performance concerns.

## VII. Schedule IV-B Project Management Planning

*Purpose: To require the agency to provide evidence of its thorough project planning and provide the tools the agency will use to carry out and manage the proposed project. The level of detail must be appropriate for the project's scope and complexity.*

A full project management plan will be submitted by the vendor as part of the Request for Quote (RFQ) process and will be updated upon project initiation. Appendix E reflects DEP's standard Project Management Plan and framework updated with specific for this initiative. It complies with Florida Department of Management Services Rule 60GG-1.

The objective of the project is to provide a SaaS solution capable of supporting the entire permitting lifecycle for water-resource based permits.

The project includes the requirements confirmation, solution setup and configuration, data population / migration, testing, and production implementation of the solution.

This project will include:

1. Review, validation, and updating (as needed) of current Functional and Technical Requirements.
2. Setup and configuration of the solution according to validated and DEP-approved Technical Requirements.
3. Configure integration points with select DEP regulatory legacy systems, including:
  - ESRI ArcGIS,
  - OCULUS,
  - Qlik Sense – Data Visualization software,
  - EPACDX – EPA's Central Data Exchange and
  - Custom APIs to various systems.
4. Select groups of permits to migrate to the new system. These groupings will be based on workgroups and natural separations between program areas. Based on the logical group:
  - Configure the new system for each permit's complete lifecycle.
  - Migrate historical data from the current systems to the new solution.
  - Creation of User Acceptance Testing (UAT) Packages.
  - System test and verify the configured solution for the select group of permits.
  - Provide training to workgroups identified by permit groups.
  - Conduct UAT for permit group.
  - Remediate, Regression Test, and User Acceptance.
  - Promote permit group to Production use and disable permit group in legacy systems.
  - Repeat step four until all water-resource permits have been migrated to the new system.
5. Once the first group of permits is in production, the vendor provides ongoing hosting, operational support, and maintenance services according to a Service Level Agreement (SLA). DEP may require additional consulting services to enhance functionality of the implemented solution. If these services are required, DEP will issue a Task Order specifying the work / deliverables required with the estimated effort hours, duration, consultant position(s) and associated General Services Administration (GSA) labor hourly rates.

NOTE: For IT projects with total cost in excess of \$10 million, the project scope, business objectives, and timelines described in this section must be consistent with existing or proposed substantive policy required in s. 216.023(4)(a)10, F.S.

## VIII. Appendices

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

### A. Permit Type Codes for Water Resource Related Permits

WATER RESOURCE RELATED PERMITS			
SECTION	DESCRIPTION	PERMIT TYPE	PERMIT TYPE DESCRIPTION
DW	DOMESTIC WASTEWATER PROGRAM	DW1	Water - Domestic Wastewater Type I Facility Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW1P	Water - Domestic Wastewater Type I Wastewater Treatment Plant Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW1R	Water - Domestic Wastewater Type I Reuse/Land Application System Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW1S	Water - Domestic Wastewater Type I Residuals/Septage Management Facility Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW1T	Water - Domestic Wastewater Type I Satellite Treatment System Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW1W	Water - Domestic Wastewater Type I Limited Wet Weather Discharge Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW2	Water - Domestic Wastewater Type II Facility Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW2P	Water - Domestic Wastewater Type II Wastewater Treatment Plant Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW2R	Water - Domestic Wastewater Type II Reuse/Land Application System Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW2S	Water - Domestic Wastewater Type II Residuals/Septage Management Facility Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW2T	Water - Domestic Wastewater Type II Satellite Treatment System Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW2W	Water - Domestic Wastewater Type II Limited Wet Weather Discharge Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW3	Water - Domestic Wastewater Type III Facility Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW3P	Water - Domestic Wastewater Type III Wastewater Treatment Plant Permit



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DW	DOMESTIC WASTEWATER PROGRAM	DW3R	Water - Domestic Wastewater Type III Reuse/Land Application System Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW3S	Water - Domestic Wastewater Type III Residuals/Septage Management Facility Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW3T	Water - Domestic Wastewater Type III Satellite Treatment System Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW3W	Water - Domestic Wastewater Type III Limited Wet Weather Discharge Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW4	Water - Domestic Wastewater Type III (less than 10,000 gpd) Facility Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW4P	Water - Domestic Wastewater Type III (less than 10,000 gpd) Wastewater Treatment Plant Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW4R	Water - Domestic Wastewater Type III (less than 10,000 gpd) Reuse/Land Application System Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW4S	Water - Domestic Wastewater Type III (less than 10,000 gpd) Residuals/Septage Management Facility Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW4T	Water - Domestic Wastewater Type III (less than 10,000 gpd) Satellite Treatment System Permit
DW	DOMESTIC WASTEWATER PROGRAM	DW4W	Water - Domestic Wastewater Type III (less than 10,000 gpd) Limited Wet Weather Discharge Permit
DW	DOMESTIC WASTEWATER PROGRAM	DWB	Domestic Wastewater Biosolids
DW	DOMESTIC WASTEWATER PROGRAM	DWC	Water - Domestic Wastewater Collection/Transmission System
DW	DOMESTIC WASTEWATER PROGRAM	DWF	Water - Domestic Wastewater Facility Permit
DW	DOMESTIC WASTEWATER PROGRAM	DWGV	DW Gambling Vessel
EG	EVERGLADES	CE	Everglades CERPR-CE
EG	EVERGLADES	EF	Everglades EFA-EF
EG	EVERGLADES	GL1S	Everglades - IW Group 1, Surface Water Discharge Permit
EG	EVERGLADES	GL7A	Everglades - IW Group 7A, Design Daily Flow

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			>500,000 GPD Permit
EG	EVERGLADES	GLEC	Everglades - ERP Conceptual Approval Permit
EG	EVERGLADES	GLED	Everglades - ERP SGP Conceptual Approval Permit
EG	EVERGLADES	GLEE	Everglades - ERP Exemption Permit
EG	EVERGLADES	GLEG	Everglades - ERP Noticed General Permit
EG	EVERGLADES	GLEI	Everglades - Individual with No Conceptual Approval Permit
EG	EVERGLADES	GLEM	Everglades - ERP Modifications Permit
EG	EVERGLADES	GLES	Everglades - ERP SGP No Conceptual Approval Permit
EG	EVERGLADES	GLEV	Everglades - ERP Variance Permit
EG	EVERGLADES	GLIW	Everglades - IW Facility Permit
EG	EVERGLADES	LO	Everglades Lake Okeechobee-LO
ERP	ENVIRONMENTAL RESOURCE PERMITTING	BJ	Water - Binding Jurisdictional Permit
ERP	ENVIRONMENTAL RESOURCE PERMITTING	DE	Water - Dredge and Fill Exemption Permit
ERP	ENVIRONMENTAL RESOURCE PERMITTING	DF	Water - Dredge and Fill Permit
ERP	ENVIRONMENTAL RESOURCE PERMITTING	DG	Water - Dredge and Fill General Permit
ERP	ENVIRONMENTAL RESOURCE PERMITTING	EA	Ecosystems Management Agreement
ERP	ENVIRONMENTAL RESOURCE PERMITTING	EC	Water - ERP Conceptual Approval Permit
ERP	ENVIRONMENTAL RESOURCE PERMITTING	ED	Water - ERP SGP Conceptual Approval Permit
ERP	ENVIRONMENTAL RESOURCE PERMITTING	EE	Water - ERP Exemption Permit
ERP	ENVIRONMENTAL RESOURCE PERMITTING	EG	Water - ERP Noticed General Permit
ERP	ENVIRONMENTAL RESOURCE PERMITTING	EI	Water - Individual with No Conceptual Approval

## Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

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	PERMITTING		Permit
ERP	ENVIRONMENTAL RESOURCE PERMITTING	EM	Water - ERP Modifications
ERP	ENVIRONMENTAL RESOURCE PERMITTING	EP	Expedited Permit
ERP	ENVIRONMENTAL RESOURCE PERMITTING	ES	Water - ERP SGP No Conceptual Approval Permit
ERP	ENVIRONMENTAL RESOURCE PERMITTING	EV	Water - ERP Variance
ERP	ENVIRONMENTAL RESOURCE PERMITTING	FD	Water - ERP Formal Determination
ERP	ENVIRONMENTAL RESOURCE PERMITTING	GL	Everglades and Lake Okeechobee
ERP	ENVIRONMENTAL RESOURCE PERMITTING	JA	Joint Application Electronic Submittal
ERP	ENVIRONMENTAL RESOURCE PERMITTING	MA	Water - Mangrove Alterations Permit
ERP	ENVIRONMENTAL RESOURCE PERMITTING	MB	Water - Mitigation Bank Permit
ERP	ENVIRONMENTAL RESOURCE PERMITTING	ME	Water - Mangrove Exemptions
ERP	ENVIRONMENTAL RESOURCE PERMITTING	MS	Water - Management and Storage of Surface Waters Permit
ERP	ENVIRONMENTAL RESOURCE PERMITTING	RC	Water - Surface Water Runoff Construction Permit
ERP	ENVIRONMENTAL RESOURCE PERMITTING	RE	Water - Stormwater Exempt (62-25 and 40C-42)
ERP	ENVIRONMENTAL RESOURCE PERMITTING	RG	Water - Surface Water Runoff Construction/Operation General Permit
ERP	ENVIRONMENTAL RESOURCE PERMITTING	RO	Water - Surface Water Runoff Operation Permit
ERP	ENVIRONMENTAL RESOURCE PERMITTING	RT	Water - Surface Water Runoff Temporary Permit
ERP	ENVIRONMENTAL RESOURCE PERMITTING	SA	Siting Act Project New Application

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ERP	ENVIRONMENTAL RESOURCE PERMITTING	SI	Water - Individual Stormwater System Permit
ERP	ENVIRONMENTAL RESOURCE PERMITTING	SX	Water - Conceptual Stormwater System Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	ISW	Stormwater - Individual Stormwater Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW1N	Water - Industrial Wastewater Group 1, Non-surface Water Discharge Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW1S	Water - Industrial Wastewater Group 1, Surface Water Discharge Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW2N	Water - Industrial Wastewater Group 2, Non-surface Water Discharge Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW2S	Water - Industrial Wastewater Group 2, Surface Water Discharge Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW3N	Water - Industrial Wastewater Group 3, Non-surface Water Discharge Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW3S	Water - Industrial Wastewater Group 3, Surface Water Discharge Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW4A	Water - Industrial Wastewater Group 4A, Feedlots W/> Than Number of Listed Animals Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW4B	Water - Industrial Wastewater Group 4B, Other Feedlots Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW4C	Water - Industrial Wastewater Group 4C, Egg Production, Major Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW4D	Water - Industrial Wastewater Group 4D, Egg Production, Other Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW5A	Water - Industrial Wastewater Group 5A, Design Daily Discharge >500,000 GPD Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW5B	Water - Industrial Wastewater Group 5B, Design Daily Discharge >100,000 to 500,000 GPD Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW5C	Water - Industrial Wastewater Group 5C, Design Daily Discharge >10,000 to 100,000 GPD Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW5D	Water - Industrial Wastewater Group 5d, Design Daily Discharge 10,000 or Less GPD Permit

Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

IW	INDUSTRIAL WASTEWATER PROGRAM	IW6A	Water - Industrial Wastewater Group 6A, BTU/HR Heat Loss >100 Million Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW6B	Water - Industrial Wastewater Group 6B, >20 Million BTU/HR Heat Loss Up to 100 Million Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW6C	Water - Industrial Wastewater Group 6C, >1 Million BTU/HR Heat Loss Up to 20 Million Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW6D	Water - Industrial Wastewater Group 6D, 1 Million BTU/HR Heat Loss or Less Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW7A	Water - Industrial Wastewater Group 7A, Design Daily Flow >500,000 GPD Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW7B	Water - Industrial Wastewater Group 7B, Design Daily Flow >100,000 Up to 500,000 GPD Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW7C	Water - Industrial Wastewater Group 7C, Design Daily Flow >50,000 Up to 100,000 GPD Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW7D	Water - Industrial Wastewater Group 7D, Design Daily Flow 50,000 or Less GPD Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW8A	Water - Industrial Wastewater Group 8A, Design Daily Flow >500,000 GPD Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW8B	Water - Industrial Wastewater Group 8B, Design Daily Flow >100,000 to 500,000 GPD Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW8C	Water - Industrial Wastewater Group 8C, Design Daily Flow >50,000 to 100,000 GPD Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW8D	Water - Industrial Wastewater Group 8D, Design Daily Flow of 50,000 or Less GPD Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW9A	Water - Industrial Wastewater Group 9A, Recycling >10,000 GPD Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IW9B	Water - Industrial Wastewater Group 9B, Recycling 10,000 or Less GPD Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IWA	Water - Industrial Wastewater Group 10A - 'No Discharge' Facility Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IWB	Water - Industrial Wastewater Group 10B - Other Facility Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IWCB	Water - Industrial Wastewater Concrete Batch Plant Permit

## Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

IW	INDUSTRIAL WASTEWATER PROGRAM	IWCP	IW Citrus Packing House
IW	INDUSTRIAL WASTEWATER PROGRAM	IWCR	IW Citrus Packing House Renewal
IW	INDUSTRIAL WASTEWATER PROGRAM	IWCT	Water - Industrial Wastewater Collection/Transmission System Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IWDE	IW Dewatering Operations
IW	INDUSTRIAL WASTEWATER PROGRAM	IWF	Water - Industrial Wastewater Facility Permit
IW	INDUSTRIAL WASTEWATER PROGRAM	IWPG	Pesticide NPDES
IW	INDUSTRIAL WASTEWATER PROGRAM	IWPT	Water - Industrial Wastewater Petroleum Cleanup Site Permit
MN	MINE RECLAMATION	FE	Fullers Earth Reclamation
MN	MINE RECLAMATION	HM	Heavy Minerals Reclamation
MN	MINE RECLAMATION	LS	Limestone Reclamation
MN	MINE RECLAMATION	OR	Other Reclamation
MN	MINE RECLAMATION	PR	Phosphate Reclamation
NPDES	NPDES STORMWATER PROGRAM	CGDL	Construction Generic Dewatering Large
NPDES	NPDES STORMWATER PROGRAM	CGDS	Construction Generic Dewatering Small
NPDES	NPDES STORMWATER PROGRAM	CGP	Stormwater - Construction Generic Permit
NPDES	NPDES STORMWATER PROGRAM	CGPL	Stormwater - Large Construction (>= 5 AC)
NPDES	NPDES STORMWATER PROGRAM	CGPS	Stormwater - Small Construction (1-5 AC)
NPDES	NPDES STORMWATER PROGRAM	MS2A	MS2, >50K
NPDES	NPDES STORMWATER PROGRAM	MS2B	MS2, > 10-50K
NPDES	NPDES STORMWATER PROGRAM	MS2C	MSE, < OR = 10K or Other
NPDES	NPDES STORMWATER PROGRAM	MS4	Stormwater - Municipal Separate Storm Sewer Systems
NPDES	NPDES STORMWATER PROGRAM	MSP	Stormwater - Multisector Generic Permit

## Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

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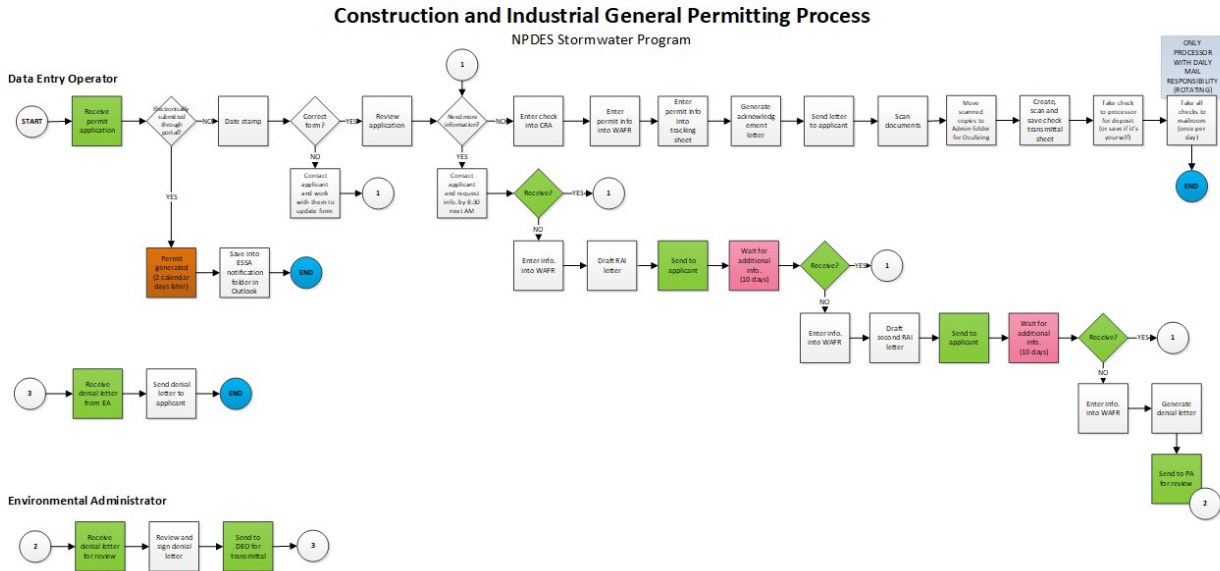
NPDES	NPDES STORMWATER PROGRAM	NEX	Stormwater - No Exposure Certification
OG	OIL AND GAS	OG	Oil and Gas Permit
PW	DRINKING WATER PROGRAM	DS	Water - Drinking Water Distribution System Permit
PW	DRINKING WATER PROGRAM	DSGP	Water - Drinking Water Distribution System General Permit
PW	DRINKING WATER PROGRAM	WC	Water - Drinking Water Treatment Construction Permit
PW	DRINKING WATER PROGRAM	WCGP	Water - Drinking Water Treatment Construction General Permit
ST404	STATE 404 PERMITTING	GLSE	Everglades - State 404 Exemption
ST404	STATE 404 PERMITTING	GLSG	Everglades - State 404 General Permit
ST404	STATE 404 PERMITTING	GLSI	Everglades - State 404 Individual Permit
ST404	STATE 404 PERMITTING	GLSM	Everglades - State 404 Permit Modification
ST404	STATE 404 PERMITTING	GNPR	Everglades - State 404 No Permit Required
ST404	STATE 404 PERMITTING	GWD	Everglades - WOTUS Determination with WMD Formal
ST404	STATE 404 PERMITTING	NPR	Water - State 404 No Permit Required
ST404	STATE 404 PERMITTING	SFE	Water - State 404 Exemption
ST404	STATE 404 PERMITTING	SFEM	Water - State 404 Emergency Permit
ST404	STATE 404 PERMITTING	SFG	Water - State 404 General Permit
ST404	STATE 404 PERMITTING	SFGE	Everglades - State 404 Emergency Permit
ST404	STATE 404 PERMITTING	SFI	Water - State 404 Individual Permit
ST404	STATE 404 PERMITTING	SFM	Water - State 404 Permit Modification
ST404	STATE 404 PERMITTING	SFRP	Water - State 404 Regional General Permit
ST404	STATE 404 PERMITTING	WD	Water - WOTUS Determination with WMD Formal
UI	DEWATERING WELLS	UA	Water - Injection Well Plug and Abandonment Permit
UI	STORMWATER DRAINAGE	UA	Water - Injection Well Plug and Abandonment

# Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

	WELLS		Permit
UI	UNDERGROUND INJECTION PROGRAM	UA	Water - Injection Well Plug and Abandonment Permit
UI	UNDERGROUND INJECTION PROGRAM	UC	Water - Injection Well Construction Permit
UI	UNDERGROUND INJECTION PROGRAM	UO	Water - Injection Well Operation Permit
UI	UNDERGROUND INJECTION PROGRAM	WFUA	Water - Underground Injection Control - Abandonment Permit
UI	UNDERGROUND INJECTION PROGRAM	WFUC	Water - Underground Injection Control - Construction/Operation Permit
UI	UNDERGROUND INJECTION PROGRAM	WFUO	Water - Underground Injection Control - Operation Permit

## B. Major Permitting Category Process Flows

### 1. NPDES Stormwater Construction and Industrial General Permitting Process

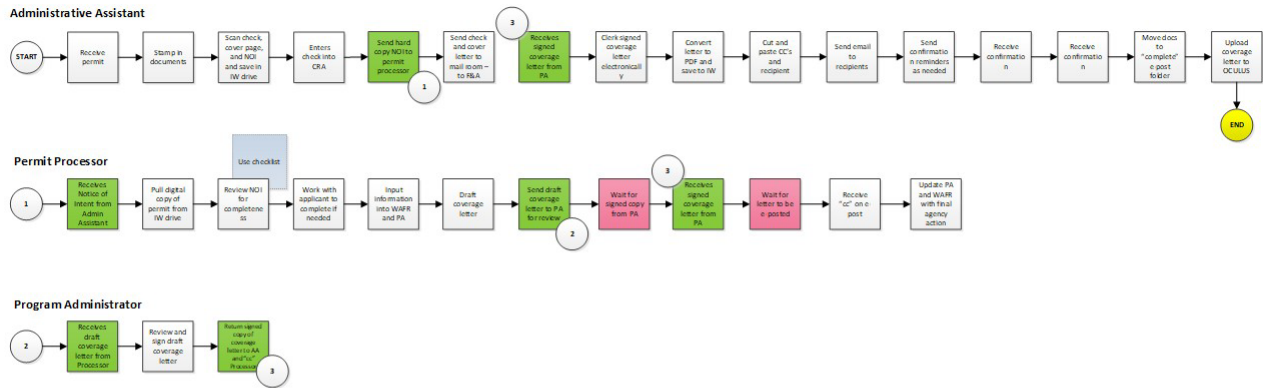




# Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

## 2. Pesticide General Permitting Process

### Notice of Intent for Pesticide Generic Permit (PGP) Process Industrial Wastewater Program



**Elements of Success**

- Clear expectations for permittee
- Process coverage letters issued quickly
- Proactive communication with permittees

**Potential Measures**

- % of permits processed with no lapse in coverage (methodology: # of permit NOIs processed within 30 days/# of permit NOIs submitted on time)

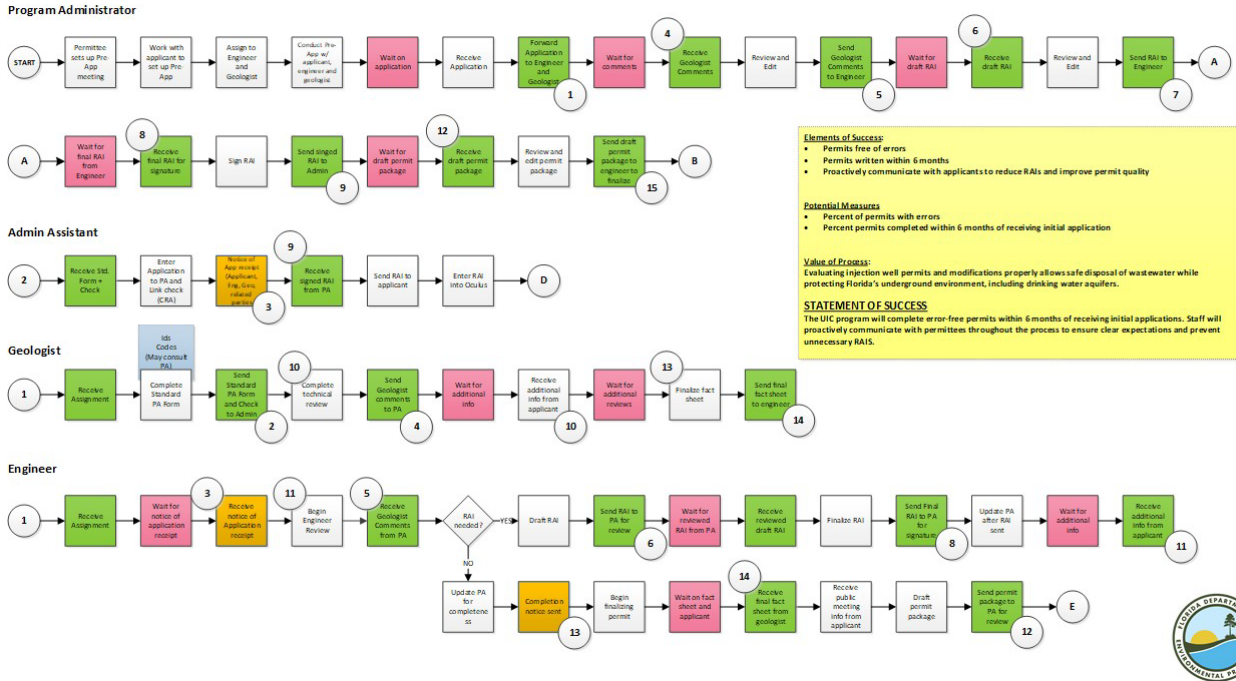
**Value of Process:**  
This process allows permitted entities to spray for pests in an environmentally sound manner, protecting public health and safety from pests - including mosquito born illnesses - while protecting the surface waters of the state from irresponsible or unregulated pesticide application.

**STATEMENT OF SUCCESS**  
In partnership with DACS and FWCC, the IW program efficiently issues coverage letters for pesticide application to surface waters of the state, proactively communicating clear expectations to stakeholders and applicants.



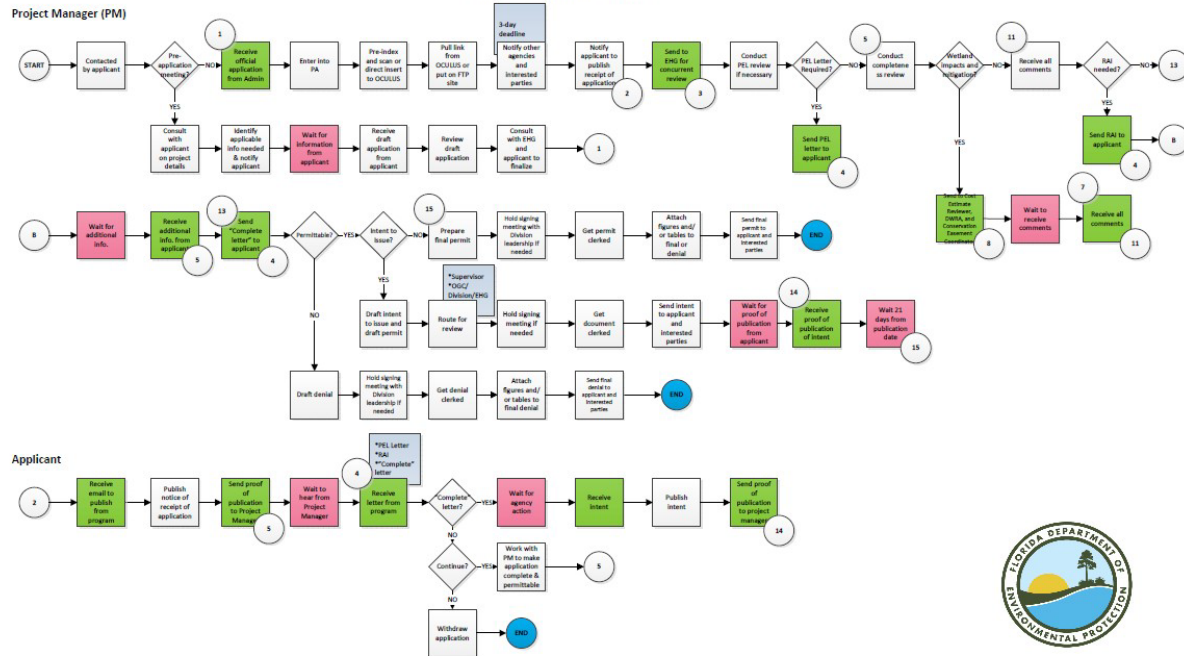
### 3. Underground Injection Control Major Well Permitting Process

#### Major Well Permitting Process Aquifer Protection and Underground Injection Control Program



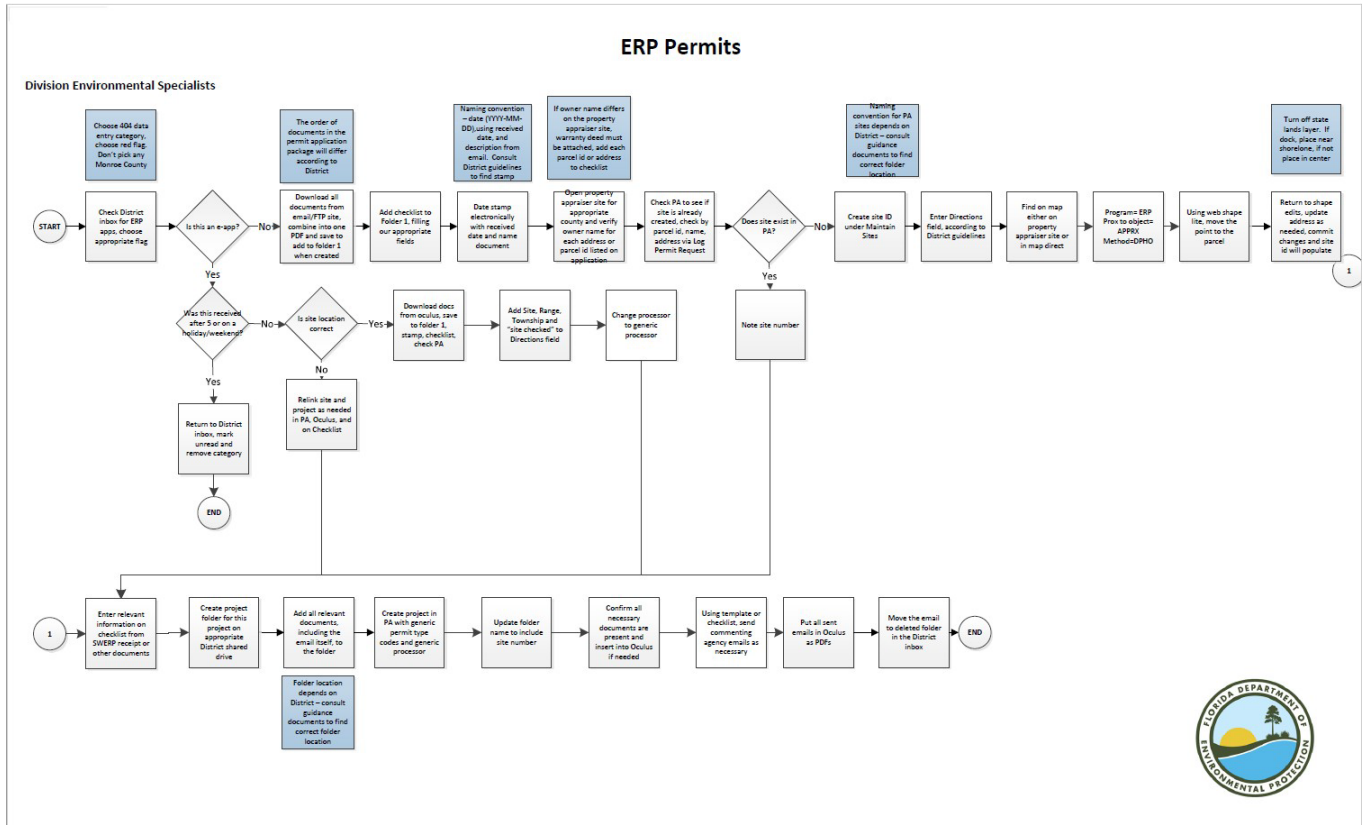
### 4. Mining Permitting Process

#### Mining Permitting Process Mining & Mitigation Program

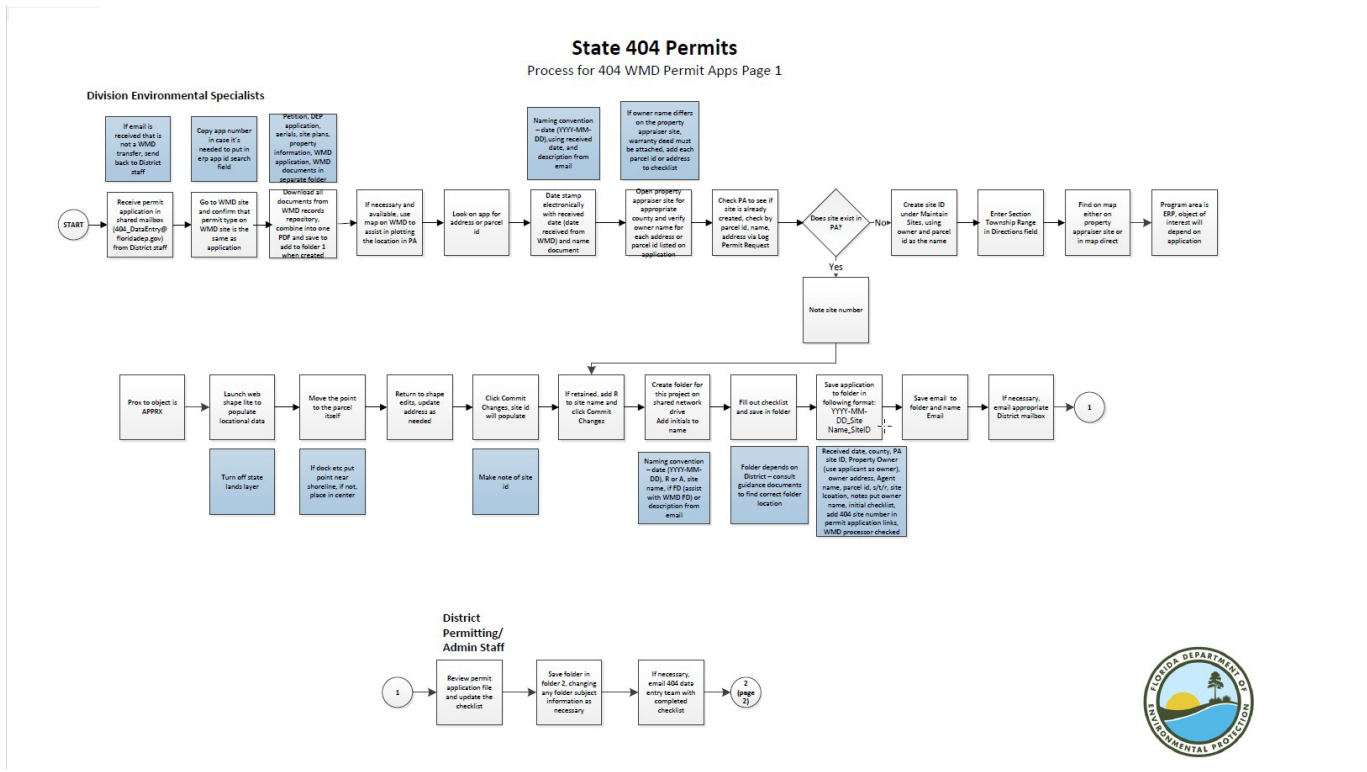


# Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

## 5. ERP Permitting Process



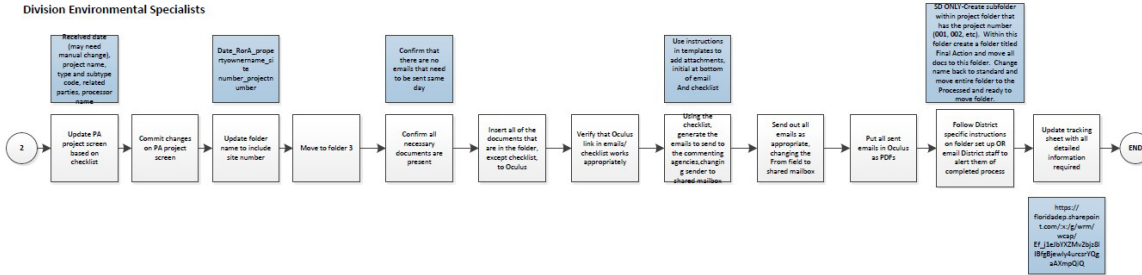
## 6. State 404 Permitting Process



# Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

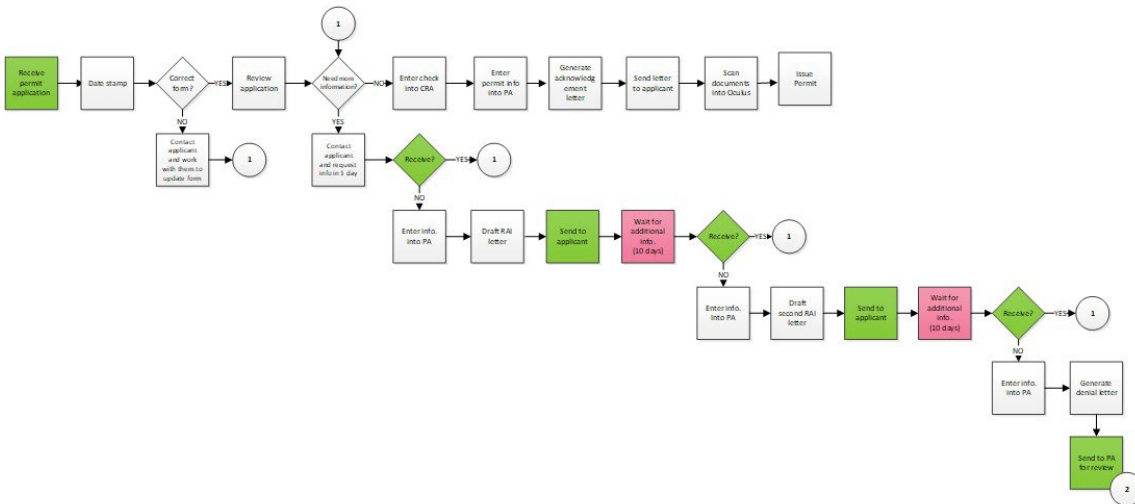
## State 404 Permits Process for 404 WMD Permit Apps Page 2

Division Environmental Specialists



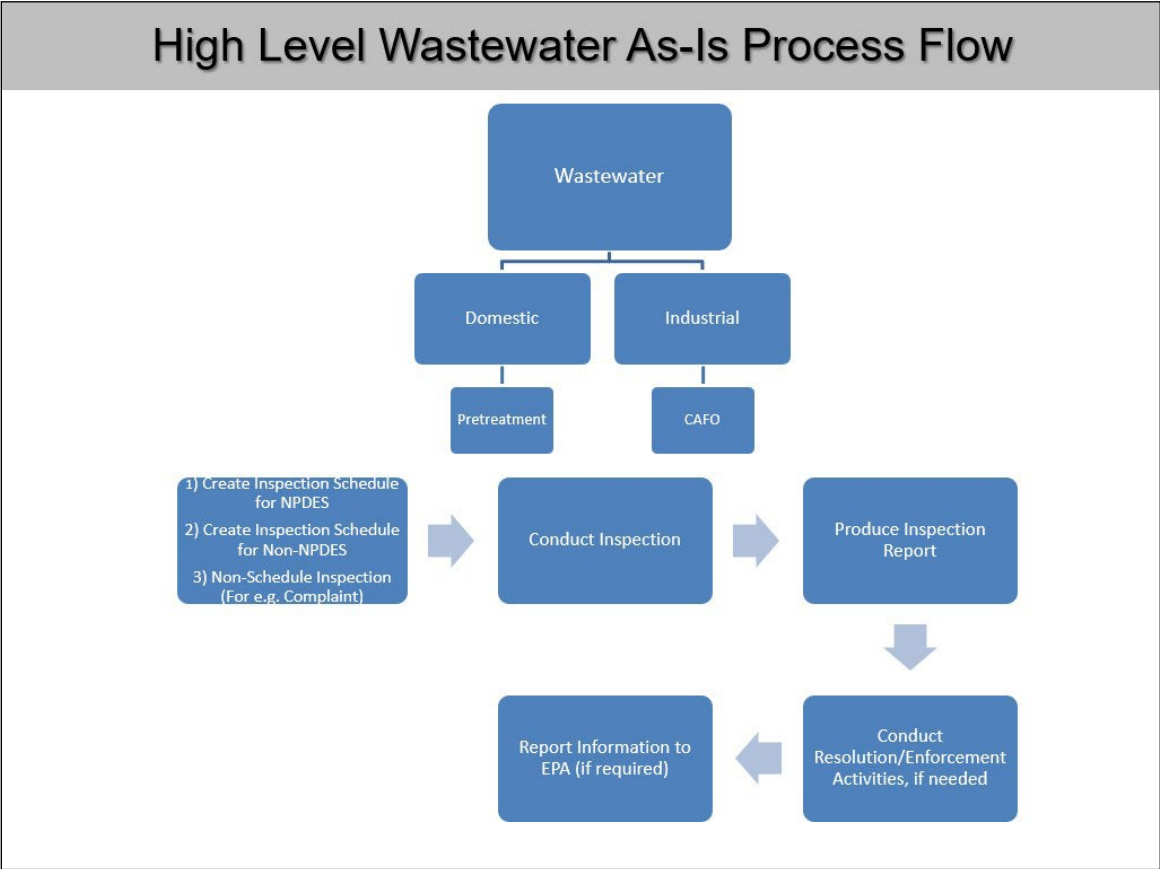
## 7. Permitting Application Process

### Permitting Application Process

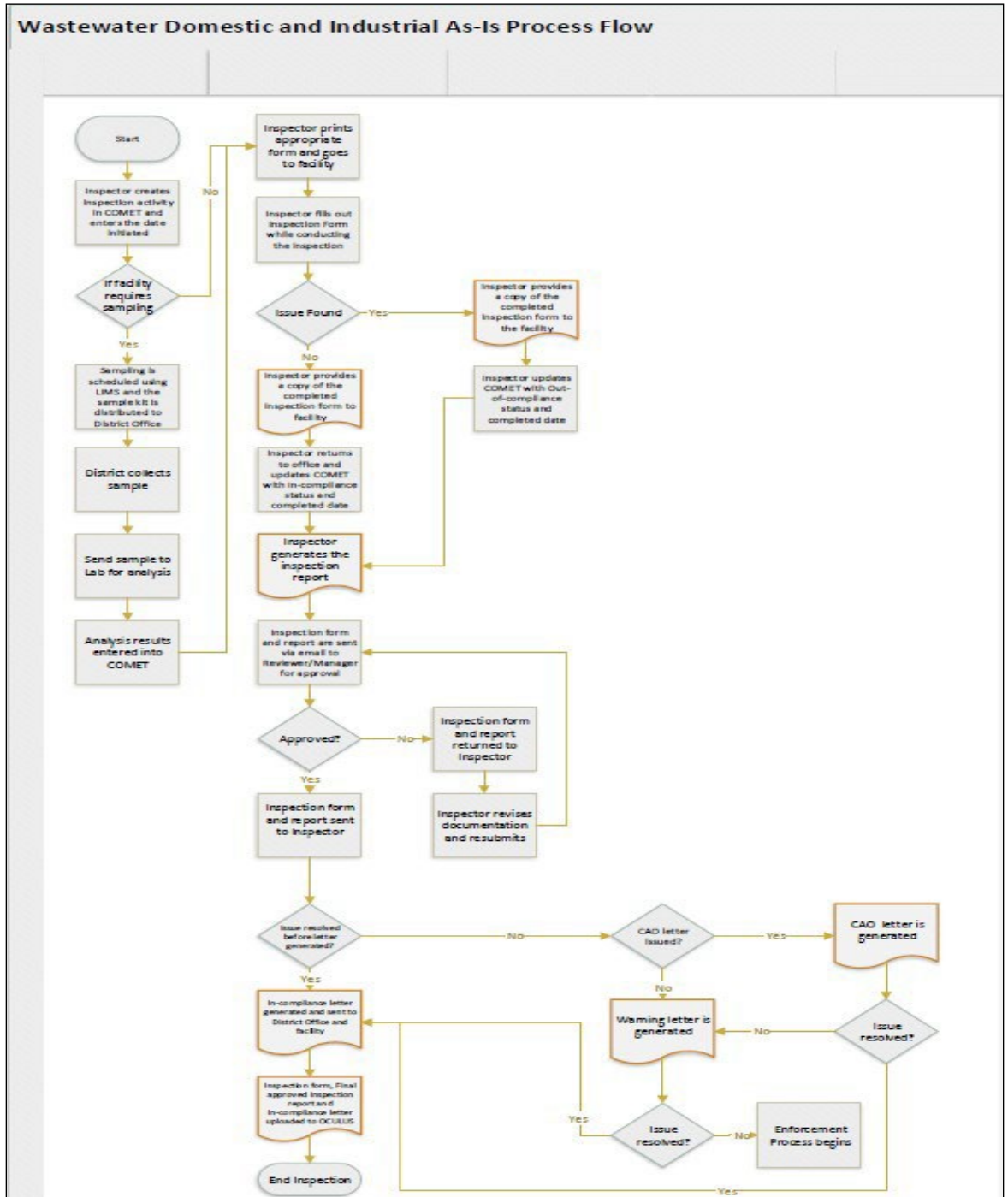


### C. Water Resource Compliance Process Flows

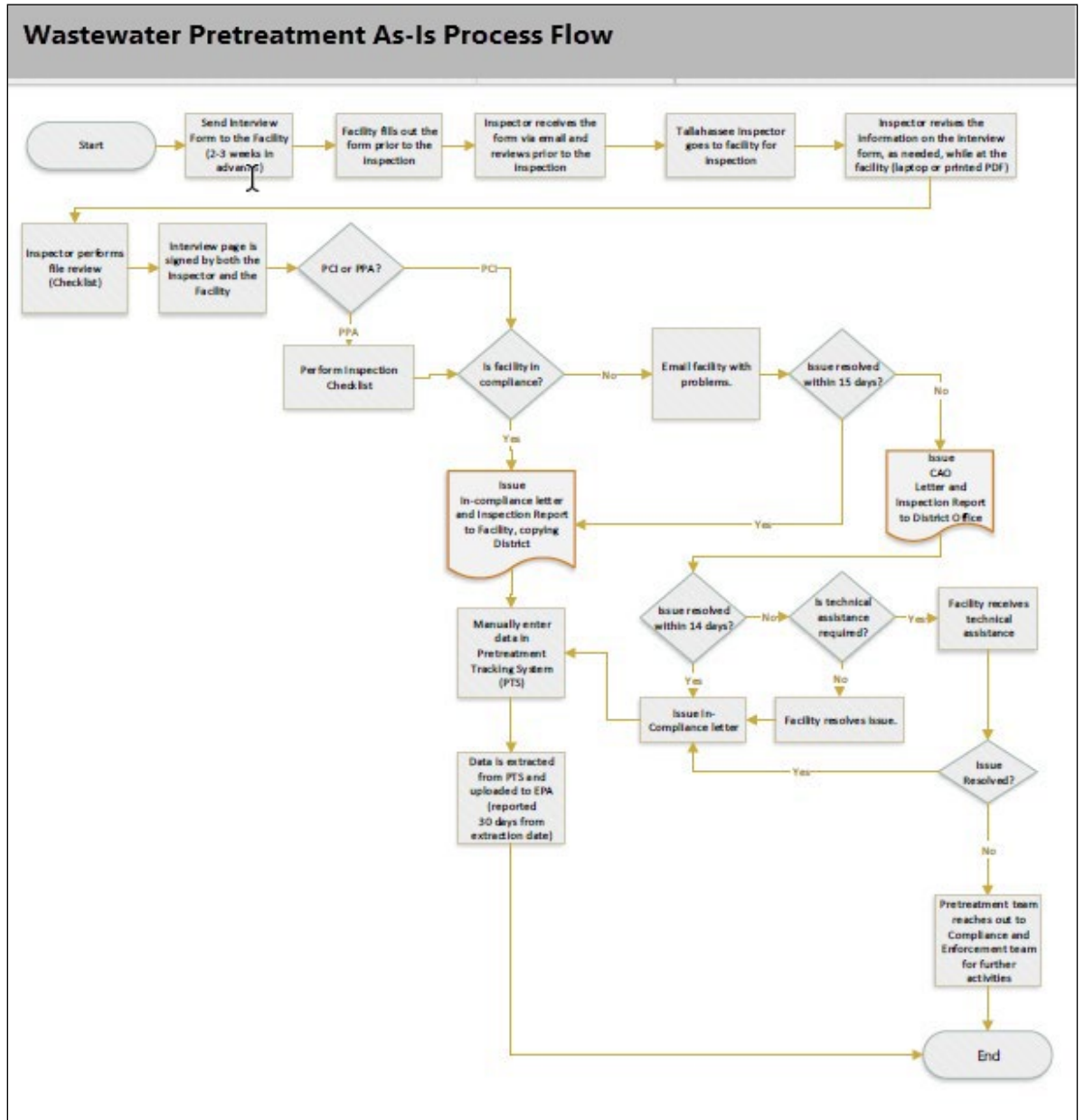
#### 1. High-Level Wastewater As-Is Process Flow



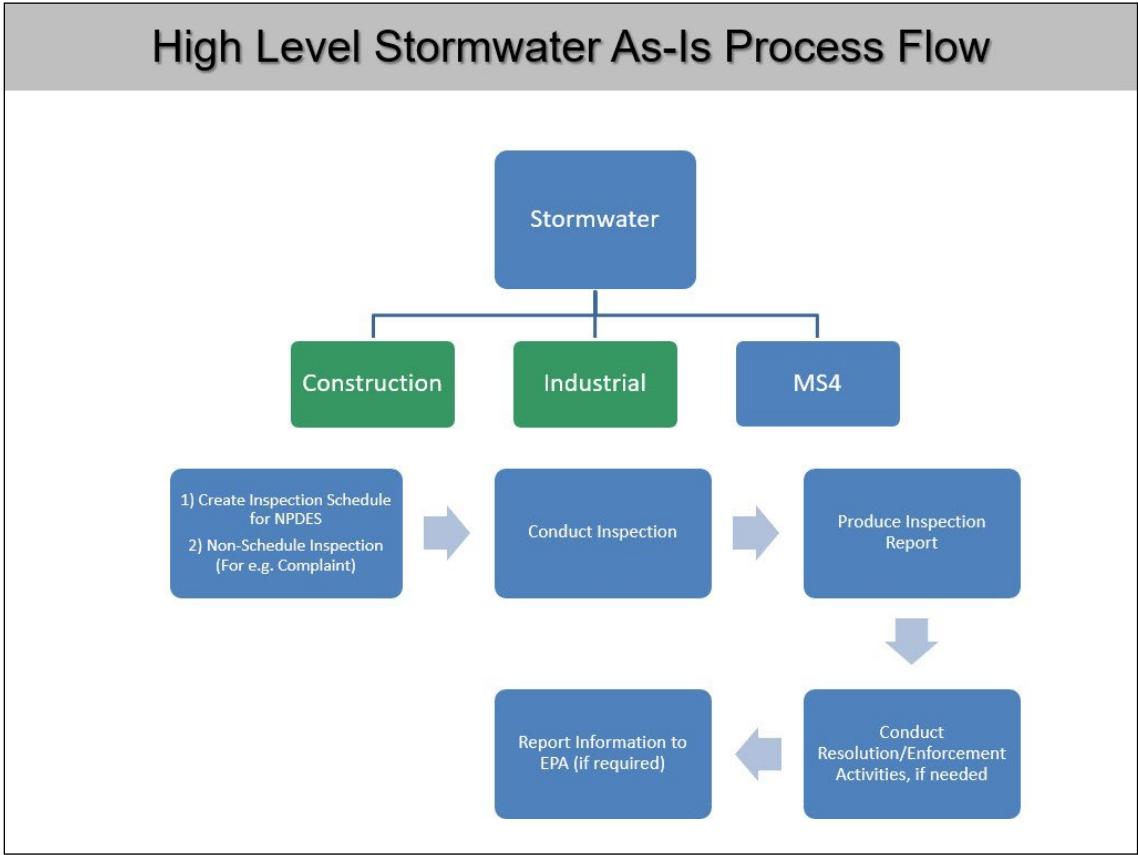
2. Wastewater Domestic and Industrial As-Is Process Flow



3. Wastewater Pretreatment As-Is Process Flow

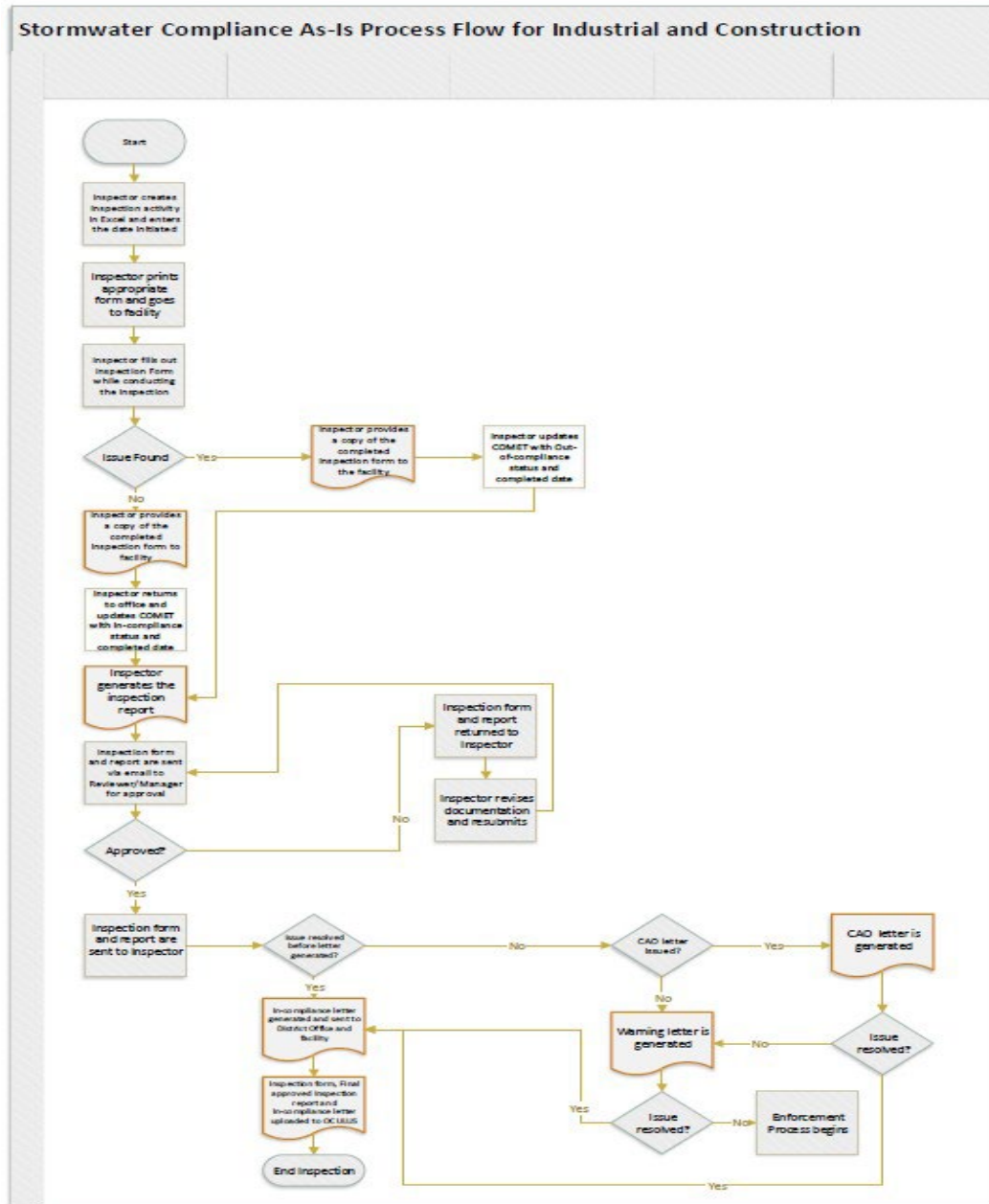


4. High-Level NPDES Stormwater As-Is Process Flow

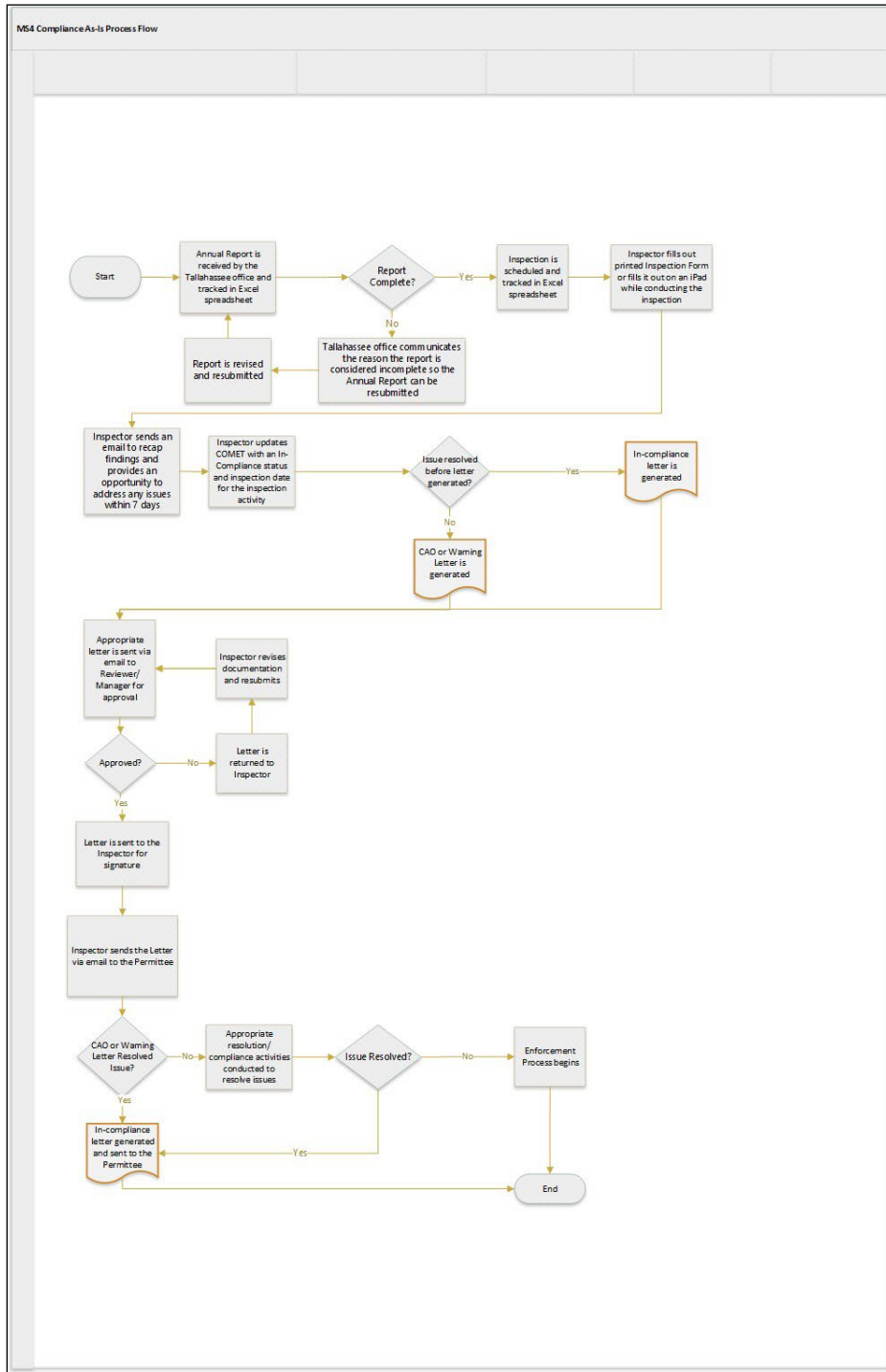




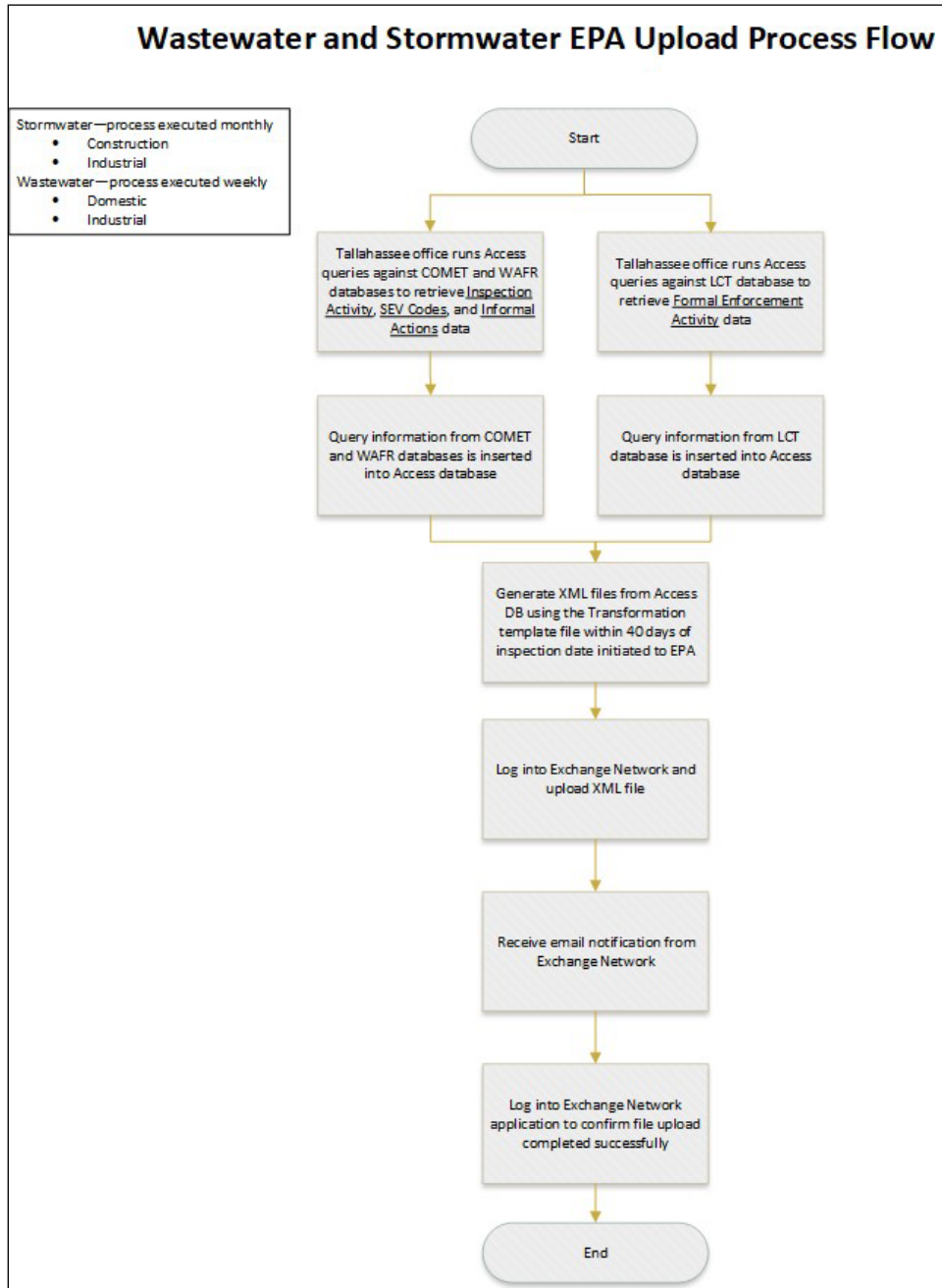
5. NPDES Stormwater Compliance As-Is Process Flow for Industrial and Construction



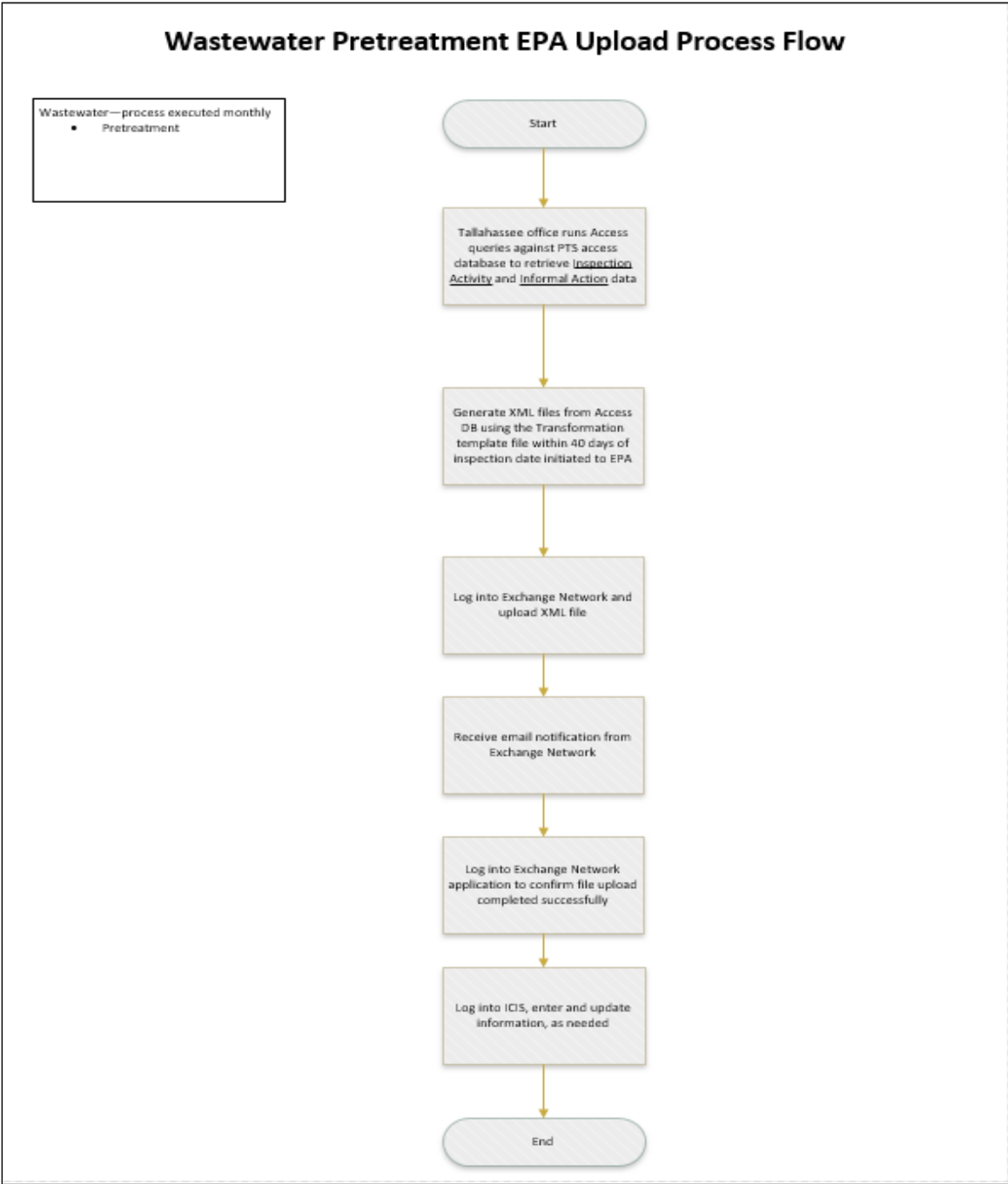
6. NPDES Stormwater MS4 As-Is Process Flow



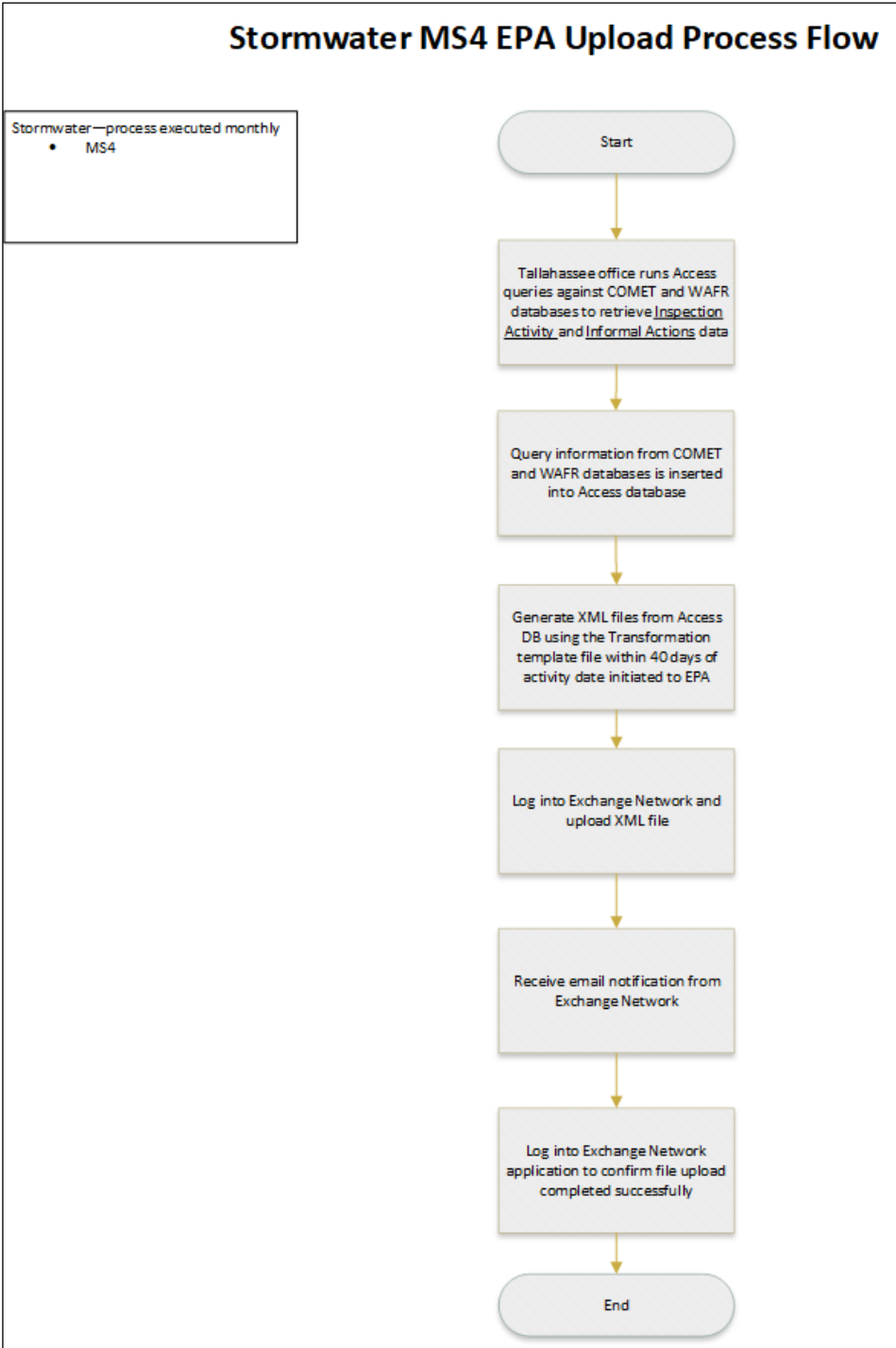
7. Wastewater and NPDES Stormwater EPA Upload As-Is Process Flow



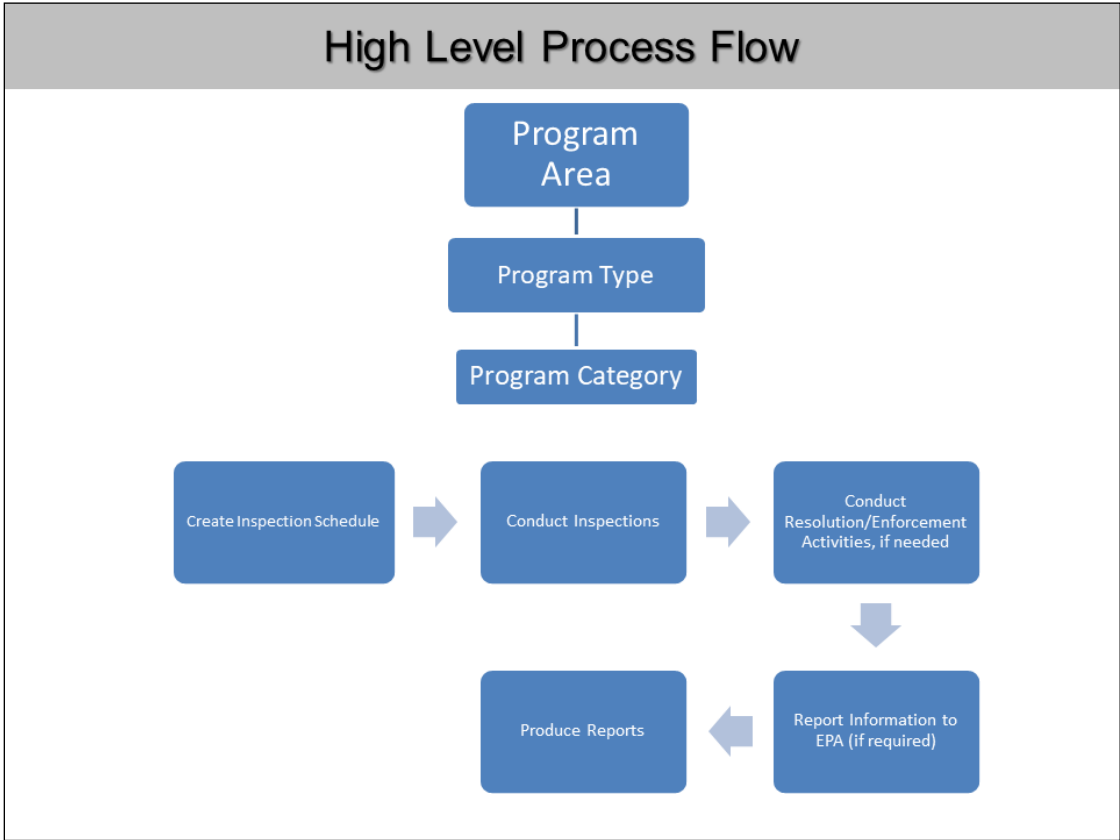
8. Wastewater Pretreatment EPA Upload As-Is Process Flow



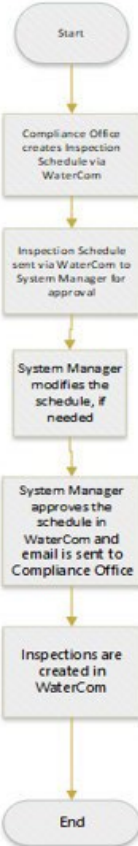
9. NPDES Stormwater MS4 EPA Upload As-Is Process Flow



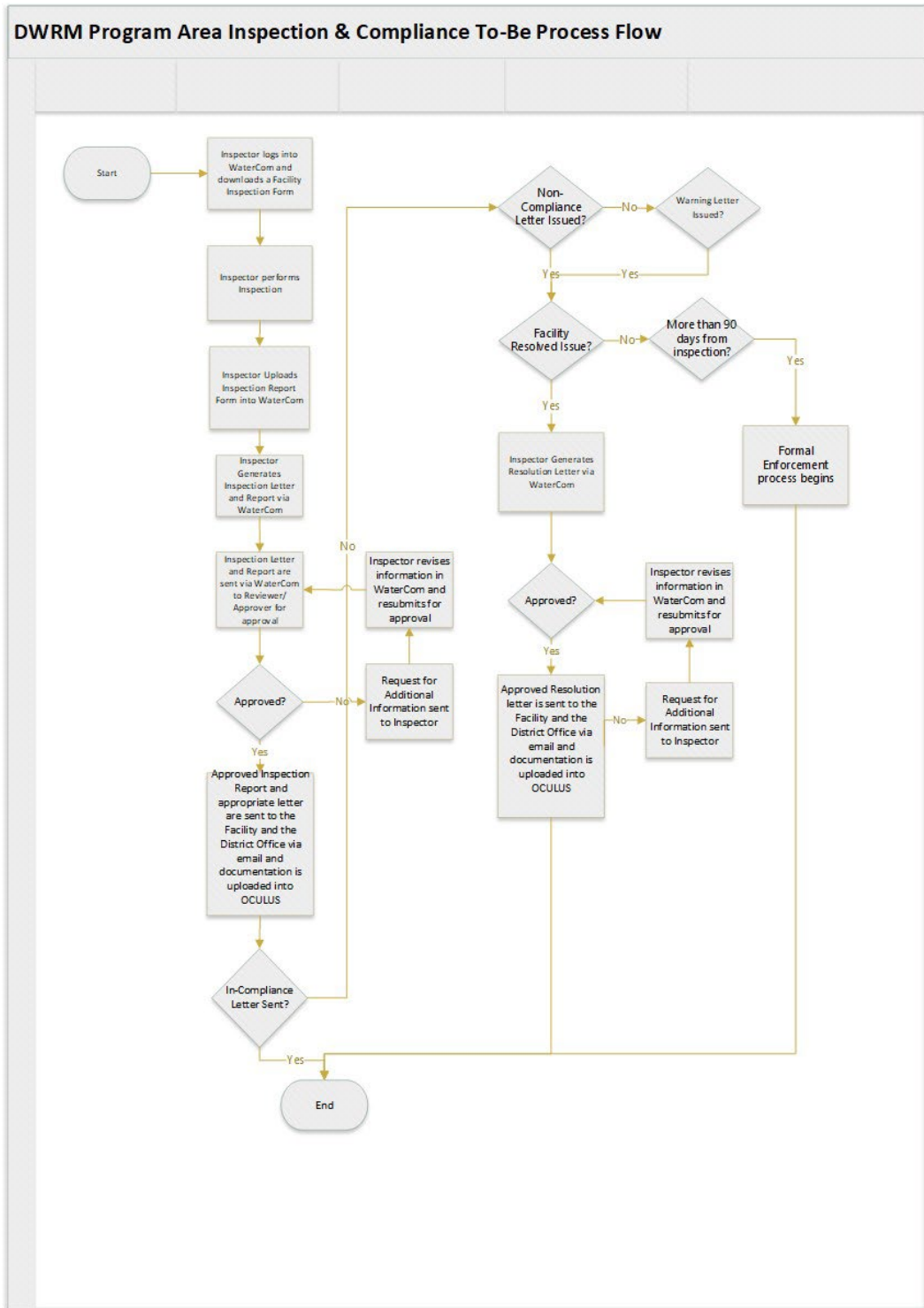
10. DWRM Program Area To-Be Process Flow



11. Program Area Scheduling To-Be Process Flow



12. Program Area Compliance To-Be Process Flow





## D. Functional and Technical Requirements

Requirements			
Priority	Functional/ Non-Functional	Primary Category	Requirement Description
High	Non-Functional	Account Management	<b>Account Creation.</b> The system shall provide the ability for an authorized user to create an account and associate one or more roles, like General User, Office Manager, System Manager, Executive, etc., to the account.
High	Non-Functional	Account Management	<b>Account Management.</b> The system shall provide the capability for an administrator to create/modify user accounts.
Med	Non-Functional	Account Management	<b>Bulk Operations by Role.</b> The system shall enable authorized users to, in bulk, activate, modify, or deactivate accounts/users associated with a role.
High	Non-Functional	Account Management	<b>Inactive Account Identification and Reporting.</b> The system shall enable authorized users to identify and report inactive user accounts.

Med	Functional	Account Management	<p><b>Personal Profile Management.</b> The system must allow internal DEP users to update elements of their profile that DEP determines users will be allowed to update. Users must not be able to update profile elements for which DEP has determined to not allow user update. The elements for which user updates are allowed must be configurable by a DEP administrator or administrator role. (It is not anticipated that External Users will have accounts, although local delegated program employees that are not DEP employees will have accounts.)</p>
High	Non-Functional	Account Management	<p><b>Role Inheritance from Profiles.</b> The system shall enable authorized users to define standard “user profiles” from which individual user IDs may inherit privileges and roles.</p>
High	Non-Functional	Account Management	<p><b>Role-based Privileges.</b> The system shall provide the ability to define functionality applicable to role-based categories of users. For example, the system must provide security levels such that certain employees can only view, some can edit, and administrators can edit all fields.</p>
High	Non-Functional	Account Management	<p><b>User Account Lockout.</b> The system does not allow access to users who accounts are locked out or disabled in DEP's active directory.</p>

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High	Non-Functional	Account Management	<b>User-Role Association.</b> The system shall provide the ability for an authorized user to associate users with roles, both individually and in bulk.
High	Functional	Application Functionality	<b>Permit Time Tracking.</b> Configurable time tracking and reminders for different permit types.
High	Functional	Application Functionality	<b>Permit Notifications.</b> Automatic notifications sent for configurable triggers. (receipt, permitter, acceptance, etc.)
High	Functional	Application Functionality	<b>Permit Builder.</b> User configurable permit templates that allow analyte selection used in compliance documents.
High	Functional	Application Functionality	<b>Change Fees.</b> Must have the ability to change permit fees.
High	Functional	Application Functionality	<b>Request for Additional Information.</b> The ability to detect any missing information from permit application and send an email requesting the missing information.
High	Functional	Application Functionality	<b>Request for Additional Information Reminder.</b> Send out reminders when previous RAI remains unanswered.
High	Functional	Application Functionality	<b>Activities.</b> Additional details, like animal types and numbers, containment information, etc., that are required by the NPDES electronic reporting rule will be collected during Concentrated Animal Feeding Operation (CAFO) inspections.

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High	Functional	Application Functionality	<b>Activities.</b> Fillable forms designed for activities must be easily reconfigured when changes are made to inspection forms, permit forms or other documents. Where possible, forms should be prefilled with information (e.g., facility ID, addresses) from DEP databases.
High	Functional	Application Functionality	<b>Activities.</b> For any activities that include penalties, the system will perform any necessary calculations according to formulas provided (e.g., in kind, pollution prevention (P2)).
Med	Functional	Application Functionality	<b>Activities.</b> For users assigned to more than one Compliance or permitting Office, the system shall group activities by Office.
Med	Functional	Application Functionality	<b>Activities.</b> If an Office of General Counsel (OGC) number is entered in association with any activity, the system should validate the number against the Legal Case Tracking (LCT) system.
Med	Functional	Application Functionality	<b>Activities.</b> If samples are collected, the system will allow for the collection of associated sampling information.
High	Functional	Application Functionality	<b>Activities.</b> The system must allow users to resolve deficiencies based on supporting documentation that is uploaded or other information.

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High	Functional	Application Functionality	<b>Activities.</b> The system shall allow for adding and editing amendments associated with consent orders.
High	Functional	Application Functionality	<b>Activities.</b> The system shall allow for assigning and reassigning staff to activities. Managers with appropriate roles should be able to identify unassigned activities.
High	Functional	Application Functionality	<b>Activities.</b> The system shall allow users to enter due dates, frequencies, recurring days, etc. associated with corrective actions.
High	Functional	Application Functionality	<b>Activities.</b> The system shall be able to display information from annual reports (collected in a separate application) and provide a way for users to conduct and record reviews of those reports.
Med	Functional	Application Functionality	<b>Activities.</b> The system shall be able to extract and display legacy data from DEP databases.
High	Functional	Application Functionality	<b>Activities.</b> The system shall contain a dashboard displaying facilities with all associated data where users may schedule activities, assign staff, enter inspection details, view reports and letters associated with activities, start activities, edit activities, and delete activities according to business rules associated with roles. Users should be able to see and select activities assigned to them or to their staff based on the hierarchy of roles.

High	Functional	Application Functionality	<b>Activities.</b> The system shall for workflows that move activities through levels of completion as they are reviewed, approved, and signed by users (e.g., reviewers, approvers). The system should allow comments to be included at each level.
High	Functional	Application Functionality	<b>Activities.</b> The system shall provide a way to record, edit, and link various types of compliance and permitting activities such as permits, inspections, peer reviews, enforcement actions, report reviews, etc., along with associated data such as inspection findings, deficiencies, samples, violations, RAIs, permit conditions, corrective actions, etc., and track their status through a series of steps.
High	Functional	Application Functionality	<b>Activities.</b> The system shall save information for activities that are in progress to a network location so that staff may continue working on them later, picking up where they left off.
High	Functional	Application Functionality	<b>Activities.</b> The system should present selection choices in fillable forms based on existing attributes (e.g., facility type, NPDES status) collected from databases like WAFR as well as answers to questions asked within the form.

High	Functional	Application Functionality	<b>Administrator Privilege.</b> The system must provide for administrator edits or override on all processes.
Med	Functional	Application Functionality	<b>Assignments.</b> Some activities will be assigned to staff within the system. When a General User is inactivated, any activity assigned to the user that is not completed should be automatically assigned to the Office Manager.
High	Functional	Application Functionality	<b>Checklist Management.</b> The system must provide the ability to create checklists that can be used to mark various findings during activities.
High	Functional	Application Functionality	<b>Codes.</b> The system shall link to existing code tables from WAFR where available to populate such things as selection boxes. Other code and mapping lists will be maintained with start and end dates directly in the system.
High	Functional	Application Functionality	<b>Complaints.</b> The system shall allow for linking and unlinking complaints, facilities, and follow-up activities.
High	Functional	Application Functionality	<b>Complaints.</b> The system shall allow for recording and tracking complaints with attributes like status, report method, entity complaint is against, program area, date reported/addressed, action required, etc., and must include an option for uploading supporting documents.

High	Functional	Application Functionality	<b>Configurable Dynamic Date Calculations.</b> The deadlines (dates) that drive notifications must be dynamic and configurable to allow changes when schedules are amended. For example, a particular deadline may be a set number of days after another date value stored in the system.
High	Functional	Application Functionality	<b>Flexibility to Make Updates.</b> The system will allow for updates and modifications at any time, including, among other information, changes to scheduled inspection dates.
High	Functional	Application Functionality	<b>Inspection Commitments.</b> The system will allow high-level users to maintain inspection commitments (e.g., percentages per time frame by facility type).
Med	Functional	Application Functionality	<b>Inspection Schedules.</b> The system should allow for replacing a scheduled, committed inspection for one facility with another commitment that fulfills the same requirement. It should also allow for removing inspections from the schedule that are not required.
Med	Functional	Application Functionality	<b>Inspection Schedules.</b> The system should allow users to maintain a list of dates that should not be available for scheduling inspections (e.g., holidays).



Med	Functional	Application Functionality	<b>Inspection Schedules.</b> The system should allow users with selected roles to schedule inspections for any facility and be able to add inspection criteria such as anticipated inspection type, anticipated inspection date, and other information for tracking purposes. Users with selected roles should be able to make changes to these scheduled activities.
Med	Functional	Application Functionality	<b>Notifications.</b> The system should remind users of upcoming activities and due dates. The system must allow for users to add and manage email notifications.
High	Functional	Application Functionality	<b>Online Form Submittal.</b> The system must provide the capability for fillable forms to be submitted online to a queue for review. Once approved, form data would be saved to relevant database(s) and the original form would be saved to OCULUS.
Med	Functional	Application Functionality	<b>Peer Reviews.</b> The system shall allow users to record the outcomes/details of peer reviews.
Med	Functional	Application Functionality	<b>Peer Reviews.</b> The system shall calculate penalties in peer review activities according to provided calculations.
High	Functional	Application Functionality	<b>Pretreatment.</b> The system shall allow users to add, edit, and delete industrial users and all associated information discussed in the System Requirements.

High	Functional	Application Functionality	<b>Pretreatment.</b> The system shall allow users to add, edit, and delete pretreatment programs and all associated information discussed in the System Requirements Specifications (SRS) provided by DEP.
High	Functional	Application Functionality	<b>Pretreatment.</b> The system shall provide a way for users to add, edit, and delete pretreatment local limits.
High	Functional	Application Functionality	<b>Prevention of Duplicate Contacts.</b> The system must prevent duplicate contact records.
High	Functional	Application Functionality	<b>Project Records - Planning Documents.</b> The system must provide the ability to create, edit, and delete planning documents and their updates or supplements and tie them to various projects.
High	Functional	Application Functionality	<b>Project Role Assignment.</b> The system must provide the ability to assign individuals that are associated with a project and assign project roles.
Med	Functional	Application Functionality	<b>Summary Screens.</b> The system must provide summary information to aid in research and decision making. (Refer to "Dashboard Capability".)
Med	Functional	Application Functionality	<b>Tasks.</b> The system must allow for users to create tasks for themselves with due dates, reminders, etc.

High	Functional	Application Functionality	<b>Work Item Queues.</b> The system shall provide queues of work items by type, with associated documents, accessible to multiple users or user roles for assignment or self-assignment depending on associated rules or permissions.
High	Functional	Business Rules Engine	<b>Administrator-defined Parameters.</b> The system shall provide the ability, where appropriate, to maintain administrator-defined parameters to drive business functionality. Modifications to parameter values shall not require programming changes.
Med	Functional	Business Rules Engine	<b>Batch Process Control.</b> The system shall enable the scheduling, manual initiation, and control of all batch processes.
High	Functional	Business Rules Engine	<b>Business Rule Conflict Prevention.</b> The system shall have the capability to verify that any new business rule created does not conflict or interfere with an existing rule.
High	Functional	Business Rules Engine	<b>Business Rule Repository.</b> The system must have a repository for maintaining business rules, including:
			- their owners - tracking their history and updates
High	Functional	Business Rules Engine	<b>Business Rule Visibility.</b> The system shall separate business rules from core programming and be available in both human and machine-readable formats.

High	Functional	Business Rules Engine	<b>Business Rule-Based Process Management.</b> The system must support use of configurable business rules used to allow or deny certain actions in the system.
Med	Functional	Business Rules Engine	<b>Business Rule-Based Task Management.</b> The system shall enable scheduling, assigning, and tracking of tasks based on business rules.
Med	Functional	Business Rules Engine	<b>No-Response Notification.</b> The system shall provide a capability to notify the user in a preconfigured number of days when no response has been received or an assigned action hasn't been completed.
Med	Functional	Business Rules Engine	<b>Notification Business Rules.</b> The system shall provide the ability to establish business rules for the automatic generation of notifications to appropriate recipients (e.g., internal users, permittees) for needed actions (e.g., follow-up required, need for data or documentation).
High	Functional	Business Rules Engine	<b>Validation Rule Management.</b> The system shall enable authorized users to enter and maintain data validation rules.
High	Functional	Correspondence & Forms	<b>Bulk Correspondence.</b> The system shall provide the ability to generate, send, store, retrieve, and resend one or many correspondence items in a single user request.

High	Functional	Correspondence & Forms	<b>Burst Email Support.</b> The system must allow for the creation of email lists for burst reports, where:
			- An administrator or designated role can edit the email lists.
			- A list can be selected by users when a new report is created.
High	Functional	Correspondence & Forms	<b>Correspondence Date-Time Stamp.</b> The system shall provide a date-time stamp on all generated correspondence.
High	Functional	Correspondence & Forms	<b>Correspondence Formatting.</b> The system shall support proper formatting such as portrait and landscape page and page breaks for multiple page correspondence.
High	Functional	Correspondence & Forms	<b>Correspondence Generation Formats.</b> The system shall support generation of correspondence as printed letters or in other standard electronic formats.
High	Functional	Correspondence & Forms	<b>Correspondence History.</b> The system shall retain a history of all correspondence generated.
High	Functional	Correspondence & Forms	<b>Correspondence Modification.</b> The system shall enable authorized users to modify correspondence (both system generated and manually generated).
High	Functional	Correspondence & Forms	<b>Correspondence Spelling and Grammar Check.</b> The system shall provide the capability to perform spelling and grammatical checks on correspondence.

High	Functional	Correspondence & Forms	<b>Correspondence Status.</b> The system shall indicate the status of correspondence, including unsent, sent, draft or final.
High	Functional	Correspondence & Forms	<b>Data Merge into Correspondence.</b> The system shall provide the ability to populate appropriate fields in correspondence with data from database records.
High	Functional	Correspondence & Forms	<b>Electronic Signature.</b> The system shall allow for electronic signature in compliance with Chapter 668, Florida Statutes.
High	Functional	Correspondence & Forms	<b>Email Support.</b> The system must allow for printing, saving, and emailing of inspection reports, letters, and other reports as needed based on customizable templates.
High	Functional	Correspondence & Forms	<b>Form Letter Creation.</b> The system shall enable an authorized user to create standard form letters for generating an unlimited number of correspondence types.
High	Functional	Correspondence & Forms	<b>Forms for Data Entry.</b> The system shall allow the ability to create/modify/delete/save form data.
High	Functional	Correspondence & Forms	<b>Free-Form Correspondence Parts.</b> The system shall support the ability to enter free-form text into correspondence.

High	Functional	Correspondence & Forms	<b>Merge from Templates.</b> The system needs to provide the ability to merge document data from templates. Generated documents may include notification emails, letters, billing, and payment notifications (confirmation emails), inspection notifications and the like.
Med	Functional	Correspondence & Forms	<b>Published Correspondence Locking.</b> The system shall provide the ability for an authorized user to indicate that certain correspondence has been published and to prevent the update of correspondence that has been so marked.
Low	Functional	Correspondence & Forms	<b>Remaining Character Count.</b> The system shall display the remaining free-text fields character count on data entry screens.
High	Functional	Correspondence & Forms	<b>Resending Correspondence.</b> The system shall support the ability to resend correspondence if a system failure occurs before or manually and automatically during distribution (e.g., Simple Mail Transfer Protocol (SMTP) failure, internet connection failure, etc.).
High	Functional	Correspondence & Forms	<b>Visibility of Unsent Correspondence.</b> The system shall enable viewing a list of created correspondence not yet sent.

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High	Functional	Correspondence & Forms	<b>What-You-See-Is-What-You-Get (WYSIWYG) Correspondence Editing.</b> The systems shall support WYSIWYG editing of the correspondence.
High	Non-Functional	Data Management	<b>Configurable Instead of Hardcoded Values.</b> Identify, capture, and make configurable in the replacement system any presently hard-coded items used in calculations or algorithms.
High	Non-Functional	Data Management	<b>Data Quality Support Tools.</b> The system must provide a robust error prevention capability.
High	Non-Functional	Data Management	<b>Database Error Checking.</b> The system shall provide database error checking, displaying database error descriptive warnings, and error messages to the user.
High	Non-Functional	Data Management	<b>Database Exception History.</b> The system shall record database errors, warnings, and any processing result status.
High	Non-Functional	Data Management	<b>Database Record History.</b> The system must track and maintain all changes in the database (new, updated, and deleted records).
High	Functional	Data Management	<b>Defined Selectable Lists.</b> The system shall provide the user with predefined selectable lists wherever possible. Drop-down lists, multi-pick lists, radio buttons and "lookup" tables will maximize the entry of correct and complete data and will help ensure that business rules are followed.



High	Non-Functional	Data Management	<b>Field-Level Validation.</b> The system shall validate individual fields based on established business rules, data available, or preconfigured parameters, and provide immediate feedback to the user.
High	Non-Functional	Data Management	<b>Four-Digit Years.</b> All dates in the system shall carry the full four digits for the year.
High	Non-Functional	Data Management	<b>Free Form Text Spell Check.</b> The system shall enable users to perform spell check on free form text fields.
High	Non-Functional	Data Management	<b>Limitations on Dynamic Table Operations.</b> The system shall not dynamically create, drop, or alter tables, except 'temporary' tables.
High	Non-Functional	Data Management	<b>Nightly Full Data Extraction.</b> The system must support a daily extraction of all data to a DEP database, which data would be stored at the atomic level to allow for flexible reporting.
High	Non-Functional	Data Management	<b>Record History.</b> As records are modified, all prior versions must be retained and available to authorized users.
High	Non-Functional	Data Management	<b>Role-based Database Access.</b> Direct access to the database shall be managed by roles.

High	Non-Functional	Data Management	<b>Spell Check Dictionary.</b> The system must provide, for its spell-checking functionality, a DEP-approved dictionary for its base word set, and the ability for an authorized user to add and delete words from the dictionary.
High	Non-Functional	Data Management	<b>Transaction Roll-Back.</b> The system shall provide the ability to "roll back" non-committed transactions in the event of a system failure.
High	Non-Functional	Data Management	<b>User Unique ID.</b> The system shall be able to uniquely identify each user.
High	Functional	Development and Support Services	<b>Browser Insufficiency Warning.</b> The system shall display a warning to all users if the browser does not meet the minimum technical requirements to display and utilize the application.
High	Non-Functional	Development and Support Services	<b>Browser Version Support.</b> The system graphical user interface (GUI) shall support at a minimum the current versions of the browsers listed using Hypertext Transfer Protocol Secure (HTTPS) protocol (port 443): Google Chrome; Firefox; and Microsoft Edge.
Med	Non-Functional	Development and Support Services	<b>Capacity and Performance Monitoring Tools.</b> The system shall include tools for monitoring and reporting capacity and performance for all system components.

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High	Non-Functional	Development and Support Services	<b>Compartmentalized Updates.</b> The system shall provide the ability to deploy new functionality to the system without impacting existing non-related functionality.
Med	Functional	Development and Support Services	<b>Context-Sensitive Help.</b> The system shall provide users with context-sensitive help for user capabilities provided by the system.
High	Non-Functional	Development and Support Services	<b>Database Platform Compatibility.</b> The system shall be compatible with the current supported version of the chosen database platform(s).
Med	Functional	Development and Support Services	<b>Electronic Help Materials.</b> The solution must include enough electronic documentation to explain how software is to be used, including user and system administration manuals/documentation.
Med	Non-Functional	Development and Support Services	<b>Email Integration.</b> The system shall integrate with inbound and outbound email technology.
Med	Functional	Development and Support Services	<b>Error Message Configurability.</b> The system shall enable authorized users to configure error messages.
Med	Functional	Development and Support Services	<b>FAQs.</b> The system shall enable authorized users to create, maintain, search, and view system Frequently Asked Questions (FAQs) and their answers.
Med	Non-Functional	Development and Support Services	<b>Friday and Weekend Downtime Preferred.</b> DEP prefers scheduled downtime/support to be on Fridays or weekends.

Med	Functional	Development and Support Services	<b>Help Material Configurability.</b> The system shall enable authorized users to update the system help files. The help function shall provide the ability to include smart tips, plain text, or Hypertext Markup Language (HTML) instructions, and video demonstrations.
Med	Functional	Development and Support Services	<b>Help Material Search.</b> The system shall enable users to search on available indexed help topics.
Med	Functional	Development and Support Services	<b>Home Page Announcements.</b> Allow for system announcements to be displayed on the initial landing page after user login.
High	Functional	Development and Support Services	<b>Integrated Error and Exception Handling.</b> The system shall provide integrated error and exception handling capabilities.
High	Functional	Development and Support Services	<b>Invalid Content Error Messages.</b> The system shall return error messages to the user when invalid information is entered into a data entry screen field.
High	Non-Functional	Development and Support Services	<b>Minimal Hardcoding.</b> System shall limit/minimize the hard coding of configuration or programmatic functionality.
High	Non-Functional	Development and Support Services	<b>Minimum Advance Downtime Notification.</b> All system downtimes from vendor will be scheduled and notification will be sent with a minimum of 5 working days.

High	Non-Functional	Development and Support Services	<b>Performance and Capacity Threshold Approach Warnings.</b> The system shall provide a warning when definable performance and capacity thresholds are being approached.
High	Non-Functional	Development and Support Services	<b>Performance and Capacity Threshold Exceeded Warnings.</b> The system shall provide a mechanism to notify the system administrator when definable performance and capacity thresholds are exceeded.
Med	Non-Functional	Development and Support Services	<b>Remote System Administration Tools.</b> The system shall include tools to allow remote system administration.
High	Non-Functional	Development and Support Services	<b>Restart and Recovery Procedures and Processes.</b> The system shall provide defined and documented procedures and processes to restart system components and recover and restore incomplete transactions.
High	Non-Functional	Development and Support Services	<b>Staged Implementation.</b> The system must support staged implementation. The system modules should be seamlessly integrated but should not have to be implemented as a single application.
High	Non-Functional	Development and Support Services	<b>System Uptime.</b> The system shall be available 99% of the time.

High	Non-Functional	Development and Support Services	<b>Transmission Reporting.</b> The system shall provide the ability to report on interface transmissions (e.g., total number of records loaded, date of interface transmission, amount of time to execute the interface transmission, errors, and failures).
High	Non-Functional	Development and Support Services	<b>Transmission Resumption.</b> The system shall provide the ability to restart an interface transmission from a specific point (e.g., restart at failed record, restart from beginning).
High	Non-Functional	Disaster Recovery	<b>Backup and Recovery.</b> The system shall provide full and incremental data backup and recovery capabilities and procedures.
High	Non-Functional	Disaster Recovery	<b>Catastrophic Event Recovery Processes and Procedures.</b> The system shall be accompanied by supporting processes and procedures for bringing the service back to normal operation following a catastrophic event (e.g., clearing message backlogs or resuming long-running queries).
High	Non-Functional	Disaster Recovery	<b>Disaster Recovery Plan.</b> The system shall be accompanied by a Disaster Recovery Plan that defines the activities that are to take place to manage the service in the event of a disaster leading to loss or potential loss of service.

High	Non-Functional	Interfaces & Interoperability	<b>Data Feed Capability.</b> The system shall provide the ability to support internal and external feeds of data using common available protocols.
High	Non-Functional	Interfaces & Interoperability	<b>Data Transfer to External Repository.</b> The system must provide for data transfer to an external reporting application or data mart.
High	Non-Functional	Interfaces & Interoperability	<b>Data Transfer to Integrated Applications.</b> The system must provide a method for data transfer from the application database to specified, integrated applications and data sources.
High	Non-Functional	Interfaces & Interoperability	<b>Document/Record Management Support.</b> The system must support integration with OCULUS.
High	Non-Functional	Interfaces & Interoperability	<b>OCULUS Integration.</b> The system shall provide the ability to integrate into OCULUS.
High	Non-Functional	Interfaces & Interoperability	<b>Encryption of Mobile Data.</b> The system shall enable all data stored and transmitted on remote or mobile devices to be encrypted.

Med	Functional	Interfaces & Interoperability	<b>Geographic Information System (GIS)-Assisted Project Search Results Filter.</b> The system shall allow for GIS-based filtering of project search results based on distance from a specified latitude/longitude or Zone Improvement Plan (ZIP) Code area(s).
High	Non-Functional	Interfaces & Interoperability	<b>Inbound and Outbound Migration.</b> The system shall support inbound data migration from legacy system(s) to the proposed system and outbound data migration to potential successor system(s).
High	Non-Functional	Interfaces & Interoperability	<b>Interface Extensibility.</b> The system shall be implemented to ensure existing system interfaces are maintained and <b>future interfaces</b> can be easily created for data exchange.
High	Non-Functional	Interfaces & Interoperability	<b>Interoperability.</b> The system shall use a modular, flexible approach to systems development, including the use of open interfaces and exposed application programming interfaces (APIs).
High	Non-Functional	Interfaces & Interoperability	<b>Remote Connection Support.</b> The system shall enable an authorized DEP user to record inspection information on a Wi-Fi or cellular-connected mobile device, as well as when offline. Offline entry must synchronize to system data storage when a connection is established.



High	Non-Functional	Interfaces & Interoperability	<b>Remote User Authentication.</b> The system shall provide for encrypted user authentication for remote users.
Med	Non-Functional	Record Management, Compliance, & Audit	<b>Batch Job History.</b> The system shall maintain a complete history of all batch jobs.
High	Non-Functional	Record Management, Compliance, & Audit	<b>Configuration Change History.</b> The system shall record the username, date, and time of configuration changes made to the system.
High	Non-Functional	Record Management, Compliance, & Audit	<b>Data and Component Protection.</b> The system shall protect information and tools from unauthorized access, modification, and deletion.
High	Non-Functional	Record Management, Compliance, & Audit	<b>Field-Level Audit Trail.</b> The system shall have an audit trail on all fields.
High	Non-Functional	Record Management, Compliance, & Audit	<b>Import Audit Trail.</b> The system shall provide audit trail functionality to record data import, its source, and its point of entry.
High	Non-Functional	Record Management, Compliance, & Audit	<b>Internal Clock Time Stamps.</b> The system shall use internal system clocks to generate time stamps for audit records.
High	Non-Functional	Record Management, Compliance, & Audit	<b>Merge and Duplicate Entry Audit Trail.</b> The system shall provide an audit trail for all merges of duplicate entity data.

High	Non-Functional	Record Management, Compliance, & Audit	<b>Minimum Audit Record Information.</b> The system shall produce audit records that contain sufficient information to, at a minimum, establish what type of event occurred, when (date and time) the event occurred, where the event occurred, the source of the event, the outcome (success or failure) of the event, and the identity of the user or external source associated with the event.
High	Non-Functional	Record Management, Compliance, & Audit	<b>Notifications Audit Trail.</b> The system shall provide audit trail functionality for all generated notifications (e.g., user, date and time, type).
High	Non-Functional	Record Management, Compliance, & Audit	<b>Record Archiving Instead of Deletion.</b> The system shall not permit the deletion of records. Records should be marked as deleted, stamped with date and user, and then stored in history tables in accordance with records management retention policies. The system shall not permit records to be physically deleted or altered except as part of a system administration archival process.
High	Non-Functional	Record Management, Compliance, & Audit	<b>User Action History Visibility.</b> The system shall provide the ability for a system administrator to independently select and review the actions of one or more users.

High	Non-Functional	Record Management, Compliance, & Audit	<b>User Activity Audit Trail.</b> The system shall provide the ability of displaying audit trail information reflecting system activity by any user, either internal or external, to include data actions such as read/write/update/delete and archiving and printing. Audit trail information should also include date, time, and function of the data action.
High	Functional	Reporting, Printing, & Dashboard	<b>Ad Hoc Queries and Reports.</b> The system shall enable authorized users to create and save ad hoc queries and reports, including but not limited to financial and project reports, using generalized selection and sort criteria and to specify the output file format (including but not limited to Microsoft Office) and save the file to a user-specified location.
High	Functional	Reporting, Printing, & Dashboard	<b>Ad Hoc Query/Report Libraries.</b> The system shall allow ad hoc report/query definitions to be stored in shared libraries for use by other users.
High	Functional	Reporting, Printing, & Dashboard	<b>Ad Hoc Report Definition Retrieval.</b> The system shall enable authorized users to retrieve ad hoc report definitions previously saved.
High	Functional	Reporting, Printing, & Dashboard	<b>Comprehensive Reporting.</b> The system must provide the ability to generate reports on all fields that exist in the data dictionary as allowed by user profile or role.

High	Functional	Reporting, Printing, & Dashboard	<b>Consistent Reporting Interface.</b> The system shall maintain a consistent interface to all reports (e.g., single reporting tool for designing ad hoc and on-demand reports; generation of report is executed from the same reporting tool).
High	Functional	Reporting, Printing, & Dashboard	<b>Dashboard Capability.</b> The system shall have the ability to present data in a configurable dashboard format.
Med	Functional	Reporting, Printing, & Dashboard	<b>Dashboard Hyperlinks.</b> The system shall enable authorized users to create, modify and delete hyperlinks to internal and external documents, records, files, or sites for use on their dashboard.
High	Functional	Reporting, Printing, & Dashboard	<b>Data Available for Reporting.</b> The system shall provide the ability to report on any data element in the system, as allowed by user profile or role.
High	Functional	Reporting, Printing, & Dashboard	<b>Data Refresh for External Reporting.</b> The system shall allow for authorized users to refresh data to a data warehouse and/or reporting database at regular intervals, at least daily, for offline reporting.
High	Functional	Reporting, Printing, & Dashboard	<b>Easy-to-Use Reporting.</b> The system must provider an easy-to-use report catalog, such that a user need not understand the database design.

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High	Functional	Reporting, Printing, & Dashboard	<b>EPA Uploads.</b> The system shall allow for configuring and scheduling uploads of activity data collected by the system to EPA databases.
High	Functional	Reporting, Printing, & Dashboard	<b>EPA Uploads.</b> The system shall display a screen listing EPA uploads with identifying information, including status. If uploads fail, reasons for the failure should be listed.
High	Functional	Reporting, Printing, & Dashboard	<b>Existing Reports Available.</b> Must be able to generate, at a minimum, various reports that are currently routinely used in program operations.
High	Functional	Reporting, Printing, & Dashboard	<b>Final Inspection Due Report.</b> The system must be able to generate a report with inspections not yet completed.
High	Functional	Reporting, Printing, & Dashboard	<b>General Reporting Capability.</b> The ability to generate standard, predefined and custom reports based on various selection criteria, date ranges, sorting and grouping options and output types.
High	Functional	Reporting, Printing, & Dashboard	<b>Historical Reporting.</b> The system must provide access to unlimited years of history.
High	Non-Functional	Reporting, Printing, & Dashboard	<b>OLAP.</b> The system shall support standard Online Analytical Processing (OLAP) extraction, transmission, and formatting as it relates to reporting.

High	Functional	Reporting, Printing, & Dashboard	<b>Past and Upcoming Inspection Report.</b> The system must be able to generate an inspection report indicating the last inspection and the date due for the next inspection. The due date should be based on a field that can be entered for each project that is the inspection interval.
High	Functional	Reporting, Printing, & Dashboard	<b>Print Preview.</b> The system shall enable authorized users to view reports before saving or printing.
High	Functional	Reporting, Printing, & Dashboard	<b>Printable View of Online Forms.</b> The system shall enable downloading a printable view of (blank, completed or partially completed) online forms and letters.
High	Functional	Reporting, Printing, & Dashboard	<b>Production Report Generation Options.</b> All production reports will be able to run on-demand by the appropriate user role.
High	Functional	Reporting, Printing, & Dashboard	<b>Program Key Performance Indicator (KPI) Support.</b> The system must provide configurable KPI calculations and reporting.
High	Non-Functional	Reporting, Printing, & Dashboard	<b>Query and Reporting Performance Impact Isolation.</b> The ad hoc query and report generation capability shall not impact the performance of the system's transaction processing functionality.
High	Functional	Reporting, Printing, & Dashboard	<b>Report Building GUI.</b> The system shall allow for the user to build their own reports through an easy-to-use graphical interface.

High	Functional	Reporting, Printing, & Dashboard	<b>Report Catalog.</b> The system shall enable authorized users to save selected report views for future use by individual users or multiple users.
High	Functional	Reporting, Printing, & Dashboard	<b>Report Categorization.</b> The system shall provide the ability to categorize user-defined reports by user-defined categories.
Med	Functional	Reporting, Printing, & Dashboard	<b>Report Creation Guidance.</b> The system shall make step-by-step report creation guidance available to users.
High	Functional	Reporting, Printing, & Dashboard	<b>Report Design and Generation.</b> The system shall allow for the ability to design and generate reports.
High	Functional	Reporting, Printing, & Dashboard	<b>Report Header/Footer Content.</b> The system shall provide the ability to include the name of the report, the date generated, and the page number on each page of a report.
High	Functional	Reporting, Printing, & Dashboard	<b>Report Output Destinations.</b> The system shall provide the ability to direct reports to multiple outputs including email, screen, printer, and file.

High	Functional	Reporting, Printing, & Dashboard	<p><b>Report Output Formats.</b> The system shall enable authorized users to generate reports in user selected formats, including: Hypertext Markup Language (.html), Adobe Acrobat Portable Document Format (.pdf), Microsoft Word (.doc), Rich Text Format (.rtf), Comma Separated Value (.csv), Tab Delimited Value, Microsoft Excel Spreadsheet format (.xls). Data exported to Comma Delimited, Tab Delimited, and Microsoft Excel Spreadsheet files shall preserve each unique field.</p>
High	Functional	Reporting, Printing, & Dashboard	<p><b>Report Printing.</b> The system shall enable printing of reports, documents, and transmittals by authorized users on specified printers.</p>
High	Functional	Reporting, Printing, & Dashboard	<p><b>Reporting File Types.</b> Must provide the reporting export file types: Microsoft Excel, Word, HTML, Extensible Markup Language (XML), tab delimited, comma delimited, Plain American Standard Code for Information Interchange (ASCII); Other reporting export file types.</p>
High	Functional	Reporting, Printing, & Dashboard	<p><b>Reporting Formats.</b> The system shall provide the ability to save report results in various formats (e.g., Microsoft Word, ASCII files, Microsoft Excel, Text files (.txt), PDF format, HTML, XML).</p>



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High	Functional	Reporting, Printing, & Dashboard	<b>Reporting Interface.</b> The system must provide a user-friendly, graphical user interface for accessing and running reports.
Low	Functional	Reporting, Printing, & Dashboard	<b>Reporting Orientation Options.</b> The system shall support portrait and landscape page orientation for reports.
High	Functional	Reporting, Printing, & Dashboard	<b>Reporting Periods.</b> The system shall provide the ability to report by calendar year, federal fiscal year, and state fiscal year periods.
High	Functional	Reporting, Printing, & Dashboard	<b>Reporting to EPA.</b> The system must support data uploads to EPA on any frequency from daily to monthly.
Med	Functional	Reporting, Printing, & Dashboard	<b>Reports.</b> The system must allow users to click a bar in a chart and drill-down to underlying data.
Low	Functional	Reporting, Printing, & Dashboard	<b>Reports.</b> The system must have a way to incorporate and show external data such as the QNCR and other effluent violations, monitoring data, and spill information.
Med	Functional	Reporting, Printing, & Dashboard	<b>Reports.</b> The system shall provide options for users to customize ad-hoc reports and save their selections.
High	Functional	Reporting, Printing, & Dashboard	<b>Reports.</b> The system shall provide preformatted reports and graphs as described in the SRS provided by DEP. These must be exportable as Excel spreadsheets or PDF files.

High	Functional	Reporting, Printing, & Dashboard	<b>Role-based Dashboard Customization.</b> The system dashboards shall be customizable to the role of the user.
High	Functional	Reporting, Printing, & Dashboard	<b>Scheduled Report Generation.</b> The system must provide the ability to schedule standard reports.
High	Functional	Reporting, Printing, & Dashboard	<b>Spell Checking.</b> The system shall enable spell-checking of reports, letters, notices, and other correspondence.
Med	Functional	Reporting, Printing, & Dashboard	<b>Time Period Comparison Reports.</b> The system shall provide the ability for year-to-year, month-to-month, period-to-period, year-to-date and life-to-date comparisons on reports.
High	Functional	Reporting, Printing, & Dashboard	<b>User-Created Report Deletion.</b> The system shall allow the user or authorized administrator to delete user-created reports as permitted by business rules and user roles.
High	Functional	Search, Visibility, & User Experience	<b>Accepted Entry Feedback.</b> The system shall provide a positive acknowledgement the data entry has been accepted.
High	Functional	Search, Visibility, & User Experience	<b>Available Search Operators.</b> The system shall provide the ability to combine multiple search criteria using logical 'AND', 'OR' and 'BETWEEN' operators.

Med	Functional	Search, Visibility, & User Experience	<b>Background Saves.</b> The system shall perform automated background saves on data entry screens at predetermined or configurable intervals to reduce the occurrence of lost data.
High	Functional	Search, Visibility, & User Experience	<b>Compact User Interface (UI) Layout.</b> The system must use a compact layout that minimizes scrolling and maximizes the amount of information on-screen.
High	Functional	Search, Visibility, & User Experience	<b>Configurable Error Messages.</b> The system shall provide configurable messages to the user in the event of a system error (e.g., technical information, resolution required).
High	Functional	Search, Visibility, & User Experience	<b>Contact Search and Select by Individual.</b> The system must provide the ability for users to quickly display contact information by person via a search and select feature.
High	Functional	Search, Visibility, & User Experience	<b>Context-Based Search.</b> The system shall provide users search screens displaying fields in relation to where the user is within the system, (e.g., if the user is working with stormwater reports, the search fields relevant to searching stormwater reports should be displayed to the user).

High	Functional	Search, Visibility, & User Experience	<b>Data Entry Quality Control.</b> The system shall provide data quality editing, consistency, and validity checks on data elements at the point of data entry. The system shall display a meaningful error message and prevent entry of data that does not pass edit checks.
High	Functional	Search, Visibility, & User Experience	<b>Extent of Reporting Parameter Availability.</b> The system must provide a complete list of appropriate parameters but have the ability to default to a specified number of most commonly used parameters.
Med	Functional	Search, Visibility, & User Experience	<b>Field-Specific Business Definitions.</b> All system fields must provide a business definition visible to users. This includes report calculations and metrics. DEP may approve exceptions to this requirement.
Med	Functional	Search, Visibility, & User Experience	<b>Graphical Date Selection.</b> The system shall provide a graphical calendar object to select from when entering or changing dates.
High	Functional	Search, Visibility, & User Experience	<b>Indication of No Results to Search.</b> The system shall provide a message to the user when a search results in no records returned.
High	Functional	Search, Visibility, & User Experience	<b>Indication of Required Fields.</b> The system shall provide users with a visual indication of data entry fields that are mandatory (e.g., an asterisk next to required fields).

High	Functional	Search, Visibility, & User Experience	<b>Internal and External Copy and Paste.</b> The system shall provide the ability to execute "copy and paste" functionality within the system and between the system and third-party applications (e.g., Microsoft Word).
High	Functional	Search, Visibility, & User Experience	<b>Meaningful Labels and Selection Options.</b> The system shall display meaningful descriptions in the place of system codes (e.g., 'Payment Date' instead of 'PDt').
Med	Functional	Search, Visibility, & User Experience	<b>Meta-Data Capability.</b> The system shall provide a meta-data capability available to users which allows for URLs, links to reports, and user-defined checklists. This capability will allow users to determine where data elements have been used to assist in determining the effect of modifications to fields in advance.
High	Non-Functional	Search, Visibility, & User Experience	<b>Multi-Screen Capability.</b> The system shall enable users to view multiple system screens simultaneously while maintaining data and session integrity.
High	Functional	Search, Visibility, & User Experience	<b>Navigate to Record from Search Results.</b> The system shall provide the ability to navigate to the appropriate record selected (within the context of the search).
High	Functional	Search, Visibility, & User Experience	<b>No Refresh After Selection.</b> Defined selectable lists <b>shall not</b> force a refresh of the screen after selection.

High	Functional	Search, Visibility, & User Experience	<b>Paged Search Results.</b> The system shall provide large result sets in a paged manner and shall indicate either the page number viewed of the total number of pages or range of listed records of the total number of records returned.
High	Functional	Search, Visibility, & User Experience	<b>Parameter Driven Reporting Controls.</b> The system must allow for parameter driven, user selections.
High	Functional	Search, Visibility, & User Experience	<b>Partial Match Searching.</b> The system shall enable an authorized user to search records by entering full or partial matches to key attributes.
High	Non-Functional	Search, Visibility, & User Experience	<b>Progress Indicator.</b> The system shall display a progress indicator when the system is performing an action requiring a user to wait for the response. The performance of the system action should be within the negotiated thresholds.
High	Functional	Search, Visibility, & User Experience	<b>Prompt to Save Before Navigating Away.</b> The system shall provide the ability to prompt the user to save work in progress prior to navigating to a new business function.
High	Functional	Search, Visibility, & User Experience	<b>Query Result Counts.</b> The system shall provide the user with the total number of records found.
High	Functional	Search, Visibility, & User Experience	<b>Query Result Limit.</b> The system shall provide the ability to specify the limit of the maximum number of records retrieved by a single query.

High	Non-Functional	Search, Visibility, & User Experience	<b>Real-Time Application Response.</b> Application performance/response times must be conversational/real-time.
High	Functional	Search, Visibility, & User Experience	<b>Required Fields Data Missing Warning.</b> The system shall notify the user if required fields are not entered into a form prior to committing data to the database.
High	Functional	Search, Visibility, & User Experience	<b>Return on Cancel.</b> The system shall maintain user navigation history on data entry screens in the event the user exits the screen prior to completion such that they are returned to the location they last visited.
High	Functional	Search, Visibility, & User Experience	<b>Return to Search Results.</b> The system shall provide the ability to navigate back to search results from a record that was accessed via the search results without re-entering the original search criteria. For example, after selecting an Activity record from a search results screen, the user should be able to close the Activity record and return to the original search results screen.
High	Functional	Search, Visibility, & User Experience	<b>Reusable Search Criteria.</b> The system shall allow users to save search criteria and results with user-defined names.
High	Functional	Search, Visibility, & User Experience	<b>Search Capability.</b> The system shall provide the ability to perform searches: full-text, keyword, date-range, and advanced searching using expression strings.

High	Functional	Search, Visibility, & User Experience	<b>Search Result Drill Down.</b> The system shall enable users to view information about an individual record by selecting it from a search result list.
High	Functional	Search, Visibility, & User Experience	<b>Search Result Filtering.</b> The system shall provide the ability to filter search results by supplying filter criteria to match for any of the columns present.
High	Functional	Search, Visibility, & User Experience	<b>Search Result Sorting.</b> The system shall provide the ability to sort search results by the columns present.
High	Functional	Search, Visibility, & User Experience	<b>Section 508 Compliance.</b> All user interfaces must be Section 508 compliant and meet Florida's Guidelines for simple and understandable language.
High	Non-Functional	Search, Visibility, & User Experience	<b>Section 508 Compliance.</b> The system shall align with and incorporate accessibility standards established under Section 508 of the Rehabilitation Act, or standards that provide greater accessibility for individuals with disabilities, and compliance with Federal civil rights laws.
High	Functional	Search, Visibility, & User Experience	<b>Secure Remote Access.</b> The system shall provide a mechanism for authorized users to securely access needed system functionality offsite to support work events away from the office.



Med	Functional	Search, Visibility, & User Experience	<b>Selectable List Filter by Typing.</b> The system shall enable users to enter multiple characters to narrow selectable list choices. For example, if a city is being selected, the user could enter "Jac" to filter a list of cities to one that displays only cities beginning with "Jac".
High	Functional	Search, Visibility, & User Experience	<b>Selectable List Management.</b> The system shall enable authorized users to maintain and manage defined selectable lists within the system, when changes to the lists would not interfere with defined business rules.
High	Functional	Search, Visibility, & User Experience	<b>SSO Integration.</b> The system shall integrate with DEP's Single Sign-On environment for internal users.
High	Functional	Search, Visibility, & User Experience	<b>System Message Remediation.</b> The system shall provide the ability to remediate a system message without navigating to another screen (e.g., a display message, "All tasks must be closed close prior to closing the case" should allow the list of open tasks to be presented for user action).
Med	Functional	Search, Visibility, & User Experience	<b>User-Initiated Saves.</b> The system shall provide the ability, where appropriate, to save work in progress as a user-initiated action.
High	Functional	Search, Visibility, & User Experience	<b>Web-Based User Experience (UX).</b> The system must provide a web based UX which allows for resizing and browser independence.

High	Functional	Search, Visibility, & User Experience	<b>Wild Card Search.</b> The system shall enable authorized users to perform searches using 'wild cards.'
Med	Functional	Search, Visibility, & User Experience	<b>ZIP+4 Selection by Map.</b> The system must provide or provide the ability to integrate to a GIS map interface that allows users to click on a location to designate a project's ZIP+4 location.
High	Functional	Security	<b>Access Privileges Options.</b> The system shall provide varying levels of permission to access data and functionality (e.g., no access, read-only access, create access, modify access, and delete access).
High	Non-Functional	Security	<b>Administrator-Configurable Password Requirements.</b> The system shall provide the ability to enforce administrator-configurable security parameters (e.g., password strength, expiring passwords, lockout attempts, inactivity timeframes, etc.).
High	Non-Functional	Security	<b>Administrator-Initiated Password Reset without Original Password.</b> The system shall provide the capability for an administrator to reset a user's password without knowing the original password.

High	Non-Functional	Security	<b>Communications Boundary Monitoring and Control.</b> The system shall monitor and control communications at the external boundary of the system and at key internal boundaries within the system.
High	Non-Functional	Security	<b>Concurrent Sessions Limitation.</b> The system shall provide the capability to limit the number of concurrent sessions for each user account to an administrator-configurable number.
High	Non-Functional	Security	<b>Data Encryption in Transit and At Rest.</b> The system shall encrypt data at the data layer in transit and at rest.
High	Non-Functional	Security	<b>Data Encryption.</b> The system shall use either session-based encryption or message-based encryption to encrypt the data.
High	Non-Functional	Security	<b>Encrypted Transmission Information.</b> The system shall encrypt data transmission information (e.g., Uniform Resource Locator (URLs), query strings, connection strings).
High	Non-Functional	Security	<b>Encryption Standard.</b> The system shall support encryption using either Triple Data Encryption Standard (3DES) or, preferably, Advanced Encryption Standard (AES).

High	Non-Functional	Security	<b>End-to-End Transmission Integrity and Confidentiality.</b> The system shall maintain the integrity and confidentiality of information during aggregation, packaging, and transformation in preparation for transmission.
High	Non-Functional	Security	<b>Expiring Password Notifications.</b> The system shall provide for a two-stage notification to the user of impending password expiration an administrator-configurable number of days prior to actual expiration.
Low	Non-Functional	Security	<b>File Transfer Security Scan.</b> The system shall scan all external file transfers for viruses before accepting them into the data repository.
High	Non-Functional	Security	<b>File Upload/Submission Security Scan.</b> The system shall scan or shall provide the capability for integration with a DEP-provided file scanning tool to scan, all file uploads or electronic submissions for viruses before accepting them into the data repository.
High	Non-Functional	Security	<b>Force Logout.</b> The system shall have the capability for an administrator to <i>force logout</i> for an individual user or group of users.

High	Non-Functional	Security	<b>Host-Based Boundary Protection.</b> The system shall implement host-based boundary protection mechanisms for servers, workstations, and mobile devices.
High	Non-Functional	Security	<b>Illicit Information Transfer Prevention.</b> The system shall prevent unauthorized and unintended information transfer between shared system resources.
High	Non-Functional	Security	<b>Inactive Account Deactivation.</b> The system shall provide the ability to deactivate user accounts after an administrator-configurable defined time of inactivity.
High	Non-Functional	Security	<b>Inactive Account Reporting.</b> The system shall provide the ability to track and report inactive user accounts for specified time periods.
High	Non-Functional	Security	<b>Modification Login Attempts.</b> The system shall automatically disable the user account when the administrator-configurable number of unsuccessful login attempts is exceeded.
High	Functional	Security	<b>Multiple Accounts Per Role.</b> The system shall enable authorized users to assign multiple users/accounts to a role.
High	Functional	Security	<b>Multiple Roles Per Account.</b> The system shall enable authorized users to assign one or more roles to an account.

High	Non-Functional	Security	<b>Notification of Locked Accounts.</b> The system shall provide the ability to generate automatic notification of locked user accounts to a security administrator.
High	Non-Functional	Security	<b>Password Masking.</b> The system shall not display a password in clear text.
High	Non-Functional	Security	<b>Readily Observable Logout.</b> The system shall provide a readily observable logout capability on all screens/pages.
Med	Non-Functional	Security	<b>Role Branch-Off for Selected Accounts.</b> The system shall provide the ability for an administrator to modify the profile or role of a single user or group of users while retaining the original profile or role for other users.
High	Functional	Security	<b>Role-Based Access to Features.</b> The system shall enable restricting access to selected features by user identity and user role.
High	Non-Functional	Security	<b>Role-based Privileges.</b> The system shall provide access to appropriate data, functionality, and privileges within the system based on user identify, assigned user role, and information type. This functionality would control, for example, user access or ability to modify data, documents, audit trail information, program information, financial data, etc.

High	Non-Functional	Security	<b>Secure Transmission Protocol.</b> The system shall support Secure Sockets Layer (SSL) or, preferably, Transport Layer Security (TLS).
High	Non-Functional	Security	<b>Security Alerts.</b> The system shall generate alerts when security controls are violated.
High	Non-Functional	Security	<b>Security Checks.</b> The system shall ensure data is vetted as secure by including buffer overflow checks, input validation, SQL injection, and cross-site scripting (XSS) checks.
High	Non-Functional	Security	<b>Security Event Logging.</b> The system shall provide the ability to log security events (e.g., failed/successful logon attempts, amendment of user rights, deletion of users).
High	Non-Functional	Security	<b>Security Profiles.</b> The system shall provide the ability to associate data and functionality access privileges with "user security profiles" that can be associated with users' roles or individual accounts. A profile inheritance structure may be used.
High	Functional	Security	<b>Single Sign On (SSO).</b> The system shall integrate with DEPs infrastructure to offer a single sign on which will seamlessly authenticate the authorized user in relation to each module within the system based on the user's assigned security role(s).

High	Non-Functional	Security	<b>Source System-Based Access Control.</b> The system shall provide access controls that permit or deny access to the application, information, or other resources, based on parameters including the identity of the source system and the target.
High	Non-Functional	Security	<b>System Notification Message.</b> The system shall display an administrator configured system notification message before granting access to the system.
High	Non-Functional	Security	<b>Transmission Accuracy Verification.</b> The system shall ensure transactions and messages are accurately received as they were sent, and information is not altered by non-authorized individuals (message digest hash).
High	Non-Functional	Security	<b>Unique Session Identifier.</b> The system shall generate a unique session identifier for each session and recognize only session identifiers that are system generated.
High	Non-Functional	Security	<b>User Access Revocation.</b> The system shall have the capability for an administrator to <i>revoke</i> user access for an individual user or group of users.
High	Non-Functional	Security	<b>User Access Suspension.</b> The system shall have the capability for an administrator to <i>suspend</i> user access for an individual user or group of users.



High	Non-Functional	Security	<b>User Information Reporting.</b> The system shall provide the ability to report on user information (e.g., account status, assigned roles/permissions, user activity history, history of security profile changes for a user).
High	Non-Functional	Security	<b>User Password Reset Prior to Lockout.</b> The system shall provide the ability for the user to reset their password prior to exceeding the limit of unsuccessful login attempts.
High	Non-Functional	Security	<b>User Session Time-Out.</b> The system shall prevent further access to the system by initiating a session lock after an administrator-configurable period of inactivity or receiving a request from an authorized user.
High	Non-Functional	System Architecture	<b>Component Failure Isolation.</b> The system shall be architected to ensure the failure of any end user devices, including workstations or printers, does not impact the operation or performance of other devices.
Low	Non-Functional	System Architecture	<b>Daylight Savings Time.</b> The system shall have the ability to adjust its internal clock and all timestamps to reflect time changes from Daylight Savings Time to Standard Time and from Standard Time to Daylight Savings Time.

High	Non-Functional	System Architecture	<b>Load Balancing.</b> The system shall implement load balancing for performance and failover for redundancy.
Med	Non-Functional	System Architecture	<b>Negotiated Performance Standards.</b> The system shall adhere to negotiated performance standards for searching, saving, retrieving, reporting, analysis and collating of data.
High	Non-Functional	System Architecture	<b>Test &amp; Production Environments.</b> Solution must include both test and production environments

## E. Project Management Plan



**Florida Department of Environmental Protection**

# **PERMIT LIFECYCLE UNIFIED MANAGEMENT SYSTEM (PLUMS) PROJECT MANAGEMENT PLAN**

Date: 08/31/22  
Version: 1.0

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## SECTION 1 EXECUTIVE SUMMARY

### 1.1 BACKGROUND

The Florida Department of Environmental Protection (DEP) manages statewide coordination of permitting, compliance, and enforcement activities among six district offices and delegated local programs in three major media types (Air, Water and Waste). DEP is looking to secure a Software as a Service (SaaS) solution to provide complete lifecycle management for all water-resource related permits, from permitting to inspections and compliance and enforcement.

The core DEP system (Permitting Application – PA) originates permits, tracks the permit application process, and integrates with other compliance, enforcement and permit management systems. It has been determined that PA and several other DEP systems lack key functionality and would be improved with more modern technology. There are multiple DEP systems used to track inspections and compliance and enforcement activities across the water-resource related program areas, including but not limited to Wastewater Facility Regulation (WAFR), Compliance and Enforcement Tracking (COMET), Environmental Resource Permitting Compliance Enforcement (ERPce), Potable Water System (PWS), Water Assurance Compliance Systems (WACS) and several Access databases. While DEP has implemented electronic permitting and compliance systems in multiple areas, there are gaps in technology solutions across program areas and wide variation in the age and level of functionality of the multiple systems that are in use. An enterprise Permit Lifecycle and Unified Management System would include template driven permit creation, permit lifecycle management, compliance and enforcement, inspections, reporting, correspondence tracking and complaint management. The project goal is to procure and implement a comprehensive SaaS solution that will provide functionality for water-resource permit types. The overall solution should also be able to work for waste, air and other environmental resource permit types and subtypes.

## SECTION 2 ABOUT THIS DOCUMENT

The Project Management Plan describes the Background, Objectives, Scope, Project Management Approach, Key Deliverables, Assumptions, Governance Structure and a framework for Risk Management associated with the project. This document has been tailored for this project from “A Guide to the Project Management Body of Knowledge (PMBOK® Guide)” published by the Project Management Institute (PMI).

### 2.1 WHO SHOULD USE THIS DOCUMENT?

The Permit Lifecycle Unified Management System (PLUMS) project teams and project stakeholders involved in the project should use this document for guidance on project procedures and processes.

### 2.2 RELATED DOCUMENTS

This document should be used in conjunction with the following Project Documents:

- Project Contract and
- Microsoft Project Schedule/Timeline.

### 2.3 DISTRIBUTION

This document shall be distributed to all Project staff (including the Vendor Team members) and any other personnel and stakeholders as required. Notifications of changes to this document will be circulated per the current project communications plan.

### 2.4 ASSUMPTIONS

The following assumptions are identified:

## Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

- There is executive sponsorship and business functional sponsorship as well as commitment from DEP to apply department resources to meet the goals and objectives of the Project.
- The Project is a high priority initiative for DEP.
- The Project team members and all Stakeholders recognize time is of the essence and will prioritize their participation accordingly.
- The Project stakeholders will coordinate the availability of appropriate staff for participation during the Project, as required.
- The Project stakeholders will ensure staff participating in meetings on the divisions and business units' behalf have the requisite knowledge and will be given the authority to make decisions.
- The DEP Office of Technology & Information Services (OTIS) DEP Contract Manager, and OTIS Technical Lead, and the OTIS Project Management Oversight Group will coordinate the availability of external stakeholders (other Agencies, oversight groups, etc.) for consultation during the Project, as required.
- The Vendor Project Manager will coordinate all meetings with internal and external stakeholders and the DEP Contract Manager as requested and as deemed necessary during the Project.
- The DEP Office of Technology and Information Services (OTIS) DEP Contract Manager, OTIS Technical Lead and the OTIS Project Management Oversight Group will coordinate with the Vendor Project Manager to ensure Project goals, deliverables and requirements are met within timelines established for this Project.
- The DEP Contract Manager will inform the Vendor Project Manager in a timely manner of critical linked and adjacent systems and activities that may impact the SOW, project plan and deliverables.
- The DEP Contract Manager will provide access to all relevant information, documentation, and reports within the scope of analysis.
- The DEP Contract Manager will help facilitate timely access to data and resources as appropriate.
- The DEP Contract Manager and the OTIS Project Management Oversight Group will review Project progress reports and related final deliverables and provide feedback and final approval/disapproval to the Vendor per a mutually agreed document review process.
- The OTIS Portfolio Management Group will ensure the project complies with all project management requirements specified in state and department rules and standards.
- The DEP Project team will review interim deliverables in a timely manner.
- DEP has designated this project as Risk and Complexity Assessment (R&CA) Category 2 in accordance with the State of Florida's Division of State Technology (DST) Project Management and Oversight Rule (Chapter 60GG-1 Florida Administrative Code). Accordingly, this project must comply with all requirements for a R&CA Category 2 project.

Activate Assessment?				PROJECT CATEGORY	
Yes	1) PRE-CHARTER PHASE				
Select Yes / No	▲	Pre-Charter Risk Score	273.08	Medium Risk	
		Pre-Charter Complexity Score	181.08	Low Complexity	
		PROJECT CATEGORY		2	
Activate Assessment?				PROJECT CATEGORY	
Yes	2) INITIATION PHASE				
Select Yes / No	▲	Initiation Risk Score	198.48	Low Risk	
		Initiation Complexity Score	230.43	Low Complexity	
		PROJECT CATEGORY		2	

### 2.5 CONSTRAINTS

- There is limited budget for this Project.
- There is limited staff availability for this Project.
- The Project is cross-matrixed.



## 2.6 SCOPE AND DELIVERABLES

The scope and the associated deliverables of this project can be found in the following table. A related group of permits will be identified in Requirements Validation to be included in an iteration. After the first iteration is complete, a new set of permits will be identified through scope definition. This process will continue until all water resource permits have been migrated to the new system.

In Scope	Associated Deliverable
Project Initiation and Management	Initial Project Schedule Project Management Plan – Continuing Updates
Requirements Validation and Configuration Definition	Iteration Scope Definition Requirements Discovery and Analysis Sessions and Meeting Minutes <ul style="list-style-type: none"> <li>• Session Agendas</li> <li>• Rosters</li> <li>• Minutes</li> </ul> Requirements Traceability Matrix Configuration Workbook Revised Project Schedule based on iteration Final Analysis Documentation <ul style="list-style-type: none"> <li>• Requirements</li> <li>• As-Is and To-Be Business Process Maps</li> <li>• To-Be High-Level Business Data Model and Data Dictionary</li> </ul>
Data Conversion	Conversion Plan <ul style="list-style-type: none"> <li>• Data Validation</li> </ul>
Configuration and Development	System Testing Results
Training	Training Plan Training Materials
User Acceptance Testing (UAT)	Master Test Plan and UAT Test Results
Go Live	Final Production System Sign-off on implemented solution
On-Going Maintenance and Support	Annual Hosting, Maintenance and Support Services Agreement
<b>Out of Scope</b>	
Product and Software Development	

**Table: 1 Project Scope and Deliverables**

## 2.7 TERMS AND ACRONYMS

A list of acronyms and terms referenced throughout the document can be found in the table below:

ACRONYM / TERM	DEFINITION
Action Items	Action items are independent tasks which require follow up, but are not part of deliverables, risk, issues, or decisions, and are not in the project schedule. Typically, action items are recorded when there is an activity which has a due date greater than a week out or will require coordination between multiple individuals.

## Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

ACRONYM / TERM	DEFINITION
DST	Division of State Technology.
Business Day	Days in which DEP conducts routine business. This is typically Monday through Friday from 8 a.m. to 5 p.m. local time, excluding evenings, weekends and DEP observed holidays.
Change Control Board (CCB)	The group of individuals within the PLUMS Project team who are responsible for making the ultimate decision as to when and if any post-contract changes will be made to the Project scope.
CIO	Chief Information Officer.
Contract	The written, signed agreement resulting from the project's RFQ, and any subsequent amendments thereto.
Contract Amendment	Any written alteration in the specifications, delivery point, rate of delivery, Contract period, price, quantity, or other Contract provisions of any existing Contract, whether accomplished by unilateral action in accordance with a Contract provision, or by mutual action of the parties to the Contract; it shall include bilateral actions, such as administrative changes, notices of termination, and notices of the exercise of a Contract option.
Contract Manager	The person who shall be responsible for enforcing performance of the Contract terms and conditions and who serves as a liaison with the Contractor as required by Section 287.057(15), F.S.
Contractor	A firm that the state contracts with to provide services.
COTS	Commercial-Off-The-Shelf, a term for software or hardware, generally technology or computer products, that are ready-made and available for sale, lease, or license to the general public.
Days	Calendar days unless specified as otherwise.
DWRM	Division of Water Resource Management.
DEP	Florida Department of Environmental Protection.
Deliverable	Any document deliverable, software deliverable, or service that the contractor is required to provide to the State under the Contract.
Deliverable Review Comment Form (DRCF)	The form used by DEP to collect deliverable review comments. It includes criteria information from the Statement of Work that is used to evaluate the deliverable.
Department	Florida Department of Environmental Protection.
Documentation	Refers to various types of documents that must be prepared by the Contractor and provided to the Department in a form and format specified by the state. Types of documentation include, but are not limited to, pre- and post-meeting documentation, system documentation, technical documentation, training documents, etc.
EPA	United States Environmental Protection Agency.
GSA	United States General Services Administration.

## Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

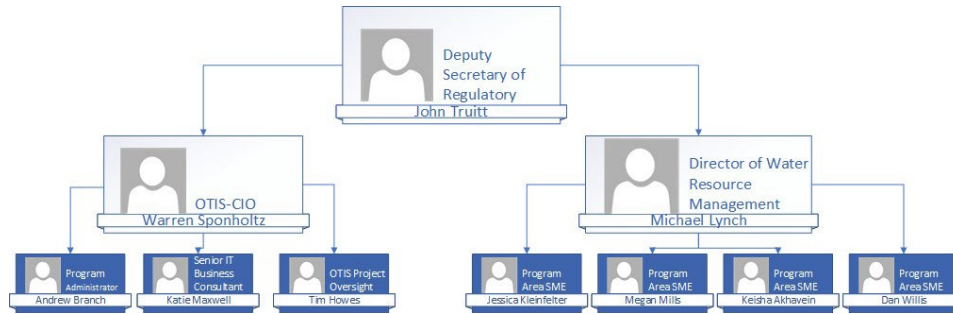
ACRONYM / TERM	DEFINITION
IA	Issue/Action Item.
Identified Risks	The project team considers information on identified risks when producing estimates of activity durations, since risks can have a significant influence on duration. The project team considers the extent to which the effect of risks is included in the baseline duration estimate for each activity.
Information Technology (IT)	Any equipment, or interconnected system(s) or subsystem(s), that is used in the automatic acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information by the Department. IT includes computers, ancillary equipment, software, computer code, and similar procedures, services (including support services), and related resources.
Lessons Learned	Lessons Learned are any useful information or experience gained through the course of the Project that can be applied to a later phase or Project activity. Currently, only lessons learned which have a significant impact on the track are captured.
Materially Deficient	Significant deficiency or combination of deficiencies in the deliverable that does not meet minimal acceptable standards as defined in the Deliverable Review Comment Form.
MFMP/AOD	MyFloridaMarketplace/Ariba on Demand, the State of Florida's eProcurement system.
Milestone	The measuring point used to review and approve progress, to authorize continuation of work, and, depending on the terms of the Contract, to pay for work completed.
MPS	Master Project Schedule.
Online	Interaction between a user operating a personal computer or point of service (POS) device to send and receive information on a video display via a telecommunications network to a central processing unit (CPU).
Owner	The individual who is the final authority and decision maker in determining how data and resources are used in DEP business and what level of access will be granted to them.
OTIS	Office of Technology and Information Services.
Permitting Application	<p>The Permitting Application (PA) provides the capability to track the lifecycle of a permit application, as processed by several permitting programs within DEP water, waste and air programs, and their respective delegated local county programs. PA tracks existing events and schedules upcoming events for each permit request recorded as it moves through the permitting process.</p> <p>PA consists of three main modules:</p> <ol style="list-style-type: none"> <li>(1) ARMS PA, used by the Air Permitting program of the Division of Air Resource Management (DARM).</li> <li>(2) WAFR PA, used by of NPDES Stormwater, Domestic Wastewater, Everglades and Industrial Wastewater programs.</li> <li>(3) Generic PA, used by other DEP permitting programs/delegated local countries,</li> </ol>

## Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

ACRONYM / TERM	DEFINITION
	including Beaches and Coastal Systems, Drinking Water, Environmental Resource Permitting (ERP), State 404 program, Everglades, Hazardous Waste, Mining and Mineral Regulation, Oil and Gas, Solid Waste and Underground Injection programs.
PLUMS	Permit Lifecycle Unified Management System (Title of this project).
PM	Project Manager.
PMBOK®	A Guide to the Project Management Body of Knowledge; A library of project management skills, tools and standards used by the Project Management Institute to measure and certify Project Management Professionals.
Project Team	The DEP Project Team and Vendor Project Team combined.
Project Management Institute (PMI)	A body that certifies Project Management Professionals.
RAIDL	Risk, Action Items, Issues, Decisions and Lessons Learned Spreadsheet.
Resource Requirements	A description of the types of resources needed and in what quantities for each element at the lowest level of the Work Breakdown Structure (WBS). Resource requirements for higher-levels within the WBS can be calculated based on the lower-level values. If additional resources are added, projects can experience communication overload, which reduces productivity and causes production to improve proportionally less than the increase in resource.
RFI	Request for Information.
RFQ	Request for Quote.
RMT	Risk Management Team.
SaaS (Software as a Service)	A way of delivering applications over the Internet—as a service; freeing yourself from complex software and hardware management.
Statement of Work (SOW)	Statement of Work.
Stakeholders	Anyone affected in any way by the Project being conducted, or the outcome of the Project.
State	State of Florida.
Status	The state of a DEP record [license/permit/education] at a time to be defined by business rules.
System Requirement	A defined business function that is a required component of the new system.
Work Breakdown Structure (WBS)	A graphical representation of the hierarchy of Project deliverables and their associated tasks. As opposed to a Project Schedule that is calendar-based, a WBS is deliverable-based and written in business terms.
Workflow	Sequence of tasks. A workflow describes the order of a set of tasks performed to complete a given procedure within an organization.

## SECTION 3 PROJECT GOVERNANCE & ORGANIZATION

The following exhibit displays the Project organizational structure for DEP.



DEP Project Team

### Exhibit 1: DEP Project Team

The following Table (Table 2: Project Governance – Roles and Responsibilities) is a description of the project roles and responsibilities:

Role Name	Description	Participant(s)
Executive Sponsor	<ul style="list-style-type: none"> <li>Champions the Project.</li> <li>Provides guidance on overall scope and Project direction.</li> <li>Assures adequate business resources for Project work activities.</li> <li>Has ultimate responsibility for successful completion of the Project.</li> <li>Facilitates communications with the other Agency management.</li> <li>Provide input and guidance about Stakeholder communications to the Deputy Secretary.</li> <li>Champion Project within DEP.</li> </ul>	John Truitt
DEP Chief Information Officer (CIO)	<ul style="list-style-type: none"> <li>Has responsibility for the successful completion of the Project.</li> <li>Has Project-related decision-making authority.</li> <li>Oversees the execution of the Project.</li> <li>Acts as a member of the Change Control Board.</li> <li>Acts as point of escalation for Project-related issues.</li> </ul>	Warren Sponholtz
Project Sponsor	<ul style="list-style-type: none"> <li>Has responsibility for the successful completion of the Project.</li> <li>Has Project-related decision-making authority.</li> <li>Oversees the execution of the Project.</li> <li>Acts as a member of the Change Control Board and is the ultimate decision maker for items brought before the Board.</li> <li>Acts as a point of escalation for Project-related issues.</li> <li>Make decisions to resolve issues or escalate to the Executive Sponsor.</li> <li>Provides adequate business resources for Project work activities.</li> <li>Reports status and issues to the Executive Sponsor.</li> <li>Provide issue resolution and communications input and guidance to the Vendor Project Manager.</li> </ul>	Michael Lynch

## Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

Role Name	Description	Participant(s)
Contract Manager	<ul style="list-style-type: none"> <li>• Controls Project budget.</li> <li>• Tracks contract expenditures.</li> <li>• Acts as a member of the Change Control Board.</li> <li>• Acts as the primary point of contact for contractual issues with the Vendor.</li> <li>• Enforces the performance of the Contract.</li> <li>• Mediates Contract disputes.</li> <li>• Maintain the Deliverables Log.</li> <li>• Ensure the Deliverables Log is readily available to the Project Team.</li> <li>• Perform preliminary review of deliverables to ensure they meet contract requirements and basic quality standards.</li> <li>• Provide written deliverable comments from reviewers to the Vendor.</li> <li>• Store final deliverable and comment review sheets and other related documentation in the Project document repository.</li> <li>• Select Deliverable Review Team in consultation with other DEP personnel.</li> <li>• Identify Deliverable stakeholders.</li> <li>• Distribute deliverables and feedback forms to Deliverable Review Team.</li> <li>• With the DEP Deliverable Lead as needed, synthesize deliverable review comments to ensure consistency, completeness, quality and accuracy of comments.</li> <li>• Facilitate communication among Deliverable stakeholders.</li> <li>• Escalate issues to the Project Sponsor when needed.</li> <li>• Facilitates the payment and invoicing for approved deliverable within DEP.</li> </ul>	DEP Contract Manager
Project Management Team	<ul style="list-style-type: none"> <li>• Performs key risk management, project communications, decision making, and oversight functions.</li> </ul>	Vendor Project Manager DEP Contract Manager Project Sponsor Program Area SMEs OTIS Project Manager OTIS Technical Lead
Risk Management Team	<ul style="list-style-type: none"> <li>• Performs risk analysis.</li> <li>• Approves risk response plans.</li> <li>• Monitors risk and approves closure of risk.</li> </ul>	Vendor Project Manager DEP Contract Manager OTIS Project Manager

## Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

Role Name	Description	Participant(s)
		Project Sponsor OTIS Technical Lead
Risk Coordinator	<ul style="list-style-type: none"> <li>• Validates and registers risks in Risk Log.</li> <li>• Closes risks.</li> </ul>	Vendor Project Manager
Vendor Project Manager	<ul style="list-style-type: none"> <li>• Has day-to-day responsibility for the successful completion of the Project.</li> <li>• Oversees the work of the Project Teams.</li> <li>• Acts as a member of the Change Control Board.</li> <li>• Ownership of Issue/Action Item Tracking Logs in the Risks, Actions, Issues, Decisions and Lessons Learned (RAIDL) Log.</li> <li>• Monitoring and management of open issues and action items.</li> <li>• Chairing Issue/Action Item Coordination Meetings updating status as required.</li> <li>• Including issues and action item status within the Project Status Report.</li> <li>• Reviewing issues and action items to prevent duplication.</li> <li>• Acts as a point of escalation for Project-related issues.</li> <li>• Documenting Change Requests, including the source of requests, associated requirements, and the rationale for any changes.</li> <li>• Making the scope and change data available to the project.</li> <li>• Manage and oversee resource assignments and allocations.</li> <li>• Escalate issues with incomplete schedule activities.</li> <li>• Manage the baseline schedule.</li> <li>• Monitor schedule against schedule evaluation metrics.</li> <li>• Review updates from work stream activities in the Master Project.</li> <li>• Schedule and update the Master Project Schedule weekly</li> <li>• Coordinate resolution of problems and schedule conflicts across sections.</li> <li>• Generate status reports.</li> <li>• Submits deliverable for review and approval.</li> <li>• Works to resolve issues between the DEP and the Vendor.</li> <li>• Coordinates vendor deliverable preparation and remediation. Identify, refer, and provide recommended information/data regarding performance metrics.</li> <li>• Establish and socialize schedule management standards and best practices.</li> <li>• Recommend exceptions to standards on a case-by-case basis.</li> </ul>	Vendor Project Manager

## Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

Role Name	Description	Participant(s)
	<ul style="list-style-type: none"> <li>• Coordinate the continuous, recurring process that represents the appropriate rigor for schedule management based on the phase or stage of the Project.</li> <li>• Collect team schedules from Vendor team members to incorporate in the Master Project Schedule.</li> <li>• Collect progress updates from all the Project work.</li> <li>• Incorporate the updates and changes into the Master Project Schedule.</li> <li>• Facilitate analysis of progress updates and changes.</li> <li>• Provide the schedule and related analysis to the Project Team and identified Stakeholders.</li> <li>• Facilitate time management discussions to resolve any schedule conflicts and issues.</li> <li>• Maintain the schedule management process documentation in the Schedule Management Plan as needed.</li> <li>• Maintain the Project Work Breakdown Structure chart.</li> <li>• Providing input and guidance to the team about Project Stakeholder communication needs and strategies.</li> <li>• Provide official communication to Team Leads for dissemination to the Stakeholders.</li> </ul>	
Change Control Board	<ul style="list-style-type: none"> <li>• Responsible for determining when any post-contract changes will be made to the Project scope.</li> <li>• Responsible for determining whether to proceed with changes that would affect baselines (Budget, Schedule or Objectives.)</li> <li>• Assigning change requests for further analysis.</li> <li>• Evaluating the impact of changes from the standpoint of relevant stakeholders.</li> <li>• Reviewing change request outcomes and recommendations and providing final decisions on submitted change requests.</li> <li>• Prioritizing submitted change requests.</li> </ul>	Vendor Project Manager DEP Contract Manager DEP CIO Executive Sponsor Project Sponsor
DEP Project Team	<ul style="list-style-type: none"> <li>• Provides subject matter expertise in support of the execution of the Project.</li> <li>• Provide input to the Project Manager about Project Stakeholder communication needs and strategies.</li> </ul>	DEP Contract Manager OTIS Project Manager Program Area SMEs OTIS Technical Lead
Business Lead	<ul style="list-style-type: none"> <li>• Subject Matter Expert regarding business functions.</li> </ul>	Program Area Lead
Technical Lead	<ul style="list-style-type: none"> <li>• Subject Matter Expert regarding DEP technology and information services.</li> </ul>	OTIS Technical Lead



## Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

Role Name	Description	Participant(s)
OTIS Project Manager	<ul style="list-style-type: none"> <li>• Oversees project to ensure compliance with all state and department project management requirements.</li> <li>• Serves as an escalation point for issues that cannot be resolved by the project team.</li> </ul>	OTIS Project Manager
Deliverable Review Team	<ul style="list-style-type: none"> <li>• Participate in deliverable development as a source of information for the Deliverable Developer. Review Team members do not perform any final development work.</li> <li>• Review deliverable per assigned role.</li> <li>• Identify and record revision comments in required format and within the established review period.</li> </ul>	Assigned by DEP per Deliverable
Vendor Account Manager/Project Director	<ul style="list-style-type: none"> <li>• Responsible for Contract oversight ensuring required tasks, services and program objectives are met.</li> <li>• Acts as the primary point of contact for contractual issues with DEP.</li> <li>• Acts as a member of the Change Control Board.</li> <li>• Assures the performance of the contract.</li> <li>• Resolves Contract disputes.</li> </ul>	TBD
Vendor Project Team	<ul style="list-style-type: none"> <li>• Responsible for the development of the deliverable(s) in collaboration with the DEP staff and other key Stakeholders.</li> <li>• Provides input and guidance to the team about Stakeholder communications needs, strategies and events.</li> <li>• Coordinate the collection and dissemination of project information to Stakeholder audiences.</li> <li>• Create status report.</li> <li>• Provide written status report to status meeting attendees.</li> <li>• Deliver verbal report during status meeting.</li> </ul>	TBD

**Table 2: Project Governance – Roles and Responsibilities**

## SECTION 4 PROJECT RISK MANAGEMENT PLAN

### 4.1 RISK OVERVIEW

A project risk is defined by PMI as an uncertain event or condition that, if it occurs, may have a positive or negative effect on a project’s objectives. Risk management is an ongoing process that is conducted throughout the life of the Project. The process begins with identifying, assessing, and developing response plans for significant risks. It continues with regular risk monitoring, ongoing identification of new risks and timely implementation of mitigation plans.

This Risk Management Process addresses identified risks that require visibility at the highest levels of the Project and will be managed by the combined Project Team.

The Project Team is using a straightforward method that includes identifying and categorizing project risks (Identify), assessing and prioritizing the risks (Analyze) so they are manageable, developing a response strategy and assigning responsibility (Plan), tracking the risks by reviewing them at key project milestones (Track), implementing the defined response strategies as required (Control) and most importantly, communicating the risks and strategies on an ongoing basis throughout the life of the Project. Risk management processes address internal risks (those under the control or influence of the project team, such as quality of deliverables, cost, schedule, or technical risks) as well as external risks (those outside the control of the project team such as governmental legislation, weather events, etc.).

### 4.2 ROLES AND RESPONSIBILITIES

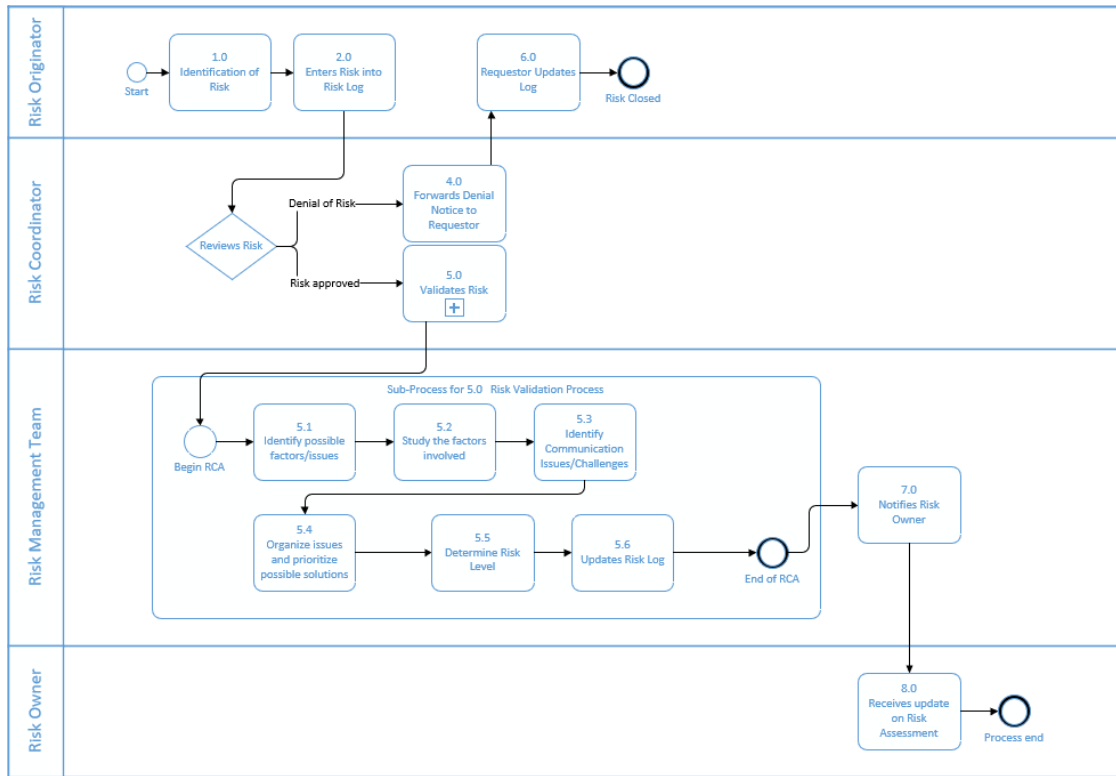
The roles and responsibilities relating to Risk Management are presented below in Table 3: Risk Management Roles and Responsibilities:

Team Role	Team Responsibilities
Risk Originator (anyone)	Identifies risk
Risk Coordinator (Vendor PM)	Validates and registers risk in Risk Log, closes risk
Risk Management Team	Performs risk analysis, approves risk response plans, monitors risk, and approves closure of risk
Risk Owner (anyone, Assigned by Risk Management Team)	Formulates and executes risk response plan

**Table 3: Risk Management Roles and Responsibilities**

### 4.3 RISK PROCESS

Exhibit 2 below is a graphical representation of the risk management workflow. The exhibit depicts the various processes a risk will proceed through during risk management as well as the identification of the individual or team responsible for the process step.



**Exhibit 2: Risk Management High-Level Workflow**

As depicted above, the Risk Coordinator first validates an identified risk to make sure the information is complete and that the risk is not a duplicate. Once verified the risk information is logged into the Risk Log and given a unique identifier. The Risk Management Team (RMT) conducts the risk qualitative analysis to determine the risk probability and impact.

Once the RMT has enough data and information to determine an appropriate level of response, planning will be defined by the RMT and the assigned Risk Owner will work together to develop the risk response plan. Next, the risk tolerance ranking is determined based on probability and impact.

Approved response/mitigation plans will be put into execution and monitored to completion. Risks will eventually be closed, either because they have passed their triggering event and no longer pose a threat to the Project or the risk has occurred causing the risk contingency plan to be triggered, resulting in the mitigation of the risk.

The Project risk management process will consist of the following key activities:

Activity	Approach	Purpose
Identify risks	Create a list of Project risks; gather risks from Stakeholders using brainstorming, predefined lists, and/or completion of risk identification questionnaires.	Makes known Project risks explicit before they become problems; helps to set expectations and provide a vehicle for reaching consensus – unknown risks cannot be managed.
Analyze risks	Determine the consequence of risks listed and calculate the risk tolerance.	Transforms the risk data into decision making information.
Plan	Determine desired risk strategies and actions and assign responsibility.	Translates the risk information into strategies and mitigation actions.
Track	Review and re-examine risks when Project situation change(s), or key milestones are achieved.	Monitors risk indicators and mitigation actions.
Control	Implement planned actions when risk indicators manifest; determine mitigation effectiveness for continuous improvement.	Corrects and ensures implementation of mitigation actions as required.
Communicate	Discuss and review project risks and plans in Project status or other scheduled meetings when the Project scope changes, or key milestones are achieved.	Enables sharing of critical information throughout the Project.

**Table 4: Risk Management Activities**

## 4.4 RISK IDENTIFICATION

The risk identification process involves determining which risks might affect the Project and documenting their characteristics. The following sections detail the approach used for risk identification. It includes:

- Techniques for Risk Identification,
- Categorizing Risks and
- Capturing Identified Risks.

### 4.4.1 TECHNIQUES FOR RISK IDENTIFICATION

There are several techniques used to identify project risks. Risk identification is the process by which the perception of a potential problem is translated into recorded information containing sufficient detail to enable effective assessment of the risk and to support subsequent management decisions.

Risks can be identified at every level of the organization. All team members and stakeholders should be able to recognize risks during their daily work and should bring potential risks to the attention of their team leaders or managers as they identify them. Risks may also gain visibility in project reviews with managers or executives, at

## Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

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meetings held with co-workers, or during interactions with stakeholders.

The techniques used to identify risks using the approaches defined above include:

- **Information Gathering** - Both structured and unstructured approaches are used to gather project risks and a Risk Identification Form will be completed if it is determined that a risk should be logged.
  - **Structured** - The Risk Log is reviewed during the status meetings to assess project risks. Members will consider risks identified. Monthly, the RAIDL Log is reviewed to ascertain whether any existing risks should be revised, or new risks identified because of changes in the project or related events.
  - **Unstructured** - Project risks are solicited during project meetings, interviews, and workgroups. Identified risks will be brought to the attention of the RMT for consideration.
- **Documentation Reviews** - Individual RMT members gather project information from other relevant documents to help identify risks such as project plans and deliverables and other internal and external risk assessments.
- **Assumption Analysis** - Risks are identified as the RMT members assess the validity of assumptions made in project deliverables and other project documentation, from an accuracy, consistency or completeness perspective.

### 4.4.2 CATEGORIZING RISKS

Project risks are grouped into categories, assigned ownership, and analyzed for implementation of common mitigation approaches across the project risks, as appropriate. If a risk spans multiple categories, it is categorized based on the area of primary impact.

### 4.4.3 CAPTURING IDENTIFIED RISKS

Project risks are captured using the Risk Log (a component of the RAIDL Log) as a collaborative effort between the DEP and Vendor Project Teams. The electronic version of this document is maintained by the Risk Coordinator and will be stored in the DEP SharePoint site. Once the risk is entered in the Log, a unique identifier (Risk item #) is assigned. The Risk Coordinator is responsible for maintaining the Risk Log. Below is a sample of the Risk Log Tab from the RAIDL Log showing the various data elements involved in the process.

RISK LOG									Legend: New: <span style="color: blue;">■</span>   Decreasing: <span style="color: lightgreen;">■</span>   Increasing: <span style="color: yellow;">■</span>   Closed: <span style="color: green;">■</span>			
Definition: A RISK is a potential issue that MAY negatively impact the project timeliness, quality, resources or budget at some point in the future.									Link To Other Project Logs			
Item#	Risk Description	Category	Probability	Impacted Area(s)	Identified By	Status	Owner	Risk Response\Mitigation Plan	Issue Log #	Action Log #	Decision Log #	
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												

**Exhibit 3: RAIDL Log - Risk Log Tab**

Legend:

- **Item #** - unique sequence number assigned to each risk identified.
- **Risk Description** – narrative of the nature of the risk and potential negative impacts.

- **Category** – used for any other type of categorization, such as internal vs. external, or confidential vs. non-confidential; provides a way to logically group certain risks.
- **Probability** – assessment of the likelihood of the risk to happen.
- **Potential Impact** – assessment of the extent of negative impacts.
- **Impacted Area** – the Project aspects that will suffer the negative impacts of the occurrence of the risk, e.g., Schedule, Cost, Quality.
- **Identified by** – name of team member that identified the risk.
- **Status** – an indicator of the stage at which the risk is being addressed.
- **Owner** – name of the team member that is responsible for planning and implementing responses to the risk.
- **Risk Response/Mitigation Plan** – a narrative of the strategies identified to address the risk.
- **Linkage to Other Logs** – traceability references to related items in the Issue, Action and Decision Logs.

#### 4.5 RISK ANALYSIS

Once project risks and opportunities have been identified, analysis will be performed to determine relative priorities and to develop a prioritized risk list for planning the appropriate level of response to the risks.

A qualitative analysis will be performed on each risk. After an initial prioritization, a decision will be made by DEP and Vendor teams on whether the risk warrants more detailed analysis using quantitative techniques to further assess the probability and potential impact of the risk event on the Project objectives.

A probability value is determined using the likelihood of occurrence, based on analysis by the project team. The following table describes the Risk Probability Values.

PM	LIKELIHOOD OF OCCURRING
1- Low	Unlikely
3- Medium	Likely
5- High	Very Likely

**Table 5: Risk Probability Values**

An impact value is determined using the guidelines below, based on analysis by the Project Management Team. The table below provides an overview of the Risk Impact Values.

IMPACT	DIMENSIONS TO CONSIDER			QUALITY
	COST	SCHEDULE	SCOPE	
1- Low	Little (<10%) to no impact on Project cost	No or little impact to Project schedule	Minor clarification to existing scope	Project quality is not jeopardized
3- Medium	Impact to Project costs is less than 20%	Schedule impact is possible	Scope change is noticeable, but not deemed significant	Impact to Project quality possible
5- High	Impact to Project costs is greater than 20%	Schedule and deliverable due dates will be impacted	Scope change is deemed significant	Impact to Project quality very likely

**Table 6: Risk Impact Values**

A Risk Rating is determined by multiplying the probability score by the impact score. The table below provides the products of this exercise for each probability/impact combination.

	RISK SCORE	PROBABILITY		
		1- LOW	3- MEDIUM	5- HIGH
IMPACT	1- Low	1	3	5
	3- Medium	3	9	15
	5- High	5	15	25

**Table 7: Risk Rating Scores (Probability x Impact)**

## SECTION 5 ISSUE/ACTION ITEM/DECISION MANAGEMENT PLAN

### 5.1 ISSUE/ACTION ITEM OVERVIEW

Disciplined management of Issues and Action Items enables a project team to effectively resolve the issues and complete action items in a timely manner to keep the Project on track. A formal Issue / Action Item Management process provide the mechanism throughout the lifecycle of the Project to bring issues, action items, and decisions to timely resolution.

**Issue** - An ISSUE is an existing constraint, (or Risk which has been upgraded to an Issue) that will negatively impacting Project timeliness, quality, resources or budget at some point in the future. Issues that require attention from another level or area within the Project governance structure will be subject to the formal issue escalation process.

**Action Item** - An ACTION ITEM is a proactive task identified by the Project team to address a known problem or situation. Actions may also come from a risk or issue item. Incomplete or overdue action items may create issues.

## 5.2 ISSUE/ACTION ITEM ROLES AND RESPONSIBILITIES

The roles and responsibilities relating to Issues/Action Item Management are presented below in Table 8: Issue/Action Item Management Roles and Responsibilities:

Team Role	Issue and Action Item Responsibilities
Project Sponsor	<p>The Project Sponsor has overall responsibility for all the Project areas including the management of issues and action items.</p> <ul style="list-style-type: none"> <li>▪ Make decisions to resolve issues or escalate to the Executive Sponsor.</li> </ul>
Vendor Project Manager	<p>The Vendor Project Manager responsibilities include:</p> <ul style="list-style-type: none"> <li>▪ Ownership of Issue/Action Item Tracking Logs in the RAIDL Log,</li> <li>▪ Monitoring and management of open issues and action items,</li> <li>▪ Chairing Issue/Action Item Coordination Meetings updating status as required,</li> <li>▪ Including issues and action item status within the Project Status Report and</li> <li>▪ Reviewing issues and action items to prevent duplication.</li> </ul>
Issue/Action Item Originator	<p>Anyone can originate an issue or action item. Responsibilities include:</p> <ul style="list-style-type: none"> <li>▪ Identifying an issue requiring resolution,</li> <li>▪ Logging action items identified during the Project,</li> <li>▪ Defining the issue/action item further as required and</li> <li>▪ Reviewing and approving action plan/resolution to ensure issue as originally defined will be resolved.</li> </ul>
Issue/Action Item Assignee	<p>The Assignee's responsibilities include:</p> <ul style="list-style-type: none"> <li>▪ Participating in discussions with the Issue or Action Item Originator to fully understand the issue or action item,</li> <li>▪ Researching and drafting the Action plan/resolution and</li> <li>▪ Driving the issue/action items to resolution and closure.</li> </ul>

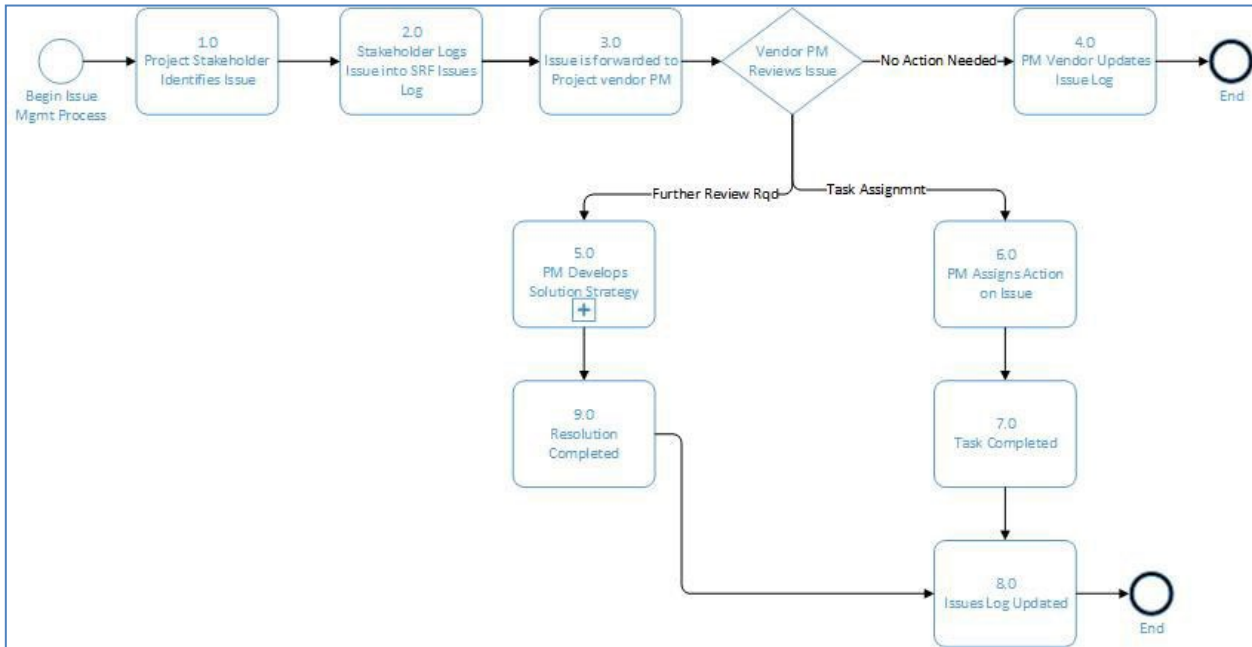
**Table 8: Issue/Action Roles and Responsibilities**

## 5.3 ISSUES/ACTION ITEM PROCESS

The Issue/Action item high-level workflow process depicted in below in Exhibit 4: Issue/Action Item Management Process shows the various stages of the Issue/Action item management process.

The first step in creating an effective Issue/Action Item (IA) management process is defining how the process should work. The following exhibit describes the Project team's roles and responsibilities for reporting issues and action items.





**Exhibit 4: Issue/Action Item Management Process**

### 5.4 ISSUE ESCALATION PROCESS

Project issues unable to be resolved within a reasonable timeframe or deemed to cause Project delay (a blocker), will need to be escalated to the next level in the governance structure. Exhausting all options for resolution at the current level can also be considered a reason to escalate. DEP and Vendor staff responsible for escalation will agree to escalate the given issue or issues at each level prior to escalation. Escalated issues are to be documented in the Issue Log, should indicate “Escalated” under the Status column and the appropriate name of the assigned new owner is entered under the Assigned to column.

The five issue escalation levels are shown in the following table:

Level	DEP Role	Vendor Role
1	Issue Originator	Issue Originator
2	Business Lead	Vendor Deliverable Lead
3	Contract Manager	Vendor Project Manager
4	Project Sponsor	Vendor Account Manager
5	Executive Sponsor	Vendor Project Director

**Table 9: Issue Escalation Levels**

## 5.5 SAMPLE ISSUE LOG

The project team utilizes an Issue Log to capture, document and track issues. In all cases, the focus is on speedy resolution of issues to maintain the Project schedule and quality of deliverables. The Issue Log sample below will be part of the RAIDL Log and will serve as a template for identifying and managing issues for this Project.

ISSUE LOG									Legend: <span style="color: blue;">■</span> New Item <span style="color: green;">■</span> Closed Item <span style="color: orange;">■</span> Increasing Item		
<small>Definition: An ISSUE is an existing constraint that is currently or may in the future negatively impact the project timeliness, quality, resources or budget.</small>									Link To Other Project Logs		
Item#	Issue Description	Priority	Identified By	Date Received	Assigned To	Status	Date Closed	Resolution	Risk Log #	Action Log #	Decision Log #
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											

**Exhibit 5: RAIDL Log - Sample Issue Log Tab**

Legend:

- **Item Number** – Issue number.
- **Issue Description** - What is the issue?
- **Priority** – High, Medium, Low.
- **Identified By** – Who identified the issue?
- **Date Received** – Date issue was entered the register.
- **Assigned To** – Who manages this issue?
- **Status** – Open or Closed?
- **Date Closed** – Date issue was resolved.
- **Resolution** – How do you intend to deal with this issue?
- **Link to Other Project Logs** – Traceability references to related items in the Issue, Action and Decision Logs.

## 5.6 SAMPLE ACTION LOG

An Action Log is utilized to document and track action items. The Action Log sample below is part of the RAIDL Log and will serve as a template for identifying and managing action items for this project.

ACTION LOG							Legend: New Item: <span style="color: blue;">■</span>   Pending Item: <span style="color: yellow;">■</span>   Closed Item: <span style="color: green;">■</span>				
Definition: An ACTION is a proactive task identified by the project team to address a known problem or situation.							RACI Resource Assignments				
Item#	Action Description	Priority	Date Assigned	Date Due	Assigned By	Status	Responsible	Accountable	Consult	Inform	Status Notes
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											

**Exhibit 6: RAIDL Log - Sample Action Log Tab**

Legend:

- **Item Number** – Action Item number.
- **Action Description** – What is the action item?
- **Priority** – High, Medium, Low.
- **Date Assigned** – Date Action Item issue was assigned.
- **Due date** – Action Item due date.
- **Assigned By** – Who is assigning action item?
- **Status** – Open or closed?
- **Responsible** – Who is responsible for this Action Item?
- **Accountable** – Who is accountable for this Action Item?
- **Consult** – Who should be consulted with for this Action item?
- **Inform** – Who should be informed of the Action Item?
- **Status Notes** – Comments on Action Item.

### 5.7 IDENTIFY ISSUE/ACTION ITEMS

Issue submission provides the first step in the IA process and starts with the Issue Originator who identifies a Project issue. The Vendor Project Manager reviews the issues in the tracking log to make sure the issue has not already been reported and possibly resolved.

The Originator must describe the issue and include any other information that could be helpful to whoever is assigned the issue to resolve. An issue may be identified in any number of ways for example:

- A problem for which there is no apparent answer.
- A current situation or event that cannot be answered immediately but requires some research and analysis to provide insight into actions that should be taken.
- An inability of two Project entities or functional groups to come to an agreement on an item or process.
- The need for information external to the Project inhibits or stops the development of the Project solution until resolved.

- The Issue Originator enters the pertinent information about the issue into the issue tracking log. The information will include but not be limited to:
  - Detailed description of the issue,
  - Assessment of the potential impact to the Project if the issue is not resolved,
  - Resolution due date and
  - Information identifying the Originator of the issue.

### 5.8 PLAN ISSUE/ACTION ITEM RESPONSES

Once the IA has been documented, and it has met the criteria to need a resolution plan, the IA owner will develop a resolution plan that describes the activities that must be completed to address the issue/action item.

### 5.9 MONITORING AND CONTROLLING ISSUES/ACTION ITEMS

This task completes the process and involves implementing the issue/action item Action plan/resolution, tracking their progress, identifying new issue/action items, and evaluating the issue/action item management process throughout the Project life cycle.

From time-to-time issues must be resolved by escalating them to a more senior level. Criteria for escalating issues include:

- An issue or action item's resolution is more than seven calendar days past due,
- An issue has reached an impasse and cannot be resolved within the current level,
- An agreement cannot be reached on the severity of an issue, and
- An issue or action item is not making adequate progress toward resolution or completion.

If an issue is significant, but an impact analysis reveals that the resolution would be costly to the Project in terms of resource drain or potential impact to other components of the Project, then the issue should be escalated to determine the next steps. The Project Team may agree that a given issue must be addressed at a higher level of management. In that case, it would immediately be escalated to the appropriate level.

The levels of escalation should correspond to the levels shown in the Issue Escalation Levels table, above.

### 5.10 DECISION LOG

In accordance with PMBOK general project management methodology, a Decision Item is a formal Project decision impacting scope, schedule, quality, budget, functionality, policy, etc., and should be documented, addressed in a timely manner and communicated to impacted stakeholders as appropriate.

The Vendor Project Manager will capture significant decisions identified by the Project team and Stakeholders utilizing the Decision log. Decision escalation will follow the Escalation path identified for Issues, above.

The Project team will make and document decisions as necessary, will communicate to the Vendor Project Manager significant decisions, and will elevate to the Project Sponsor decisions required by the Project Sponsor or by other groups. The Project team will also document in the decision log decisions that affect the Project by the Executive or Project Sponsor or by others.

### 5.11 SAMPLE DECISION LOG

A Decision Log is utilized to document and track decisions. The Decision Log sample below is part of the RAIDL Log and will serve as a template for identifying and managing decision for this project.

## Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

DECISION LOG							Legend: New Item: <span style="color: blue;">■</span> Agreed: <span style="color: green;">■</span> Denied: <span style="color: orange;">■</span>			
Definition: A DECISION log is a tool to track project decisions that may impact the project schedule, scope, quality, resources or budget.							Link To Other Project Logs			
Decision ID #	Decision Description	Decision Date	Decision Rationale	Decision Maker	JIRA Reference #	Decision Status	Project Lifecycle Phase	Risk Log #	Action Item Log #	Issue Log #
D001										
D002										
D003										
D004										
D005										
D006										
D007										
D008										
D009										
D010										
D011										
D012										
D013										
D014										
D015										
D016										

### Exhibit 7: RAIDL Log - Sample Decision Log Tab

Legend:

- **Decision ID** – Decision Item number.
- **Decision Description** – What is the description of the decision needing to be made?
- **Decision Date** – Date decision was made.
- **Decision Rationale** – Reasoning behind decision being made.
- **Decision Maker** – Who made and approved the decision.
- **Decision Status** – New Item, Agreed or Denied.
- **Project Lifecycle Phase** – Planning, Design, Implementation, Maintenance.
- **Link to Other Project Logs** – Traceability references to related items in the Issue, Action and Decision Logs.

## SECTION 6 CHANGE MANAGEMENT PLAN

### 6.1 CHANGE MANAGEMENT OVERVIEW

The Change Management Plan describes how project changes to baselined scope, budget, schedule, etc., are defined, documented, verified, managed, and controlled. During the Permit Lifecycle Unified Management System (PLUMS) Project, change may occur for a variety of reasons. As needs change and as work progresses, additional requirements may emerge such as legislative mandates or changes in rules. It is essential to control and manage these additions and changes effectively and efficiently.

Due to the nature of this Project this plan recognizes the need to provide flexibility while controlling change. The Vendor Project Manager will be responsible for notifying the Project Sponsor and DEP Contract Manager when an assigned task falls outside of the scope defined in the SOW, would impact the project budget, or would significantly impact the project schedule. The Vendor Project Manager will document the request in the Change Log for historical purposes. Project baselines will be monitored through regular discussions between the project team and through the deliverable review and acceptance process. Tasks in scope (scope that is considered part of the statement of work) and out of scope (i.e., increase or decrease in the scope of work that is considered outside the statement of work on which a contract is based) will be noted.

## 6.2 CHANGE REQUEST PROCESS

The Project team must follow a structured process for requesting a change to the scope of the Project. The process used to identify, document, analyze/evaluate, approve/reject, implement, and migrate changes are outlined in the Exhibit 8 below. This process will confirm that changes are appropriately authorized and performed in an orderly and appropriate sequence.

Once a change request is identified, it is entered into the Change Log in the project library. Change requests are reviewed as a part of the weekly status report meeting. After impact analysis is performed, changes for which a contract change order is not required can be approved by the Vendor Project Manager, while major changes (those requiring a contract change order) must be referred to the CCB, and if approved, to the DEP Contract Manager who will manage a formal contract change order process.



**Exhibit 8: Change Request Process**

## 6.3 CHANGE CONTROL BOARD

The CCB, as explained in section 6.3.1, refers to the group of individuals within the Permit Lifecycle Unified Management System (PLUMS) Project team who are responsible for deciding when and if any post-contract changes require a contract change order. Changes that would affect baselines (Budget, Schedule, Objectives) will go through the CCB for approval. The process in which the CCB determines when and if a series of changes should be made is twofold. First, the CCB must review and study the impact of the proposed changes, requesting more information as needed. Then, the CCB either approves the changes, rejects the changes, or postpones the decision.

### 6.3.1 CCB COMPOSITION

The CCB will be convened as needed to address pending requests. The CCB is comprised of the Project team members responsible for reviewing and providing final decisions on submitted change requests. The CCB will consist of the following PLUMS Project team roles.

- Executive Sponsor.
- DEP Chief Information Officer.
- Project Sponsor.
- DEP Contract Manager.
- DEP Project Manager.
- Vendor Project Manager.
- Vendor Account Manager.
- Other relevant project team members as needed for subject matter expertise.

### 6.3.2 CCB RESPONSIBILITIES

The CCB responsibilities include:

- Documenting the source of each change and associated requirement as well as the rationale for any change,
- Maintaining the change history with the rationale for the changes,
- Making the scope and change data available to the project,
- Assigning change requests for further analysis,
- Evaluating the impact of changes from the standpoint of relevant stakeholders,
- Reviewing change request outcomes and recommendations and providing final decisions on submitted change requests and
- Prioritizing submitted change requests.

### 6.4 CHANGE LOG

All formal change requests must be tracked (see Exhibit 9 below) using the Permit Lifecycle Unified Management System (PLUMS) Project Change Log. Once a change request is identified, it is entered into the Change Log in the project library. Change requests are reviewed as part of the weekly status report meeting. Minor changes (i.e., no negative impact on cost, critical path, or final quality of solution) can be approved by the Vendor PM and Contract Manager while major changes must be referred to the Executive Sponsor and/or the CCB.

Change LOG							Legend: New: <span style="color: blue;">■</span> Increasing: <span style="color: yellow;">■</span> Closed: <span style="color: green;">■</span>			
<small>Definition: A Change Item is a request to modify scope, or budget, in the form of an addition, modification, or deletion of an established or previously agreed upon requirement(s).</small>										
Item#	Change Description	Date Identified	Identified By	Priority	Status	Impacts	JIRA Reference #	Link to Other Project Logs		
								Issue Log #	Action Log #	Decision Log #
C001										
C002										
C003										
C004										
C005										
C006										
C007										

**Exhibit 9: Change Log**

Legend:

- **Item #** – a unique sequence number assigned to each Change Item.

- **Change Description** – a narrative of the nature of the request and intended results.
- **Date Identified** – date the change request was submitted to the PM team.
- **Identified by** – name of the team member that originated the request.
- **Priority** – an assessment of the importance or urgency of the change request.
- **Status** – an indicator of the stage at which the change request is being handled through the change management process.
- **Impacts** – a description of all potential and realized impacts of the requested change, including but not limited to schedule impact, cost, resources, contract terms and conditions, and so forth.
- **Link to Other Project Logs** – traceability references to related items in the Issue, Action, and Decision Logs.

## SECTION 7 SCHEDULE MANAGEMENT PLAN

### 7.1 SCHEDULE MANAGEMENT OVERVIEW

Schedule management encompasses the policies, procedures, and documentation for planning, developing, managing, executing and controlling the timely completion of the Project.

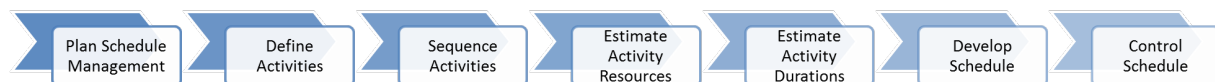
The Schedule Management Plan:

- Describes the Permit Lifecycle Unified Management System Project's process for preparation and maintenance of the comprehensive Master Project Schedule.
- Incorporates any subordinate or lower-level schedules as required.
- Includes activities performed by Permit Lifecycle Unified Management System (PLUMS) Project personnel team and Vendor.
- Identifies processes to monitor actual Project progress against the baseline Master Project Schedule.
- Tracks the schedule against any formal changes to the plan.

The Master Project Schedule (MPS) integrates all tasks and their required attributes from each Project team (DEP and Vendor).

The following section outlines the high-level critical tasks of the Project's schedule management approach and the key metrics that will be used to measure the Project's schedule performance.

The exhibit below lists the Schedule Management Processes as defined in PMBOK®.



**Exhibit 10: Schedule Management Processes**

### 7.2 WORK BREAKDOWN STRUCTURE

Project schedule development begins with the definition of the products and services, or “deliverables” that make up the Project. This is accomplished through a Work Breakdown Structure (WBS). The WBS is a hierarchical view of the products and services (including Project Management and oversight work) that are included in the Project.

The use of a WBS at the start of the project assisted with the following items:

- Support the creation of milestones,
- Develop initial resource schedules, and
- Allocate and set financial expectations.



The WBS will continue to be utilized in the Master Project Schedule to track the associated tasks required for each deliverable.

### 7.3 MASTER PROJECT SCHEDULE DEVELOPMENT

The Project schedule decomposes the Project's WBS into distinct activities. These activities are sequenced and assigned resources, durations, and dependencies to reflect known constraints as of the issue date of this document. The schedule will be progressively elaborated, refining, and expanding as appropriate as future priorities and dependencies become clear.

Schedule development for a longer term and multiphase efforts such as the Permit Lifecycle Unified Management System (PLUMS) Project can be complex as there are many unknowns when working within an extended time horizon. Therefore, the schedule will be iteratively developed leveraging rolling wave planning techniques in managing the schedule throughout the Project's life cycle. Specifically, we will progressively elaborate the schedule, refining and expanding as appropriate when future priorities and dependencies become clear. The schedule's progressive elaboration is dependent on the refinement and expansion of the WBS discussed above.

To manage both the initial and future schedule iterations, the Vendor Project Manager will continuously monitor and track any changes to the schedule. Should any variances be identified, a root cause analysis will be performed to determine the reason for the variance and corrective actions developed to increase the likelihood that the Project remains on track.

A detailed project schedule will be developed using Microsoft Project that defines all the major activities, milestones, resources and resulting work products associated with the Project. The initial schedule will take into consideration business drivers, priorities and dependencies that impact milestone dates. The master project schedule will be used to report on Project progress and prioritize efforts. Should there be any changes to scope, or significant changes to planned dates, the Vendor Project Manager will coordinate with the DEP Contract Manager to determine root cause and perform a schedule re-baseline as appropriate.

### 7.4 SCHEDULE MANAGEMENT

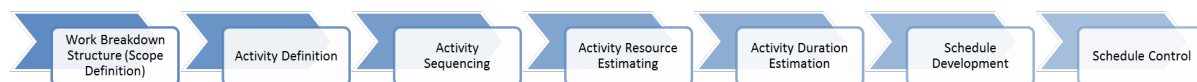
Project Schedule Management for the Permit Lifecycle Unified Management System (PLUMS) Project involves identifying the activities to be included in the Project. The products and services to be provided by the Vendor Project Manager are:

- Developing activity schedules,
- Assigning resources for these projects,
- Integrating the schedules into the MPS and
- Executing and managing the work per the Schedule Management Plan.

This plan identifies the approach and guidelines for defining work breakdown structures, activities, and resource requirements that are common among all Permit Lifecycle Unified Management System work. By sharing the same approach and, tools, the ability to coordinate and exchange information between work streams is greatly improved.

The sub-sections below review the key scheduling components and how they are being implemented on the Permit Lifecycle Unified Management System (PLUMS) Project.

The schedule management approach is based on the PMBOK® project planning framework. The following exhibit provides an overview of the Schedule Management Planning processes.



**Exhibit 11: Schedule Management Planning Framework**

## 7.5 KEY ACTIVITIES

The following table lists the activities required as part of Schedule Management Plan. To achieve the results expected from this plan, the project team must implement each of these activities into their regular (daily, weekly, monthly, etc.) processes. Each process will be evaluated at regular intervals for compliance.

RECURRING SCHEDULE ACTIVITIES	FREQUENCY	ROLE RESPONSIBLE
Schedule updates for Project status meetings	Weekly	Vendor Project Manager
Task status reporting	Weekly	Vendor Project Manager
Project Schedule updates	Weekly	Vendor Project Manager
Generate schedule related reports for input to project status report	Weekly	Vendor Project Manager
Rolling wave schedule planning	Quarterly	Vendor Project Manager
Evaluate the effectiveness of the Schedule Management Plan	Ongoing	Vendor Project Manager

**Table 10: Recurring Schedule Activities**

## 7.6 ROLES AND RESPONSIBILITIES

The Permit Lifecycle Unified Management System (PLUMS) Project uses Microsoft Project version 2013 or later to provide the integrated Master Project Schedule (MPS) as its primary schedule planning tool. The roles and responsibilities of the key players are addressed in the table below.

ROLE	RESPONSIBILITY
Vendor Project Manager	<ul style="list-style-type: none"> <li>• Manage and oversee resource assignments and allocations.</li> <li>• Escalate issues with incomplete schedule activities.</li> <li>• Manage the baseline schedule.</li> <li>• Monitor schedule against schedule evaluation metrics.</li> <li>• Review updates from work stream activities in the Master Project.</li> <li>• Schedule and update the Master Project Schedule weekly.</li> <li>• Coordinate resolution of problems and schedule conflicts across sections.</li> <li>• Generate status reports.</li> </ul>

**Table 11: Schedule Management Roles and Responsibilities**

## SECTION 8 DELIVERABLE MANAGEMENT PLAN

### 8.1 DELIVERABLE MANAGEMENT OVERVIEW

The Deliverables Management Plan outlines the procedures for managing the planning, development, submission, review, approval, and acceptance of Project deliverables, work products and artifacts, hereto referred to as deliverables. These procedures provide a comprehensive picture of the way in which deliverables will be planned for, developed, delivered, and tracked from inception through acceptance.

The Permit Lifecycle Unified Management System Project contract and statement of work identifies the deliverables to be completed. The way in which each deliverable is to be developed will vary depending on the type of deliverable to be completed. Deliverables will be developed using the tools and techniques appropriate to their form. This will include the use of Microsoft Office software (for written or other hardcopy deliverables) or other tools.

### 8.2 ROLES AND RESPONSIBILITIES

The table below describes the deliverable management plan roles and responsibilities.

Role	Responsibility	Team Member
Vendor Project Manager	<ul style="list-style-type: none"> <li>Submits deliverable for review and approval.</li> <li>Works to resolve issues between the DEP and the vendor.</li> <li>Coordinates vendor deliverable preparation and remediation.</li> </ul>	Vendor Project Manager
DEP Contract Manager	<ul style="list-style-type: none"> <li>Perform preliminary review of deliverables to ensure they meet contract requirements and basic quality standards.</li> <li>Provide written deliverable comments from reviewers to Vendor.</li> <li>Store final deliverable and comment review sheets and other related documentation in the Project document repository.</li> <li>Select Deliverable Review Team in consultation with other DEP personnel.</li> <li>Distribute deliverables and feedback forms to Deliverable Review Team.</li> <li>With the DEP Deliverable Lead as needed, synthesize deliverable review comments to ensure consistency, completeness, quality, and accuracy of comments.</li> <li>Escalate issues to the Project Sponsor when needed.</li> <li>Facilitates the payment and invoicing for approved deliverable within DEP.</li> </ul>	DEP Contract Manager
Deliverable Review Team	<ul style="list-style-type: none"> <li>Participate in deliverable development as a source of information for the Deliverable Developer. Review Team members do not perform any final development work.</li> <li>Review deliverable per assigned role.</li> <li>Identify and record revision comments in required format and within the established review period.</li> </ul>	TBD by DEP based on Deliverable

Role	Responsibility	Team Member
Deliverable Developer(s)	<ul style="list-style-type: none"> <li>Create and update the deliverable as needed.</li> </ul>	TBD

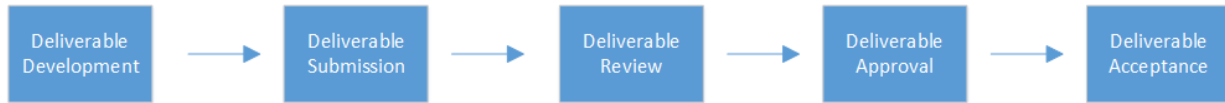
**Table 12: Deliverable Management Roles and Responsibilities**

### 8.3 DELIVERABLE DEVELOPMENT, SUBMISSION, REVIEW, APPROVAL, AND ACCEPTANCE PROCESSES

#### 8.3.1 REVIEW CYCLE OBJECTIVE

The Permit Lifecycle Unified Management System (PLUMS) Project Plan Deliverable Review and Acceptance Processes will utilize the shortest review cycle possible that ensures a quality deliverable outcome. This ensures deliverables are reviewed and accepted without unnecessary delay. This concept requires commitment from the Deliverable Review Team as well as a robust quality commitment from Vendor to conduct a thorough and informed review of the deliverable at the time of submission. Subsequent reviews will be focused on ensuring comments documented in the previous reviews were addressed to the team’s satisfaction. The success of this review concept also depends on deliverables being 100% complete prior to submission.

This section provides an overview of the deliverable development, submission, review, approval and acceptance processes. Each of the processes illustrated in the exhibit below is described in further detail below.



**Exhibit 12: Deliverable Development, Submission, Review, Approval, and Acceptance Processes**

### 8.4 DELIVERABLE DEVELOPMENT

The key to the Deliverable Review Process performing at a high level is the involvement of the Deliverable Review Team in the Deliverable Development process. One of the criteria for the selection of the Deliverable Review Team is the opportunity for the individuals to be involved in the development of the deliverable. A Reviewer will not perform actual development work but is expected to interact with the Deliverable Developer by providing input, expertise, decision making, and ongoing review of the deliverable. Following this involvement, the Review Team will be prepared with sufficient background on the deliverable to perform an educated, timely, and thorough review of the deliverable.

#### 8.4.1 DELIVERABLE FORMAT AND CONTENT

All deliverables, word processing documents, spreadsheets, presentations, charts, databases or other Project artifacts will be provided in a format approved by and currently supported by the DEP Project Team. These formats include:

- Microsoft Office 2013 or later (Word, Excel, PowerPoint, etc.),
- Microsoft Visio Professional 2013 or later and
- Microsoft Project 2013 or later.

Where appropriate, the content and format of the deliverables must follow the DEP Project Management Standard for Contractor Managed Projects templates and standards.

### 8.4.2 INITIAL QUALITY REVIEW

All deliverables, prior to submission to the DEP Contract Manager, will undergo an initial quality review for completeness and for compliance with the Project document management standards and the deliverable management processes. The Initial Quality Review will examine the following items.

- Compliance with the Scope of Work.
- Compliance with project DEP Document Management standards and use of approved project templates (where applicable).
- Deliverable review is in sync with review cycle (e.g., Submission, Draft, Final, etc.).
- All sections in the document appear to contain agreed upon content.
- Formatting complies with contract requirements and appears reasonable.
- Spelling and grammar quality assurance has been performed by the Vendor.

The DEP Contract Manager may reject a deliverable (draft or final) as materially deficient that is missing agreed upon content or has significant spelling, grammatical, punctuation, format and/or pagination errors. If the deliverable is rejected on this basis, all grammatical, spelling, punctuation, format, and/or pagination errors will be corrected and another quality control review will be conducted before the deliverable is resubmitted. The DEP Project review team deliverable review cycle will begin again based on the re-submission date and not on the original submission date.

### 8.5 DELIVERABLE SUBMISSION

Each deliverable will be submitted in accordance with the approved PMP and Master Project Schedule.

When submitting deliverables to DEP, the vendor will ensure submissions are communicated to the DEP Contract Manager. Deliverables will only be considered submitted and the review cycle started when all applicable components have been submitted.

Drafts of deliverables may be submitted for DEP's preliminary review. Depending upon the complexity of the deliverable and at DEPs discretion, the Vendor Project Manager submitting the deliverable may conduct a walk-through of the draft content upon submission to assist the review process.

### 8.6 DELIVERABLE REVIEW PROCESS

All Project deliverables must be reviewed to confirm the acceptance criteria has been met as outlined in the Statement of Work. The Deliverable Review process is initiated when the Vendor Project Manager submits a deliverable for approval. The deliverable must be 100% complete and in final format prior to submission. In the case of a phased deliverable, each of the sections will be reviewed as an individual deliverable. Once the review of each of the sections is complete, a final review will be conducted over the deliverable to ensure there are no gaps between the sections. Such final review is intended to be 1) a confirmation that any adjustments required because of preceding draft reviews have been made, and 2) a cursory review or "spot check" of the overall deliverable. As such, to manage expectations and expedite the final deliverable review and approval process, the final deliverable will not differ materially from the preceding draft deliverable submitted for DEP's review.

Once the deliverable has been submitted, the Deliverable Review Team, designated by DEP, will review the deliverable within the agreed upon number of business days (refer to the Deliverable Review Process diagram). Unless otherwise specified, if notification of deliverable acceptance or rejection has not been provided to the Vendor in the required review period, a project issue will be created, and the issue escalation process described in this document will be followed. If DEP requests changes, the suggested changes will be submitted in accordance with the Deliverable Review Process outlined in the Deliverable Review Process exhibit and based on the Deliverable Review Comments section of this document. The DEP Contract Manager or designee will coordinate all reviewer comments.

## Permit Lifecycle Unified Management System (PLUMS) Project Management Plan

Note: The turnaround time for deliverable review steps may be extended on an exception basis by agreement between the DEP Contract Manager and the Vendor Project Manager.

The Vendor Project Manager will update the deliverable with the agreed upon and accepted changes within the agreed upon number of business days for that deliverable, updating the deliverable’s revision history with a summary of the modifications made to the deliverable and incrementing the version number per the Project Document Management Process. Changes requested by the Deliverable Review Team that are not recommended by the vendor will be marked as “rejected” with a detailed explanation.

The Vendor Project Manager will resubmit the updated Deliverable for final review and approval of the deliverable with the updated modifications based on the comment review feedback. The Deliverable Review Team will review the deliverable to confirm the modifications within the contracted number of business days. If the Deliverable Review Team finds comments which were rejected by the vendor, and the Review Team does not agree with the vendor’s explanation for the rejection, this comment will enter the escalation process and will be decided by the appropriate governance body depending on the impact and nature of the disagreement. The table below provides a detailed description of the Deliverable Review Process shown in the previous exhibit.

TASK	DESCRIPTION	RESPONSIBLE ACTOR(S)
Vendor Submits Deliverable	<ul style="list-style-type: none"> <li>Vendor Project Manager submits the deliverable to the DEP Contract Manager for Initial Review.</li> </ul>	Vendor Project Manager
DEP Performs Review to Validate no Material Deficiencies	<ul style="list-style-type: none"> <li>The DEP Contract Manager or DEP designee(s) perform the initial review of the deliverable to determine whether there are material deficiencies present. If material deficiencies are found, the deliverable is returned to Vendor for remediation.</li> </ul>	DEP Contract Manager Deliverable Review Team
Team performs review and provides feedback	<ul style="list-style-type: none"> <li>Deliverable Review Team members review the deliverable in accordance with their assigned role.</li> <li>DEP Provides coordinated feedback to the Vendor via the DEP Contract Manager.</li> </ul>	Deliverable Review Team DEP Contract Manager
Vendor Conducts Remediation (if needed)	<ul style="list-style-type: none"> <li>Deliverable Review Team feedback is reviewed, and all comments given a disposition on DEP’s Deliverable Review Comment Form (DRCF).</li> <li>Questions/Issues/clarification regarding the comments are discussed and resolved.</li> <li>The deliverable is modified to reflect the review team’s consolidated comments. Deliverable revision history and version number are updated.</li> <li>Return updated deliverable and updated DRCF to DEP Contract Manager.</li> <li>Whenever possible, the deliverable will be returned with track changes turned on. This will help clarify what changes were made and speed up the final review process.</li> </ul>	Vendor Project Manager Vendor Project Team DEP Contract Manager

TASK	DESCRIPTION	RESPONSIBLE ACTOR(S)
DEP Reviews for Satisfactory Updates	<ul style="list-style-type: none"> <li>Commenting stakeholders will review the deliverable to determine if deliverable is satisfactory.</li> <li>If necessary, return to vendor for additional changes.</li> </ul>	DEP Contract Manager  Commenting Stakeholders
Move Deliverable to the Acceptance Process	<ul style="list-style-type: none"> <li>Once the Deliverable Review Process has been completed, the Deliverable will enter the Acceptance process.</li> </ul>	DEP Contract Manager

**Table 13: Deliverable Review Process Description**

### 8.6.1. DELIVERABLE REVIEW COMMENTS

Each Deliverable Review Team member will clearly understand the role they have been assigned in the deliverable review process prior to providing comments. Reviewers will be expected to apply their business, technical, or subject matter expertise to identify and suggest constructive solutions to any problems found with the deliverable’s content related to their role and within the specified timeframe. Reviewers will be expected to provide their comments using track changes in the draft deliverable where possible and to work collaboratively as needed to review or consolidate comments prior to resubmitting to the Vendor. Deliverable Comment Spreadsheets may be used if change tracking is not available.

**Comments must be actionable and not just statements or questions.** Comments must reference the appropriate sections of the Deliverable to the greatest extent possible. If there is a global comment that applies to different sections across the deliverable document, the appropriate references will be included across the document for all necessary changes to be made and tracked as opposed to documenting a single global comment.

When the Deliverable Review Team has completed their review, the DEP Contract Manager is responsible for clarifying discrepancies in comment feedback across the deliverable review team. If necessary, the DEP Contract Manager will conduct a comment review meeting during which the Team will discuss their findings. The Vendor may be asked to have resources available to answer questions in an informal venue to assist with expediting this process. Where inline comments and track changes are used to provide deliverable review feedback, the DEP Contract Manager is responsible to ensure that the updated deliverable is legible, content insertions are clear and organized and comments are actionable. The DEP Contract Manager will consolidate all comments into the DRCF, removing duplicates and clarifying vague language.

The DEP Contract Manager will also post the DRCF in a location where the Deliverable Review Team can view the contents prior to submission. For clarity’s sake, if additional comments are received after the initial submission to the Vendor, the DEP Contract Manager will submit a revised DRCF to the Vendor.

If at any time during the deliverable review process DEP requires clarification to provide a more actionable comment, a DEP Project Team Member will contact the Vendor Project Manager or Deliverable Developer for clarification. If the parties encounter a critical issue while reviewing a deliverable, that issue must be raised immediately to the Vendor Project Manager and the DEP Contract Manager and not held for a deliverable review comment.

When the deliverable review is complete, the deliverable will then enter the Deliverable Acceptance Process.

### 8.6.2. DELIVERABLE REVIEW ISSUE RESOLUTION

Throughout the Deliverable Review Process, the DEP Contract Manager and the Vendor Project Manager will work together to resolve issues as they arise. For example, after the material compliance review, if at any time during the deliverable review process, the Deliverable Review Team determines the deliverable does not meet minimum expectations to a level where the deliverable must be rejected, they will communicate their objections to the DEP

Contract Manager. If the DEP Contract Manager and Vendor Project Manager are unable to come to an agreement, a project issue will be created and enter the escalation process for resolution. The DEP Contract Manager is responsible to ensure that the resolution to an issue is communicated to all Deliverable Stakeholders.

If it is determined a deliverable is rejected after repeated remediation attempts, the review cycle will end immediately. The DEP Contract Manager will manage a high-level review of the deliverable to find any other fatal flaws then begin the issue process. Part of the issue resolution process will be to determine how to move forward with the deliverable and the effects on the project schedule.

### 8.6.3. DELIVERABLE ACCEPTANCE PROCESS

The Deliverable Acceptance Process outlines the steps taken to officially accept an approved deliverable for payment. The process begins after the deliverable has completed the Deliverable Review Process.

The DEP Contract Manager will confer within DEP as needed to determine whether DEP considers the deliverable ready for acceptance and payment (if applicable).

If DEP does not consider a deliverable sufficient for acceptance, the DEP Contract Manager, the Vendor Project Manager and any other necessary personnel will be consulted to develop a plan to achieve deliverable acceptance. If necessary, a project issue will be created and enter the escalation process, so the disagreement can be resolved by the appropriate governance body depending on the impact and nature of the disagreement. The DEP Contract Manager is responsible to ensure that the resolution to an issue is communicated to all Deliverable Stakeholders.

When DEP is satisfied the deliverable can be fully accepted, the DEP Contract Manager will indicate acceptance by signature and will file the final deliverable with an updated Deliverable Acceptance Form indicating department acceptance.

## SECTION 9 QUALITY ASSURANCE MANAGEMENT PLAN

The quality assurance and process performance objectives for this Project are to deliver value to the department and the State of Florida by completing the project on time, on budget, within scope and with a high-quality solution as follows.

Objective	Description
On Time	Project outcomes are delivered to DEP on the dates agreed in the schedule and contracts.
On Budget	Overall project costs will not exceed the agreed budget in the contracts.
Within Scope	Agreed requirements are delivered.
High Quality	Solutions delivered will meet the agreed upon requirements and will have the necessary quality to provide value to DEP.

**Table 14: Project Quality and Performance Objectives**

The Quality Management Plan identifies the processes, procedures, standards, and tools used to monitor the quality of work delivered and to communicate these concepts across the Project Team. It outlines quality activities promoting adherence to the standards and processes defined for the Project to meet its objectives and expectations throughout its



life cycle. This plan also describes the responsibilities and authority for accomplishing quality activities and identifies the required coordination of quality management with other areas of the Project.

### 9.1 QUALITY MANAGEMENT

This section identifies the performance metrics used to measure and manage the Project's performance and process improvement approach.

The Permit Lifecycle Unified Management System (PLUMS) Project uses performance measures to examine the progress team members are making toward the completion of Project work and to assess how efficiently and effectively the work effort meets the Project objectives. Project quality, risks and the overall status of the Project are continuously assessed. This section identifies the metrics used to measure and manage the Project's performance. It also details the process and tools to collect the necessary base measures, how to calculate the metrics, analyze the results (including quantitative analysis) and report performance results. Collection and analysis of performance measures is applied to individual project management maintenance processes including: Plan, Conduct Analysis, Define, Identify Solutions and Develop Business Case.

The Vendor Project Manager will capture and report performance metric information for management purposes. The selected performance data will be reported in the Key Metrics section of Status reports.

The Project Team will review the performance metrics reported and assess their usefulness for project management activities. Over time, DEP may determine to stop reporting certain metrics, refine others, and make requests for additional metrics. The Project Sponsor and the PM will review targets for the metrics reported and make recommendations on targets that have not yet been set within this document and/or adjustments to target values. The Project Manager(s) will work with DEP to determine if requested metrics can be reliably captured and reported before implementation.

All documentation provided will be 508-compliant and accessible via screen readers like JAWS; however embedded diagrams will not be as compliant within MS Word. Instead, we recommend that any diagrams be opened in MS Visio so that a screen reader may process them correctly.

### 9.2 PROJECT METRICS

The following table lists the "library" of measures collected, analyzed, and reported by the Vendor Project Manager. These metrics are used together with target and tolerance ranges as a management tool. Metrics will be reported as appropriate for the phase and type of work underway. Target and range values for the listed metrics are either based on industry data (e.g., defect containment model information) or the basic characteristic of the measurement (e.g., Schedule Performance Index being on schedule is a value 1 so a target near this value is set).

DEP Project Lifecycle Unified Management System (PLUMS) Project Management Plan

Metric / Model Name	Goal	Question	Description	Formula	Analysis Level, Frequency	Target Values	Analysis Reporting
Average Risk Exposure	All	Are risks and issues managed appropriately?	Risk Exposure is a relative weight of a risk, based on the probability the risk will be realized and the impact of the risk if it is realized. Average Risk Exposure measures the average level of Risk Exposure for all the Project's active risks. Determines the Project's effectiveness at mitigating risks.	Total Risk Exposure (summed products of probability and impact for all risks) / Number of Active Risks	Project Level; Weekly	< 3 (that is, average risk exposure is "Low," based on 3-point scales – High=3; Medium=2; and Low=1 – for both probability and impact.)	Project Status Report and/or Meeting
Contractual Deliverable Timeliness	On Time	Are deliverables completed on time?	The Contractual Deliverable Timeliness measure indicates whether the Project can complete and submit deliverables by the projected due date.	Number of Deliverables Submitted on Time / Total Number of Deliverables	Project Level; Monthly	.9 to 1, with 1 as target (all deliverables on time)	Project Status Report and/or Meeting
Contractual Deliverable Acceptance	High Quality	Are we meeting the department quality requirements?	Measures the percentage of submitted deliverables that the department has fully accepted.	Number of Deliverables (Fully Accepted, Conditionally Accepted, Rejected, Pending) by the Dept. / Number of Deliverables Submitted to the Dept.	Project Level Weekly; Program Level Weekly; Monthly	100% Accepted - Fully or Conditional	Project Status Report, Program Status Report, and/or Meeting

DEP Project Lifecycle Unified Management System (PLUMS) Project Management Plan

Metric / Model Name	Goal	Question	Description	Formula	Analysis Level, Frequency	Target Values	Analysis Reporting
				to date * 100%			
Contractual Deliverables Average Days Late	On Time	Are deliverables completed on time?	This metric is used to determine the timeliness of contractual deliverable submissions to the department. This metric also may indicate if the project is meeting its planned schedule.	Contractual Deliverable Timeliness: Average Days Late = Sum of number of days late for all contractual deliverables that were late or are outstanding / number of contractual deliverables late or outstanding	Project Level; Weekly	< 1	Project Status Report and/or Meeting
Schedule Variance	On Time	Are we meeting our schedule?	Schedule Variance (SV) determines whether the project team is on, ahead, or behind schedule.	Work Performed (WP) – Work Scheduled (WS)	Project Level; Weekly Monthly	Within 10% of schedule	Project Status Report and/or Meeting

Table 15: Project Metrics

### 9.3 ROLES AND RESPONSIBILITIES

The various roles involved in the performance management process for this Project are briefly described below. Further details on the responsibilities are elaborated in the subsequent sections.

Role	Responsibility
Vendor Project Manager	<ul style="list-style-type: none"> <li>• Identify, refer, and provide recommended information/data regarding performance metrics.</li> <li>• Establish and socialize schedule management standards and best practices.</li> <li>• Recommend exceptions to standards on a case-by-case basis.</li> <li>• Coordinate the continuous, recurring process that represents the appropriate rigor for schedule management based on the phase or stage of the Project.</li> <li>• Collect team schedules from Vendor team members to incorporate in the Master Project Schedule.</li> <li>• Collect progress updates from all the Project work.</li> <li>• Incorporate the updates and changes into the Master Project Schedule.</li> <li>• Facilitate analysis of progress updates and changes.</li> <li>• Provide the schedule and related analysis to the Project Team and identified Stakeholders.</li> <li>• Facilitate time management discussions to resolve any schedule conflicts and issues.</li> <li>• Maintain the schedule management process documentation in the Schedule Management Plan as needed.</li> <li>• Maintain the Project Work Breakdown Structure chart.</li> </ul>
Project Team Members	<ul style="list-style-type: none"> <li>• Responsible for the planning, analysis, development, implementation, execution and maintenance of process quality activities, as assigned.</li> </ul>

**Table 16: Project Roles and Responsibilities**

## 9.4 DATA INTEGRITY AND VALIDATION

The data submitted to support the Performance Measurement process must be of high integrity. The quality of the analysis and the ability for decision makers to trust the analysis is dependent on the quality of the data. It is important that the data collected, analyzed, reported, and submitted is accurate. The analysis of the data on the project level can only be beneficial if the data are “clean.”

The Project Team will review the information being submitted to verify there is no missing data. The PM will review data submitted per the following guidelines:

- No missing data,
- Accurate data,
- Use of correct units of measure,
- Includes correct categories and types of data and
- Consistently applies definitions of requested data.

## 9.5 ANALYSIS AND CORRECTIVE ACTION

Corrective actions are used to identify how the Project will remedy a problem in the performance of a project process. Corrective actions are required for key project processes associated to project metrics with organizational baseline limits. The following rules are used to determine if the process is not performing within acceptable tolerances and requires further analysis.

The first rule applies to all metrics.

- Beyond Limits – The current metric result is outside expected variance (from baselines, specifications, or thresholds), going by whichever set of limits is most strict.

The following rule applies only to time-based data (such as SPI), not to event-based data (such as peer reviews).

- Trending in One Direction – The metric result has been trending in one direction for at least five times in a row for weekly items (with lower tolerance employed for longer reporting periods).

If metric results break any of the applicable rules, the subject process(es) are analyzed to determine the root cause and, where appropriate, documented in the project’s Status Report.

The Vendor Project Manager will analyze and determine root causes for those metrics with results Beyond Limits or those with results trending in One Direction. The Vendor Project Manager will discuss and develop an action plan to address those root causes and report that plan to the DEP Contract Manager and during the status meeting. Any identified corrective actions will be logged and tracked to completion. Possible corrective actions include.

- Schedule, Budget, or Work Plan rework – Reassess estimates and approximations, prioritize, rework sequences, and add experienced personnel or additional resources.
- Process Change or Review – The creation or modification of the process, or retraining process users to address results.
- Renegotiate service delivery targets or service level agreements – Reassess service targets if they are not realistic given project budget, schedule, or other external constraints.

The Vendor Project Manager will complete a Change Request for those corrective actions that will affect Project scope, budget, or schedule.

## SECTION 10 DOCUMENT MANAGEMENT PLAN

### 10.1 OVERVIEW

This document describes the document management practices for this Project. Document management includes Document Creation, Document Revision, Delivery Approach, and Version Control. A standard process will be used for all project related documents and applies to the creation and management of documentation including minutes, notes, deliverables, and other outputs for this phase of the project.

### 10.2 DOCUMENT CREATION AND DELIVERY APPROACH OBJECTIVES

This approach is designed to ensure:

- Defined objectives are met,
- Expectations of the major stakeholders of the project are fulfilled,
- Approved principles, measures, standards, and methods are applied uniformly and
- Consistency and continuity are maintained for all project artifacts.

### 10.3 PURPOSE OF DOCUMENT MANAGEMENT PLAN

The purpose of the Document Management Plan is to define the process for how documents developed by the Vendor will be managed and submitted to the DEP Contract Manager for approval.

This document identifies the steps in the document creation and update processes, from the initial creation of a document through approval by the DEP Contract Manager (if applicable), including any revisions or updates necessary throughout the document's useful life.

### 10.4 SCOPE OF DOCUMENT CREATION AND DELIVERY APPROACH

This document covers project documentation related activities including:

- Document Management Process,
- Roles and Responsibilities and
- Version Control.

### 10.5 DOCUMENT MANAGEMENT STRATEGY

The Project team (DEP and Vendor) must work together to ensure quality in the documents submitted to the DEP for review and approval. To support this goal, several tactical actions are planned or have already been performed.

- The Project uses Microsoft SharePoint to organize large, complex information sources and manage documents with multiple authors and approvers. SharePoint provides for version tracking, check-in, and check-out to ensure that only one person works on a document at a time, controlled document access based on user roles and automated routing of documents to reviewers.
- DEP has created a Project SharePoint document repository to manage documents.
- The approach and the document naming standards defined in this plan will be adhered to for all documents submitted to the DEP.
- Backup and retention of documents will be managed by established SharePoint DEP procedures.

## DEP Project Lifecycle Unified Management System (PLUMS) Project Management Plan

- As relevant Project documentation, including hard copy documents (i.e., charts, graphs, and other supporting documents) are gathered, to the extent practicable and as determined appropriate, documents will be scanned and stored in SharePoint following standards and processes defined in this plan.
- Each Project document should have an owner who is responsible for the creation of and updates to the document throughout its useful life.

### 10.6 DELIVERY DOCUMENT LIFECYCLE MANAGEMENT

Management of deliverable documents is accomplished by a set of processes that apply to all stages in the lifecycle of a document. The document lifecycle includes steps of activity representing distinct stages of creation, review, and modification through which a document may pass during its lifecycle. The steps in the document lifecycle and review time standards are described in more detail in Section 8, Deliverable Management Plan.

### 10.7 DOCUMENT NAMING STANDARDS

All artifacts use a standard naming convention to provide consistency in the way all project related artifacts are named. The file naming conventions used on this project include:

- yyyyymmdd-DEFG-Artifact-Name-v#.## (Example: 20160721-FAH02-Deliverable1-DocumentManagement-Plan-v0.01) where:
  - yyyyymmdd – Replace this value with the 4-digit year, 2-digit month, 2-digit day.
  - DEFG – Replace with the Department name.
  - Artifact Name – Replace this value with the deliverable name and always use hyphens instead of spaces. Additional text or details to the name of the file (No initials, change details, etc.) will not be added. The Revision History table included in each document template will be used to include the details of what was changed in each version.
  - V#.## is the version tracking.

### 10.8 DOCUMENT REPOSITORY AND CONTROL

The Document Repository for the Project team is established in Microsoft SharePoint and contains all versions of deliverables and work product documents submitted to DEP. This tool provides version control and many additional features that may be implemented to maximize Project communications.

### 10.9 VERSION CONTROL

The Project will standardize version control for all Project artifacts. This will provide consistent document version control. The following steps will be followed for each project artifact:

- Each new document will start at version 0.01,
- Increment the version number by .01 until the DEP has approved the document,
- Use 1.00 for submission of an approved deliverable and
- If revisions are made, increment by .01 until another approval, which would be 2.00. Continue this pattern as necessary.

## SECTION 11 PROJECT COMMUNICATION PLAN

### 11.1 OVERVIEW

Communications management is a broad area comprised of the processes necessary to ensure effective communication among project team members and project stakeholders. It includes the generation, collection, storage, dissemination and disposition of project information.

### 11.2 PURPOSE

The purpose of this section is to document the formal communication process developed for the Project.

This plan defines:

- What should be communicated on the project,
- Who is responsible for communicating with what audience,
- When the communication should take place and
- How information will be communicated.

The communication process was developed to ensure project stakeholders and team members are always informed about the status of Project initiatives. However, the existence of a defined process does not confirm effective communications. The Project Team's execution of the communication processes is the driver for the successful communication.

This plan provides a framework for Project informational exchange within and outside the project. This plan focuses on formal communication elements, though other channels exist on informal levels and enhance those discussed within this plan. This plan does not limit, but rather enhances communication practices. Open, honest, ongoing communication between Stakeholders and team members is vital to the success of the Project.

This communication plan is a key tool for promoting and enhancing organizational transformations toward new business processes. The plan will be updated as necessary throughout the project to reflect new or evolving communication needs (e.g., changes to stakeholders, scheduled meetings, or communication tools). Changes to this plan will be coordinated by the DEP Contract Manager and approved by the Project Sponsor.

### 11.3 SCOPE

This Project communication plan is for internal stakeholders. The scope of this plan includes identifying the stakeholder requirements for each communication type, the frequency of communication, the medium of communication and the team member or members responsible for the communication.

The target audience for this plan includes:

- Project team members,
- All project participants and
- Project internal stakeholders.

All other contractors and departmental staff are excluded. The communications strategies and procedures for external stakeholder communications are outside of the scope of this document.



## 11.4 ROLES AND RESPONSIBILITIES

Communication is an ongoing function within the project and are directed toward internal DEP stakeholder groups and the project team. The Project team will work closely with Stakeholder groups to ensure communication needs are met and will adjust per feedback received. Roles and responsibilities for project communications are listed below.

Role	Communication Responsibilities
Executive Sponsor	<ul style="list-style-type: none"> <li>• Provide input and guidance about Stakeholder communications to the Deputy Secretary and above.</li> <li>• Champion Project within the Department.</li> </ul>
Project Sponsor	<ul style="list-style-type: none"> <li>• Provide issue resolution and communications input and guidance to the Vendor Project Manager.</li> </ul>
Vendor Project Manager	<ul style="list-style-type: none"> <li>• Member of the Project Team, providing input and guidance to the team about Project Stakeholder communication needs and strategies.</li> <li>• Provide official communication to Team Leads for dissemination to the Stakeholders.</li> </ul>
DEP Project Team	<ul style="list-style-type: none"> <li>• Provide input to the Vendor Project Manager about Project Stakeholder communication needs and strategies.</li> </ul>
Vendor Project Team	<ul style="list-style-type: none"> <li>• Members of the Project Team, providing input and guidance to the team about Stakeholder communications needs, strategies and events.</li> <li>• Coordinate the collection and dissemination of project information to Stakeholder audiences.</li> <li>• Create status report.</li> <li>• Provide written status report to status meeting attendees.</li> <li>• Deliver verbal report during status meetings.</li> </ul>

**Table 17: Project Communication Roles and Responsibilities**

## 11.5 STAKEHOLDER CONTEXT

The successful outcome of any Project relies on effective communications to the broad Stakeholder population. Elements of effective communication for the Project are Stakeholder-driven; therefore, the planning process must include identifying all Stakeholders. The Stakeholder identification and analysis determines the most effective types and frequency of information stakeholders require to perform their role and to meet their responsibilities within the Project.

### 11.5.1 STAKEHOLDER ANALYSIS

The Stakeholder analysis consists of a systematic assessment of each of the Stakeholder groups to determine:

- Entities and individual participants,
- Contact information,
- Role in the Project,
- Project communication needs,

## DEP Project Lifecycle Unified Management System (PLUMS) Project Management Plan

- Project impact assessment and
- Special considerations.

Stakeholder involvement throughout the Project will provide greater assurance of Project success. Effective and timely involvement enables people to understand and take part in change rather than feel it is being imposed on them. This increases speed to adoption of change.

Stakeholders of change, especially large-scale, systemic change, have a need for information about the change. They generally ask the following questions.

- Why is this change necessary?
- Why is this change happening now?
- What is wrong with what we are doing today?
- What will happen if we don't change?

DEP will identify Stakeholders and conduct a Stakeholder analysis to determine communications needs and preferences for each Stakeholder group. We will then engage Stakeholders in a variety of ways, providing opportunities for them to express their ideas, opinions, and concerns.

Stakeholder	Internal/ External	Stakeholder Description
Division of Water Resource Management DEP Regulatory District Offices	Internal	Employees or subcontractors within DWRM and the six Regulatory Districts located throughout the state
OTIS	Internal	DEP Information Technology personnel

**Table 18: Stakeholder Management Matrix**

## 11.6 REQUIRED COMMUNICATIONS

### 11.6.1 STATUS REPORTS

As part of the status meeting the Vendor will provide a published status report distributed to the project team members and stakeholders on a weekly basis. The Vendor Project Manager will create, review and distribute the Status Report.

### 11.6.2 STATUS MEETINGS

Status meetings will be held weekly between the DEP and the Vendor Project Manager. Items for review are CCB issues and decisions, risks raised by project team members for review and other topics which may occur during the project. The result of these meetings is a published Status Report distributed to the Project team members and Stakeholders. Meeting attendees will be notified of changes to the time or location of these meetings via email and/or phone as far in advance as possible.

### 11.6.3 MEETING AGENDAS

No less than 24-hours prior to a scheduled workshop or meeting, the facilitator of that meeting will provide the meeting agenda to the scheduled attendees. Circumstances will arise where a meeting is scheduled and held in less than 24-hours. In this case, the meeting facilitator is expected to distribute an agenda when practicably feasible. It is expected the attendees of the meeting will review the agenda and any other documentation distributed prior to the meeting. Each agenda will include an action item section that will be reviewed during the meeting. Action items assigned during the meeting will be documented and distributed to the team in the meeting minutes.

### 11.6.4 ADDITIONAL COMMUNICATION

In addition to the regularly scheduled meetings noted above, occasionally written communication will be sent out by the Project Management Team on an as-needed basis. This communication will be specific in nature and may be broadcast to the general Project population or to target audiences depending upon the circumstances involved.

### 11.7 COMMUNICATION DISTRIBUTION

The subject matter of this plan is primarily internal (DEP, the Vendor, and oversight entities) communication. The general flow of the documents will be out-going from the Project Management Team to the target audience.

Communication Type	Stakeholders	Medium	Frequency	Reporting Member
ESC Status Meeting & Report	Executive Steering Committee	In-Person	As Needed	Project Sponsor, Project Manager, Contract Manager
Project Status Report	Project Sponsor, DEP, Project Manager Project Team	Email	Weekly	Vendor Project Manager
Meeting Agendas & Minutes	As needed	Email	As needed	Project Team

**Table 19: Project Communication Roles and Responsibilities**

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2023-2024**  
**Budget Entity:** Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<b>SECTION I</b>	FY 2021 - 2022	FY 2022 - 2023	FY 2023 - 2024
Interest on Debt	(A) 22,290,642	18,215,600	14,009,850
Principal	(B) 90,630,000	84,115,000	68,140,000
Repayment of Loans	(C) 0	0	0
Fiscal Agent or Other Fees	(D) 45,197	37,009	28,598
Other Debt Service	(E) (144,311)	0	0
<b>Total Debt Service</b>	<b>(F) 112,821,528</b>	<b>102,367,609</b>	<b>82,178,448</b>

Explanation:  


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**SECTION II**

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2023	June 30, 2024
3.00% -5.00%	July 1, 2021	127,920,000	0	0
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2021 - 2022	FY 2022 - 2023	FY 2023 - 2024	
Interest on Debt	(G) 0	0	0	
Principal	(H) 0	0	0	
Fiscal Agent or Other Fees	(I) 0	0	0	
Other	(J) 0	0	0	
<b>Total Debt Service</b>	<b>(K) 0</b>	<b>0</b>	<b>0</b>	

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2023	June 30, 2024
4.00% -5.00%	July 1, 2022	164,010,000	0	0
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2021 - 2022	FY 2022 - 2023	FY 2023 - 2024	
Interest on Debt	(G) 68,542	0	0	
Principal	(H) 10,500,000	0	0	
Fiscal Agent or Other Fees	(I) 6,457	0	0	
Other	(J) (20,616)	0	0	
<b>Total Debt Service</b>	<b>(K) 10,554,383</b>	<b>0</b>	<b>0</b>	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2023 - 2024**  
**Budget Entity:** Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<b>SECTION I</b>	FY 2021 - 2022	FY 2022 - 2023	FY 2023 - 2024
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: \_\_\_\_\_  
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**SECTION II**

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2023	June 30, 2024
4.00%-5.00%	July 1, 2023	156,620,000	0	0
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2021- 2022	FY 2022 - 2023	FY 2023 - 2024	
Interest on Debt	(G) <input type="text" value="1,875,000"/>	<input type="text" value="960,250"/>	<input type="text" value="0"/>	
Principal	(H) <input type="text" value="18,295,000"/>	<input type="text" value="19,205,000"/>	<input type="text" value="0"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="6,457"/>	<input type="text" value="1,921"/>	<input type="text" value="0"/>	
Other	(J) <input type="text" value="(20,616)"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="20,155,841"/>	<input type="text" value="20,167,171"/>	<input type="text" value="0"/>	

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2023	June 30, 2024
5.00%	July 1, 2026	215,515,000	59,285,000	35,115,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2021 - 2022	FY 2022- 2023	FY 2023 - 2024	
Interest on Debt	(G) <input type="text" value="5,211,500"/>	<input type="text" value="4,115,250"/>	<input type="text" value="2,964,250"/>	
Principal	(H) <input type="text" value="21,925,000"/>	<input type="text" value="23,020,000"/>	<input type="text" value="24,170,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="6,457"/>	<input type="text" value="8,231"/>	<input type="text" value="5,929"/>	
Other	(J) <input type="text" value="(20,616)"/>	<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="27,143,481"/>	<input type="text" value="27,140,179"/>	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2023 - 2024**  
**Budget Entity:** Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<b>SECTION I</b>	FY 2021 - 2022	FY 2022 - 2023	FY 2023 - 2024
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: \_\_\_\_\_  
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**SECTION II**

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2023	June 30, 2024
5.0%	July 1, 2026	78,725,000	27,765,000	18,955,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2021 - 2022	FY 2022 - 2023	FY 2023 - 2024	
Interest on Debt	(G) <input type="text" value="2,206,750"/>	<input type="text" value="1,807,500"/>	<input type="text" value="1,388,250"/>	
Principal	(H) <input type="text" value="7,985,000"/>	<input type="text" value="8,385,000"/>	<input type="text" value="8,810,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="6,457"/>	<input type="text" value="3,615"/>	<input type="text" value="2,777"/>	
Other	(J) <input type="text" value="(20,616)"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="10,177,591"/>	<input type="text" value="10,196,115"/>	<input type="text" value="10,201,027"/>	

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2023	June 30, 2024
2.000-5.000%	July 1, 2028	159,765,000	78,570,000	62,575,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2021 - 2022	FY 2022 - 2023	FY 2023 - 2024	
Interest on Debt	(G) <input type="text" value="5,126,850"/>	<input type="text" value="4,401,350"/>	<input type="text" value="3,639,600"/>	
Principal	(H) <input type="text" value="14,510,000"/>	<input type="text" value="15,235,000"/>	<input type="text" value="15,995,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="6,457"/>	<input type="text" value="9,381"/>	<input type="text" value="7,857"/>	
Other	(J) <input type="text" value="(20,616)"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="19,622,691"/>	<input type="text" value="19,645,731"/>	<input type="text" value="19,642,457"/>	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2023 - 2024**  
**Budget Entity:** Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<b>SECTION I</b>	FY 2021 - 2022	FY 2022 - 2023	FY 2023 - 2024
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, 2023	June 30, 2024
5.000%	July 1, 2028	75,125,000	42,115,000	34,495,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2021 - 2022	FY 2022 - 2023	FY 2023 - 2024	
Interest on Debt	(G) <input type="text" value="2,814,500"/>	<input type="text" value="2,468,750"/>	<input type="text" value="2,105,750"/>	
Principal	(H) <input type="text" value="6,915,000"/>	<input type="text" value="7,260,000"/>	<input type="text" value="7,620,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="6,457"/>	<input type="text" value="4,938"/>	<input type="text" value="4,212"/>	
Other	(J) <input type="text" value="(20,616)"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="9,715,341"/>	<input type="text" value="9,733,688"/>	<input type="text" value="9,729,962"/>	

**ISSUE:** Florida Forever Revenue Bonds - Series 2018A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2023	June 30, 2024
5.000%	July 1, 2029	119,305,000	78,240,000	66,695,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2021 - 2022	FY 2022 - 2023	FY 2023 - 2024	
Interest on Debt	(G) <input type="text" value="4,987,500"/>	<input type="text" value="4,462,500"/>	<input type="text" value="3,912,000"/>	
Principal	(H) <input type="text" value="10,500,000"/>	<input type="text" value="11,010,000"/>	<input type="text" value="11,545,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="6,457"/>	<input type="text" value="8,925"/>	<input type="text" value="7,824"/>	
Other	(J) <input type="text" value="(20,616)"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="15,473,341"/>	<input type="text" value="15,481,425"/>	<input type="text" value="15,464,824"/>	

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2023- 2024**  
**Budget Entity:** Water Policy & Ecosystem Restoration - 37200100

(1)	(2)		(3)	(4)
	ACTUAL		ESTIMATED	REQUEST
<b>SECTION I</b>	FY 2021 - 2022		FY 2022 - 2023	FY 2023 - 2024
Interest on Debt	(A)	6,309,563	5,683,725	4,864,313
Principal	(B)	16,385,000	16,815,000	17,635,000
Repayment of Loans	(C)	0	0	0
Fiscal Agent or Other Fees	(D)	14,182	12,212	10,530
Other Debt Service	(E)	(8,021)	190,119	0
<b>Total Debt Service</b>	<b>(F)</b>	<b>22,700,724</b>	<b>22,701,056</b>	<b>22,509,843</b>

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

**SECTION II**

Save Our Everglades Restoration Bonds 2013A (Issue Refunded Series 2022A)

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2023	June 30, 2024
3.00%-5.00%	July 1, 2032	46,445,000	190,119	0
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2021 - 2022	FY 2022 - 2023	FY 2023 - 2024	
Interest on Debt	(G)	1,181,500	0	0
Principal	(H)	2,320,000	0	0
Fiscal Agent or Other Fees	(I)	3,124	0	0
Other	(J)	(1,604)	190,119	0
<b>Total Debt Service</b>	<b>(K)</b>	<b>3,503,020</b>	<b>190,119</b>	<b>0</b>

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

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2023	June 30, 2024
3.00% - 5.00%	July 1, 2035	46,740,000	33,075,000	30,895,000
	ACTUAL	ESTIMATED	REQUEST	
	FY 2021 - 2022	FY 2022 - 2023	FY 2023 - 2024	
Interest on Debt	(G)	1,455,563	1,356,813	1,253,063
Principal	(H)	1,975,000	2,075,000	2,180,000
Fiscal Agent or Other Fees	(I)	3,713	3,515	3,308
Other	(J)	(1,604)	0	0
<b>Total Debt Service</b>	<b>(K)</b>	<b>3,432,671</b>	<b>3,435,328</b>	<b>3,436,370</b>



**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2023- 2024**  
**Budget Entity:** Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<b>SECTION I</b>	FY 2021 - 2022	FY 2022 - 2023	FY 2023 - 2024
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation:  
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**SECTION II**

**ISSUE:** Save Our Everglades Restoration Bonds 2017A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2023	June 30, 2024
5.00%	July 1, 2025	42,465,000	12,215,000	6,255,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2021 - 2022	FY 2022 - 2023	FY 2023 - 2024
Interest on Debt	(G)	1,165,000	894,750	610,750
Principal	(H)	5,405,000	5,680,000	5,960,000
Fiscal Agent or Other Fees	(I)	2,330	1,790	1,222
Other	(J)	(1,604)	0	0
Total Debt Service	(K)	6,570,726	6,576,540	6,571,972

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

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2023	June 30, 2024
5.00%	July 1, 2029	19,570,000	12,865,000	10,975,000
		ACTUAL	ESTIMATED	REQUEST
		FY 2021 - 2022	FY 2022 - 2023	FY 2023 - 2024
Interest on Debt	(G)	819,000	733,250	643,250
Principal	(H)	1,715,000	1,800,000	1,890,000
Fiscal Agent or Other Fees	(I)	1,638	1,467	1,287
Other	(J)	(1,604)	0	0
Total Debt Service	(K)	2,534,034	2,534,717	2,534,537

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2023- 2024**  
**Budget Entity:** Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
<b>SECTION I</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2021 - 2022</b>	<b>FY 2022 - 2023</b>	<b>FY 2023 - 2024</b>
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	<b>(F) <input type="text"/></b>	<b><input type="text"/></b>	<b><input type="text"/></b>

Explanation: \_\_\_\_\_  
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 \_\_\_\_\_  
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**SECTION II** Save Our Everglades Restoration Bonds 2019B (Series 2007A- 2007B Refund

**ISSUE:** \_\_\_\_\_

(1)	(2)	(3)	(4)	(5)
<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2023</b>	<b>June 30, 2024</b>
5.00%	July 1, 2027	42,220,000	<input type="text"/>	<input type="text"/>
(6)		(7)	(8)	(9)
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2021 - 2022</b>	<b>FY 2022 - 2023</b>	<b>FY 2023 - 2024</b>
Interest on Debt	(G)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(H)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(I)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other	(J)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	<b>(K)</b>	<b><input type="text"/></b>	<b><input type="text"/></b>	<b><input type="text"/></b>

**ISSUE:** Save Our Everglades Restoration Bonds 2022A (Series 2013A Refunded)

<b>INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>ISSUE AMOUNT</b>	<b>June 30, 2023</b>	<b>June 30, 2024</b>
5.00%	July 1, 2032	25,605,000	<input type="text"/>	<input type="text"/>
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
		<b>FY 2021 - 2022</b>	<b>FY 2022 - 2023</b>	<b>FY 2023 - 2024</b>
Interest on Debt	(G)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(H)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(I)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other	(J)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	<b>(K)</b>	<b><input type="text"/></b>	<b><input type="text"/></b>	<b><input type="text"/></b>

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 37 Environmental Protection **Budget Period 2023 - 2024**  
**Budget Entity:** Waste Management - 37450300

(1)	(2)	(3)	(4)
<b>SECTION I</b>	ACTUAL FY 2021 - 2022	ESTIMATED FY 2022 - 2023	REQUEST FY 2023 - 2024
Interest on Debt	(A) 828,500	565,750	289,750
Principal	(B) 5,255,000	5,520,000	5,795,000
Repayment of Loans	(C) 0	0	0
Fiscal Agent or Other Fees	(D) 1,657	1,132	580
Other Debt Service	(E) -7,192	0	0
<b>Total Debt Service</b>	<b>(F) 6,077,965</b>	<b>6,086,882</b>	<b>6,085,330</b>

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

**SECTION II**

**ISSUE:** Inland Protection Financing Corporation Revenue Refunding Bonds, Series

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2023	June 30, 2024
5.00%	July 1, 2024	24,820,000	5,795,000	0
(6)	(7)	(8)	(9)	
	ACTUAL FY 2021 - 2022	ESTIMATED FY 2022 - 2023	REQUEST FY 2023 - 2024	
Interest on Debt	(G) 828,500	565,750	289,750	
Principal	(H) 5,255,000	5,520,000	5,795,000	
Fiscal Agent or Other Fees	(I) 1,657	1,132	580	
Other	(J) -7,192	0	0	
<b>Total Debt Service</b>	<b>(K) 6,077,965</b>	<b>6,086,882</b>	<b>6,085,330</b>	

**ISSUE:**

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2023	June 30, 2024
	ACTUAL FY 2021 - 2022	ESTIMATED FY 2022 - 2023	REQUEST FY 2023 - 2024	
Interest on Debt	(G) 0	0	0	
Principal	(H) 0	0	0	
Fiscal Agent or Other Fees	(I) 0	0	0	
Other	(J) 0	0	0	
<b>Total Debt Service</b>	<b>(K) 0</b>	<b>0</b>	<b>0</b>	

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

**Budget Period: 2023- 2024**

**Department:** Environmental Protection

**Chief Internal Auditor:** Candie Fuller

**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><b>FINDING #1</b></p> <p>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 (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><b>RECOMMENDATION</b></p> <p>We recommended the Division of Recreation and Parks (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>	<p>(1) The Division agreed with the recommendation. The Division terminated Agreement No. MY-0813 with Captiva Cruises effective May 18, 2021 and it was replaced with Agreement No. CA-0321, which was executed on the same date. Agreement No. CA-0321 only authorizes the Concessionaire to provide ferry services to Cayo Costa State Park and fee collection requirements are defined within the Agreement. The Department currently does not have ferry services to Jug Creek Cottages, Gasparilla Island State Park, Stump Pass Beach State Park or Don Pedro Island State Park.</p>	
A-1920DEP-001	3/9/2021	Division of Recreation and Parks	<p><b>FINDING #2</b></p> <p>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><b>RECOMMENDATION</b></p> <p>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>	<p>(2) The Division agreed with the recommendation. The Park received the 2020 Annual Profit and Loss Statement on April 2, 2021, which was before the deadline of April 30th established in the Agreement. The Annual Profit and Loss Statement recorded the annual gross sales of \$764,604. A Limited Engagement Document was submitted to the Park on June 30, 2021, which was on the deadline of June 30th specified in the Agreement.</p>	
A-1920DEP-001	3/9/2021	Division of Recreation and Parks	<p><b>FINDING #3</b></p> <p>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><b>RECOMMENDATION</b></p> <p>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 the Bureau of Operational Services, District, and Park management to amend the Agreement to clarify and provide consistent direction regarding requirements for written subcontracts.</p>	<p>(3) The Division agreed with the recommendation. The Division terminated Agreement No. MY-0813 with Captiva Cruises effective May 18, 2021 and it was replaced with Agreement No. CA-0321, which was executed on the same date. Agreement No. CA-0321 only authorizes the Concessionaire to provide ferry services to Cayo Costa State Park. As specified in Agreement No. CA-0321, any subcontracting of Services requires written approval by the District Bureau Chief. Currently, no subcontractors are operating in the Park.</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-001	3/9/2021	Division of Recreation and Parks	<p><b>FINDING #4</b> 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 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><b>RECOMMENDATION</b> 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. A review of the December 2021 Monthly Report, bank statement and the Concessionaire's Monthly Report versus the bank statement document was conducted. The bank statement matched the corresponding Monthly Report, indicating that the bank account is being used solely for business conducted under the Agreement.	
A-1920DEP-001	3/9/2021	Division of Recreation and Parks	<p><b>FINDING #5</b> 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><b>RECOMMENDATION</b> 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 Division terminated Agreement No. MY-0813 with Captiva Cruises effective May 18, 2021 and it was replaced with Agreement CA-0321, which was executed on the same date. The only approved service in Agreement CA-0321 is ferry services to Cayo Costa State Park.	
A-1920DEP-001	3/9/2021	Division of Recreation and Parks	<p><b>FINDING #6</b> 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><b>RECOMMENDATION</b> We recommended the Division work with Park management to address the Concessionaire's continued non-compliance regarding the 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 Division terminated Agreement No. MY-0813 with Captiva Cruises effective May 18, 2021 and it was replaced with Agreement CA-0321, which was executed on the same date. Before Agreement MY-0813 was terminated, the Concessionaire submitted a check for \$45,950, which was the remaining capital improvement balance. The check was deposited on March 19, 2021.	
A-1920DEP-003	11/17/2020	Division of Environmental Assessment and Restoration	<p><b>FINDING #1</b> According to required Task Assignment 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 Task Assignment 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 Task Assignment 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 Task Assignment 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><b>RECOMMENDATION</b> We recommended the Division of Environmental Assessment and Restoration (Division) ensure documentation of staff meetings and teleconferences are received from the Contractor consistent with Task Assignment 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.	

(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-003	11/17/2020	Division of Environmental Assessment and Restoration	<p><b>FINDING #2</b> 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), Florida Statutes (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><b>RECOMMENDATION</b> 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. The Division has updated the process by which invoices are reviewed and approved. The change allows for a draft invoice packet to be submitted and reviewed prior to receipt of a final invoice packet. This has improved the timeliness of invoice review.	
A-1920DEP-015	8/20/2020	Division of Recreation and Parks	<p><b>FINDING #1</b> According to Paragraph 5.b. of the Agreement CA-0518 with the Friends of Fakahatchee, Inc. (Agreement), the 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><b>RECOMMENDATION:</b> We recommended the Division of Recreation and Parks (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><b>FINDING #2</b> According to Chapter 1.4(g)(1) of the Division's 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><b>RECOMMENDATION:</b> 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.	
A-1920DEP-015	8/20/2020	Division of Recreation and Parks	<p><b>FINDING #3</b> 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><b>RECOMMENDATION</b> 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 the Bureau of Operational Services and Park management to amend the Concession Agreement to clarify the 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.	

(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-015	8/20/2020	Division of Recreation and Parks	<p><b>FINDING #4</b></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's 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's 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><b>RECOMMENDATION</b></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's 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.	
			<p><b>FINDING #5</b></p> <p>During the course of the audit, we noted circumstances which indicate a lack of clear direction, reasonable expectations, and limited benefits regarding the CSO's activities under the Concession Agreement. 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. However, services authorized under Special Conditions Paragraph C of the Concession Agreement are listed as follows: <i>1) Management or Visitor Service Operations (Sub-Contractor Management) including the following: a) Guided Eco-tours b) Food and Beverage Service, including mobile food carts; c) Special Event Management Services; d) Vending; and 2) Interpretive Tours and Programming. The Concessionaire may provide the following additional services if the Concessionaire obtains written pre-approval from the Department. 1) Tram Shuttle Services; 2) Recreational Equipment Rentals; and 3) Merchandise Resale.</i> 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 a 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. Upon inquiry, the CSO Executive Director indicated that the Concession Agreement was beneficial. Through the management of subcontracts, the CSO has been able to reduce the number of businesses providing tours in the Park. 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 the Concession Agreement shall operate parallel to and independently of the Citizen Support Organization Agreement. However, on January 30, 2020, the CSO Executive Director provided the Park Manager correspondence with a list of projects that had been 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. The Division's Delegation of Authority, 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, non-exclusive special use permits, and special use permits (revenue contracts except vending machines) is delegated to the Assistant Director. The Concession Agreement was developed by Bureau of Operational Services and was routed to the District Director, rather than the Division Assistant Director, for approval and signature. According to Bureau of Operational Services management, there had been a different understanding regarding agreement approval authority based on correspondence with prior leadership.</p>		

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A-1920DEP-015	8/20/2020	Division of Recreation and Parks	<p><b>RECOMMENDATION</b></p> <p>We recommended the Division establish controls to prevent the 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 the Bureau of Operational Services 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>	(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.	
A-1920DEP-015	8/20/2020	Division of Recreation and Parks	<p><b>FINDING #6</b></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: a. pay a commission fee (which may include a minimum guarantee), pass-through Park fees, or a combination of commissions and Park fees; b. be responsible to carry general or commercial liability insurance; and c. pay a percentage or a flat fee for utilities supplied by Park facilities.</i> 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><b>RECOMMENDATION</b></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 Bureau of Operational Services, 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><b>FINDING #1</b></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><b>RECOMMENDATION</b></p> <p>We recommended the Division work with the Lake Louisa State Park (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><b>FINDING #1</b> 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 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 Bureau of Operational Services 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><b>RECOMMENDATION</b> We recommended the 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 Bureau of Operational Services 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. 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><b>FINDING #2</b> 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 available 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 Bureau of Operational Services 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, Bureau of Operational Services 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, Bureau of Operational Services 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><b>RECOMMENDATION</b> We recommended the Division work with Bureau of Operational Services 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 Bureau of Operational Services 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 has amended the Agreement to remove Wi-Fi services 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's response.	

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A-1920DEP-020	7/31/2020	Division of Recreation and Parks	<p><b>FINDING #3</b></p> <p>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 website. 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><b>RECOMMENDATION</b></p> <p>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>	<p>(3) The Division agreed with the recommendation. The Division has amended the Agreement to authorize vending services. The Concessionaire has modified the Contract with the third-party laundry service provider to remove lease language. The Division provided support documentation, which included Amendment 2 and the Contract Addendum removing lease language from the laundry service agreement.</p>	
A-1920DEP-020	7/31/2020	Division of Recreation and Parks	<p><b>FINDING #4</b></p> <p>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><b>RECOMMENDATION</b></p> <p>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>	<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 conducted 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.</p>	
A-1920DEP-020	7/31/2020	Division of Recreation and Parks	<p><b>FINDING #5</b></p> <p>In accordance with Section 215.985, F.S., the Florida Department of Financial Services (DFS) maintains the Florida Accountability Tracking System (FACTS) which the Department is required to use for tracking Agreement activity. According to Section 215.985(14)(b), F.S., <i>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.</i> The Division has not added the Agreement amendment executed in October 2019 in FACTS as required.</p> <p><b>RECOMMENDATION</b></p> <p>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>	<p>(5) The Division agreed with the recommendation. The Division worked with the Division of Administrative Services to update FACTS and confirmed that Amendment #1 is posted as required.</p>	

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A-1920DEP-024	12/28/2020	Division of Recreation and Parks	<p><b>FINDING #1</b></p> <p>Under Request for Proposals (RFP) Solicitation No. 2016023C, issued on October 23, 2015, the Department sought 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. 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. These included: Timber Sale Preparation; Timber Sale Administration; Site Preparation; Reforestation/Restoration; Forest Inventory and Analysis; Prescribed Burning; Timber Stand Improvement Thinning; Timber Stand Release Treatments; Forest Road/Fire Line Maintenance; Invasive and Exotic Species Control; Forest Inset and Disease Control; Boundary Marking and GPS Mapping; Geographic Information System (GIS) Data Creation and Maintenance; and Monitoring and Evaluation. Section 1.06.B. Technical Response, Paragraph 3 Qualification and Experience, of the RFP requested the 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). Based on the ForesTech Consulting, Inc.'s (Contractor) response, the Contractor holds 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, 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. Many of the resource management activities listed in the RFP as well as hurricane response activities have been performed by 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 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. 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><b>RECOMMENDATION</b></p> <p>Going forward, we recommend 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>	<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 conducted a solicitation for a new contractor to perform similar resource management services as PL352. RP897 was not evaluated based on proprietary software. F4 Tech won the bid and was contracted. We obtained documentation regarding procurement and execution procedures for Contract RP897. The Division and Department met the statutory objective for fair and open competition.</p>	

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A-1920DEP-024	12/28/2020	Division of Recreation and Parks	<p><b>FINDING #2</b></p> <p>As part of our audit, we reviewed a sample of four approved payments associated with three subcontracted Projects under Task Assignment 23. 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 the Department has approved such subcontract or subcontractor. The 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>The 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><b>RECOMMENDATION</b></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. Contract PL352 is now terminated and in the new contract, RP897, the Division is following the revised procedures. No subcontracting is taking place, all work is being completed by Direct Contracts between the Department and the Vendor. Park staff verify units treated by the Direct Contractor and notify Bureau of Natural and Cultural Resource staff via project approval forms. Bureau of Natural and Cultural Resources utilized F4 Tech to measure the area via GPS for a final check of the units treated, prior to invoicing.	

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A-1920DEP-024	12/28/2020	Division of Recreation and Parks	<p><b>FINDING #3</b> 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><b>RECOMMENDATION</b> 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. Prior to drafting a Task Assignment, the Division requires F4 Tech to provide a detailed budget on a per project basis. This proposed budget is then reviewed and negotiated until acceptable to the Division. The budget accounts for all F4 Tech staff time and reimbursable costs. The Division requires F4 Tech to provide monthly invoices which detail specific hours per staff person, per task, and per project. Division staff monitor Task Assignment funding and payments to ensure project costs are consistent with budgeted amounts. All invoicing is itemized and based on specific work performed within the budget of each project. Each month's work is summarized, and costs are accounted for in the Performance and Cost Report. Costs are monitored by Division staff and based on specific work performed within the budget of each type of work activity summarized in the Performance and Cost Report and Task Invoicing.</p>	
A-1920DEP-024	12/28/2020	Division of Recreation and Parks	<p><b>FINDING #4</b> 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, <i>for 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, 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, <i>for 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><b>RECOMMENDATION</b> Going forward, we recommended the Division work with the Division of Administrative Services as well as Office of General Counsel to ensure that any executed contract or Task Assignment for hurricane response activities contains 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. Contract PL352 is now terminated and the new contract, RP897, will not be utilized for debris removal or emergency response. The Division has procured separate contracts for Upland Debris Removal/Emergency Response. Additionally, the Division plans to utilize Monitoring Contracts procured by the Division of State Lands. Both sets of Contracts contain language containing the requirements for reporting and documentation necessary for submission to FEMA for reimbursement of eligible costs.</p>	

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A-1920DEP-024	12/28/2020	Division of Recreation and Parks	<p><b>FINDING #5</b> 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 Florida Forest Service with private timber companies. Under these prior Agreements, Florida Forest Service 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 <i>Deliverable</i>, Paragraph 2.G., the Contractor is required to prepare and submit <i>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</i>. 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 Office of General Counsel is responsible for creation and dissemination of contract and grant agreement templates used by the Department. The Directive states that Office of General Counsel will <i>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</i>. Both Agreements included in our review were signed by the Division Assistant Director. However, the Agreements were not reviewed by Office of General Counsel prior to execution. Neither Agreement contained an Agreement number nor were established in FACTS as required under Section 215.985, F.S. During our audit, the Division added the Agreements in FACTS.</p> <p><b>RECOMMENDATION</b> Going forward, for any Timber Sale Agreements executed by the Department, we recommended the Division work with Office of General Counsel to ensure agreements contain requirements consistent with Office of General Counsel 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. In the future, all Timber Sale Task Assignments will contain a park-specific work list and budget per timber sale, itemizing hours and costs to complete the deliverables per each timber sale's Scope of Services. Costs will be monitored by Contract Management and Budget staff. All invoicing is itemized and based on specific work performed within the budget of each timber sale. Each month's work is summarized, and costs are accounted for in the Performance and Cost Report.	
A-2021DEP-001	5/19/2021	Division of Recreation and Parks	<p><b>FINDING #1</b> 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><b>RECOMMENDATION</b> 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. Park management has implemented procedures to ensure any deposits received by the Park comply with Revenue Collection Procedures.	
A-2021DEP-001	5/19/2021	Division of Recreation and Parks	<p><b>FINDING #2</b> Division requirements for permits and events are addressed in Chapters 1.2, 5.2, and 5.4 of the Division's Operations Manual. Based on the review of eight Short Term Special Event Permits, we noted the following: • 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> <p><b>RECOMMENDATION</b> 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. Park management has implemented procedures to ensure that Permit Agreements are approved prior to the event and applicable fees are being collected as required in the Operations Manual. In addition, required insurance documents are being obtained and sexual predator and sexual offender searches are being conducted as outlined in the Permit Agreement. There has been no instance of a Permit being signed after an event has taken place since the initial audit finding.	

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A-2021DEP-002	4/28/2021	Office of Technology and Information Services	<p><b>FINDING #1</b> Section 1.3 of DEP Directive 390 states that <i>Contracts and agreements involving the use of the agency's [Information Technology] 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> According to the Task Order Scope of Work, the Contractor was to set up, configure, and test the Water Quality system in accordance with the Department's functional and technical requirements. The Contractor was also to migrate, duplicate, or retrieve all necessary data from legacy sources into the new or augmented infrastructure that can be passed to or processed by the analytics platform. As such, Contract staff had access to Department IT resources. At the beginning of the Project, the Office of Technology and Information Resources (OTIS) Contract Manager identified three Contract staff that required background checks. However, based on a list of staff with access to the Department's Water Quality platform obtained from the Contractor, 31 external contracted staff had active access. Division of Administrative Services Bureau of Human Resource Management staff verified that background checks had been conducted for six of these contracted staff.</p> <p><b>RECOMMENDATION</b> We recommended the OTIS 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 OTIS agreed with the recommendation. All consultants identified on contracted IT projects are required to complete background checks. At the time of response, this task has been completed for all active consultants.	
A-2021DEP-006	10/6/2021	Office of Resilience and Coastal Protection	<p><b>FINDING #1</b> According to Section 215.971, F.S., <i>Department Agreements that provide state financial assistance must include: a) a provision specifying a scope of work that clearly establishes the tasks that the recipient or subrecipient is required to perform. b) A provision dividing the Agreement in quantifiable units of deliverables that must be received and accepted in writing by the agency before payment. Each deliverable must be directly related to the scope of work and specify the required minimum level of service to be performed and the criteria for evaluating the successful completion of each deliverable.</i> All of the Agreements used for Project funding contained provisions specifying the scope of work. Grant Work Plans in each Agreement divided funding in quantifiable units of deliverables related to the scope of work. However, both Agreements 16PB2 and 18PB7 included Tasks for design and permitting as well as construction for the same Project with the same general deliverables and performance criteria. Agreement 16PB2 provided funding towards work that was split funded under Agreement 14PB3 for the North Boca Raton Project. In addition, Agreements 18PB7, 19PB9, and 20PB4 included Tasks for Project monitoring with the same general deliverables and performance criteria. The scopes of work that clearly established the Project tasks that the City of Boca Raton (City) performed were outlined in the City consultant's Work Orders and the City's construction contract. We noted the following concerns with the activities and funding for design and permitting tasks. • Although design and permitting costs associated with Work Order 25 were paid in 2013, these costs were not submitted by the City for reimbursement under prior Agreement 16PB2, which was executed October 19, 2016. These costs were part of reimbursement requests under Agreement 18PB7 executed June 15, 2018. Costs associated with the subsequent Work Order 36 were paid under prior Agreement 16PB2. • The City's Joint Coastal Permit (JCP) Application and Notice to Proceed was a deliverable under Agreement 16PB2, but not 18PB7. However, the City submitted the JCP Application and Notice to Proceed documentation as a deliverable under both Agreements. Costs associated with the JCP Application submittal was part of Work Order 25, which was billed to Agreement 18PB7. • Activities under Work Order 31 included design and permitting for two different beach nourishment projects (North and Central Boca Raton Beach Nourishment). As such, costs were split evenly between Agreement 14PB3 and 16PB2. This resulted in approved payments under Agreement 16PB2 being used in support of federal activities unrelated to the Project. • While the cumulative total of all design and permitting related Work Orders was generally consistent with the cumulative total of design and permitting Tasks between both Agreements, the overall Project budget for design and permitting activities was misrepresented in both Agreements. We noted the following concerns with activities and funding for construction tasks. • The City consultant's costs under Work Order 54 for monitoring, survey, permit required submittals, and regulatory coordination during construction was not outlined as construction related activities in either Agreement 16PB2 or 18PB7. • The required deliverables for construction tasks were generally the same for Agreements 16PB2 and 18PB7. While the cumulative total budget of the construction related Work Order and construction contract was consistent with the cumulative total of budgeted construction tasks between both Agreements, the overall Project budget for construction activities was misrepresented in both Agreements. We noted the following concerns with the activities and funding for monitoring tasks. • The City's three Work Orders for monitoring specified different monitoring activities associated with the 7th year post construction physical monitoring from a 2004-2006 event, and the 1st and 2nd year post construction from the Project's 2017 event.</p>	The ORCP agreed with the recommendation and has implemented the corrective actions with the fiscal year 2021/2022 appropriation for three inlet management projects: St. Lucie Inlet Management Plan Implementation, Fort Pierce Inlet Management Plan Implementation, and Estero Barriers Regional Inlet Management Study. For these projects, the funding request was for additional funds for a project phase/grant task that was previously requested and appropriated into a Grant Agreement from a previous fiscal year. In these cases, the additional funds were amended into the original Grant Agreement that included the same task and deliverable. Moving forward, projects with executed Agreements will be amended to include all funding provided to the project in future fiscal years. This will reduce exposure to duplicative payments as all funding for a project will be contained in one Agreement amended over time.	

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			<p>However, the monitoring tasks under all three Agreements included the same general task description and deliverable requirement. • Costs associated with monitoring activities under Work Order 33 had been paid by the City in 2014. These costs included with the monitoring task under 18PB7 rather than being included in prior Agreement 16PB2. • While the cumulative total of all design and permitting related Work Orders was generally consistent with the cumulative total of design and permitting tasks between both Agreements, the overall Project budget for design and permitting activities was misrepresented in both Agreements. Based on discussions with Office of Resilience and Coastal Protection (ORCP) Beaches Funding Program management, funding for beach nourishment projects are dependent on legislative appropriation. Given limited annual funding availability, Beaches Funding Program management seeks to fund projects by phase. However, Agreements related to the Project did not always fund Project related costs consistent with chronological phases. In addition, task descriptions and deliverables between Agreements were duplicative and did not distinguish specific and separate activities, despite the availability of the City's executed Work Orders and construction contract. While we verified that payments for Project costs were not duplicated between the Agreements, duplicating tasks and deliverables for the same Project among different Agreements exposes Department funds to risk of paying for costs external to the funded Project and duplicative billing.</p> <p><b>RECOMMENDATION</b> Going forward, we recommended the ORCP work with the City to ensure that Department Agreement Grant Work Plans include tasks and deliverables that outline specific authorized Project Work Order and contract activities which are not duplicative of deliverables in other Agreements. In order to reduce exposure to duplicative payments, and increase organized invoicing, transparency, and accountability in funding Projects by phase, ORCP should work closely with the City to ensure activities are funded under Agreements chronologically. If executed Agreements fund Work Order or contract activities which are split between Projects or Agreements due to joint permitting or limited annual funding, each subsequent Agreement's Grant Work Plan tasks should differentiate the specific activities included in the funded portion of work with separate and distinct deliverables.</p>		
A-2021DEP-010	9/7/2021	Division of Recreation and Parks	<p><b>FINDING #1</b> Chapter 2.12 of the Division of Recreation and Parks' (Division) CSO Handbook recommends that CSOs address financial policies either in their Bylaws or through a separate stand-alone financial policy. The CSO's Bylaws address the duties of the Treasurer and provide references to Officers designated to sign on behalf of the CSO. The CSO has not established a separate financial policy. The Division's CSO Handbook provides a framework of recommended best practices for CSO financial activities. For cash handling procedures, Chapter 2.12 of the Division's CSO Handbook recommends that the CSO Board of Directors achieve an appropriate separation of duties. It is recommended that checks and cash are delivered to the deposit preparer with a log or machine tape. The depositor retains a deposit receipt and deposit slip copy and verifies the information is correct before leaving the bank. Based on discussions with CSO representatives and review of financial documentation, we noted control weaknesses in revenue collections. CSO volunteers collect funds from ten donation boxes, three viewing machines, and two penny presses located at the Park. During the audit period, funds collected were recorded on the CSO's Cash Intake/Deposit Report. However, the CSO's Cash Intake/Deposit Report does not require the signature or initials of the individual collecting funds nor documentation of independent verification of the amounts collected. During the sampled month, the CSO also received a single donation for \$100,000 which was not recorded on a Cash Intake/Deposit Report. With respect to cash handling during events, the Division's CSO Handbook recommends all movement of cash be documented in a log sheet for the event. All cash transactions have a receipt retained for audit purposes. Each person handling cash is assigned a cash box which is counted before and after his or her shift. Each person is responsible for his or her collections, receipts, and end of shift reconciliation reports. Any individual conducting sales does not prepare or have access to the final deposit and/or revenue report. Further, the Division's CSO Handbook recommends that all deposits be counted in dual control by staff, park staff, and/or a volunteer. The person verifying the deposit should place his or her initials on the deposit slip, documenting a second count, and a verification of the amount should be written on the deposit slip. Based on our review of cash handling processes and Cash Intake/Deposit Reports for the two events held in October and December 2019, documented amounts collected were not signed or initialed by the individual collecting the funds nor an individual verifying the amounts. In addition, the CSO did not provide deposit slips for revenue collected from the events.</p> <p><b>RECOMMENDATION</b> We recommended the Division work with the Park to provide additional oversight of CSO fiscal activities. The CSO should establish a financial policy that outlines fiscal controls and responsibilities for all areas of cash collections and expenditures consistent with direction in the Division's Operations Manual and CSO Handbook.</p>	(1) The Division agreed with the recommendation. The CSO has established a financial policy that outlines fiscal controls and responsibilities, which was provided.	
A-2021DEP-010	9/7/2021	Division of Recreation and Parks	<p><b>FINDING #2</b> The Division's Operations Manual and Citizen Support Organization Handbook requires CSOs to adhere to (Department of Revenue) DOR requirements for sales tax collections. According to the DOR Sales and Use Tax Sales Amusement Machines GT-800020 guidance document, <i>sales tax plus any applicable discretionary sales surtax, is due on the receipts generated through coin operated amusement machines, unless the receipts are exempt</i>. CSO representatives indicated that all CSO revenues are considered donations. As such, the CSO does not collect nor remit sales tax from revenue generated from the two penny presses and three viewing machines.</p> <p><b>RECOMMENDATION</b> We recommended that the Division and Park work with the CSO to ensure sales tax is collected for the operation of coin operated amusement machines as required by DOR. Sales tax plus any applicable discretionary sales surtax should be collected and paid to DOR on revenues generated through coin operated amusement machines.</p>	(2) The Division agreed with the recommendation. The CSO received the Certificate of Registration document and the CSO will ensure sales tax will now be collected as required by DOR. Based on discussion with the Park Manager, the CSO Treasurer and Accountant are following up with the DOR for clarification of any back taxes owed for the amusement machines.	



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A-2021DEP-010	9/7/2021	Division of Recreation and Parks	<p><b>FINDING #3</b> According to Paragraph 5.b. of the Agreement, <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> The CSO's 2020 Annual Program Plan included a list of CSO planned events but did not include a description of fundraising activities, such as the ATM, penny presses and viewing machines, and collection of donations, nor the locations of these activities in the Park.</p> <p><b>RECOMMENDATION</b> We recommended the Division work with the Park and CSO to ensure the approved Annual Program Plan includes a description of all activities related to fundraising as well as the location of these activities as required in the Agreement.</p>	(3) The Division agreed with the recommendation. The 2022 Annual Program Plan has been updated reflecting the location of the additional fundraising locations for the ATM, penny press machines and viewing machines.	
A-2021DEP-010	9/7/2021	Division of Recreation and Parks	<p><b>FINDING #4</b> Chapter 1.4 of the Operations Manual requires that <i>once an event is approved, the CSO must take the following steps: Understand the Essential Eligibility Criteria (EEC) and American Disabilities Act before planning the special event. A written EEC is required of all in-park events.</i> Based on our review of two events that took place in the Park in October and December 2019, the CSO did not provide a written EEC for either event demonstrating that the EEC was made available to event participants. Chapter 1.4 of the Operations Manual requires that the CSO obtain approval from the Park Manager, in writing, prior to any publicity being released about the special event. The CSO advertised the event held in October 2019 in a local publication. However, the CSO did not provide written approval for the release of publicity for the event.</p> <p><b>RECOMMENDATION</b> We recommended the Division and Park work with the CSO to ensure that a written EEC is made available to participants for all events as required in the Operations Manual. We also recommended the Division and Park ensure that all event publicity is approved in writing by the Park Manager prior to release.</p>	(4) The Division agreed with the recommendation. The EEC will be established for each of the Parks CSO events. The Park Manager provided the CSO a memo authorizing the publicity of certain yearly events.	
A-2021DEP-010	9/7/2021	Division of Recreation and Parks	<p><b>FINDING #5</b> Article IV of the CSO's Articles of Incorporation states that, <i>the qualifications for members and the manner of their admission are that any persons, including individuals, families, and corporations with an interest in the purposes of the corporation shall become a member upon payment of dues as provided by the By-Laws.</i> Paragraph 1, Article IV of the CSO's Bylaws states, <i>the business and affairs of the Corporation shall be managed and controlled by the Board of Directors which shall consist of not less than seven (7) nor more than (20) persons, elected by the voting members from among their members.</i> Paragraph 8, Article IV of the CSO's Bylaws states, <i>at the first regular meeting of the Board of Directors in each year held next after the annual meeting of the members of the Corporation, the Board of Directors shall elect the officers of the Corporation.</i> According to the CSO's website, to become a member, individuals provide their contact information and pay a \$60 membership fee. The Agreement states, <i>the Park Manager is authorized to allow up to twelve CSO member appreciation (entrance fee waiver) days per year; those days shall be designated in writing by the Park Manager. On those days, CSO members in good standing and their families (children, siblings, and parents) may be admitted to the Park free for recreation purposes.</i> Chapter 4.1 of the Division's Operations Manual states, <i>it is at the discretion of the Park Manager to determine how the CSO free days will be offered.</i> We obtained the CSO's current year list of 112 members. For the 11 individuals currently serving as CSO Officers and Board Members, one was included on the membership list. This individual serves as the Assistant Treasurer and paid a reduced membership fee of \$15. We also reviewed the prior year (2019) list of members. Two individuals currently serving as Board Members were included on the membership list and paid the membership fee in 2019. According to the CSO's Board meeting minutes during the audit period, Board Members were nominated and elected by individuals who were not included on the list of CSO members with paid membership fees. CSO representatives indicated that annual elections for CSO Officers are held in December. However, the CSO was unable to provide the December Board meeting minutes documenting the individuals being nominated and elected and those who voted. Regular Park volunteers serve as CSO Officers and Board Members. CSO representatives indicated that the CSO sells \$60 membership passes to the general public for 12 free entries to the Park. Park management was unable to provide written approval for this practice. Income from membership passes totaled \$22,939 in 2019 and \$11,605 in 2020. By using the Agreement's provision for CSO appreciation days primarily as means of income rather than a member benefit of an organization supporting the Park, the CSO has diverted Park revenues and misused the purpose for which the CSO member free entry days were established by the Division. Further, since the CSO's list of members does not include those currently serving as Officers and Board Members, the Division has no assurance that those individuals are documented members consistent with the CSO's Articles of Incorporation or were elected by documented members consistent with the CSO's Bylaws.</p> <p><b>RECOMMENDATION</b> We recommended the Division work with the Park and CSO to discontinue practices that misrepresent CSO membership, misuse the Division's provision for appreciation free entry days and divert regular Park revenue to the CSO. The means by which CSO member free entry days are offered should be approved in writing by the Park Manager. In addition, we recommended the Division and Park work with CSO members to ensure that those serving as Officers and Board Members are documented members in accordance with the Articles of Incorporation and elected by members in accordance with the Bylaws.</p>	(5) The Division agreed with the recommendation. The CSO has discontinued practices that misrepresent CSO membership, misuse the Division's provision for appreciation free entry days and divert regular Park revenue to the CSO. In addition, the Park Manager has approved in writing, the use of appreciation free entry days and moving forward all CSO Officers and Board Members will be documented CSO members.	

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A-2021DEP-010	9/7/2021	Division of Recreation and Parks	<p><b>FINDING #6</b> Chapter 1.4 of the Operations Manual states, <i>park employees must not serve on the board or as an officer of their park's CSO, including as an ex-officio member. 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. However, these family members can serve as a board member or officer with a different park's CSO.</i> Based on our review, one individual serving as a Board Member resides with and is a relative of a Park employee.</p> <p><b>RECOMMENDATION</b> We recommended the Division work with the Park to ensure that spouses, relatives, or dependents residing with Park staff do not serve as an Officer or Board Member of the Park's CSO.</p>	(6) The Division agreed with the recommendation. The individual has been removed from the CSO Board of Directors by the current President of the CSO.	
A-2021DEP-010	9/7/2021	Division of Recreation and Parks	<p><b>FINDING #7</b> According to the CSO's Statement of Financial Position, the CSO claimed depreciation expenses of \$171,313.20 in 2019 and \$16,618.84 in 2020. The CSO's 2020 Annual Report to the Legislature included the CSO's 2019 Income Tax Form 990 with a Depreciation and Amortization Report of property owned by the CSO. Based on discussions with individuals serving as CSO Officers as well as Park staff, the CSO doesn't own any property. All property and equipment purchased by the CSO is donated to the Park. According to the Department's Administrative Procedures for Property Policy (ADM 320), <i>donated assets whose fair market value reach the established threshold will be capitalized in the accounting system upon submittal of a completed Donated Property form, DEP 55-405, to the Finance and Accounting Property Section.</i> Assets are reported under capitalization categories and thresholds. The CSO's 2019 Depreciation and Amortization Report listed 33 property items, of which, nine met the Department's thresholds for capitalization. None of these items were included on the Park's property item list. Based on our inquiry, Park management was unable to provide documentation to verify that the Donated Property form, DEP 55-405 had been completed and submitted for items meeting thresholds for capitalization.</p> <p><b>RECOMMENDATION</b> We recommended the Division work with the Park to ensure that any property donated by the CSO is capitalized according to the Department's Administrative Procedures for Property Policy (ADM 320). Further, we recommended the Division and Park work with the CSO to discontinue reporting depreciation expense for property which has been donated.</p>	(7) The Division agreed with the recommendation. The CSO has capitalized the property from the 2019 Depreciation and Amortization Report and will discontinue reporting depreciation expenses for property that has been donated.	
A-2021DEP-010	9/7/2021	Division of Recreation and Parks	<p><b>FINDING #8</b> Section 258.015(3), F.S., establishes the Department's Partnerships in Parks (PIP) funding as incentive for partnerships with private organizations for projects that enhance the use and potential of the State Park system. Funding appropriated annually from the Land Acquisition Trust Fund (LATF) is to be used only as state matching funds. In conjunction with private donations in aggregates of at least \$60,000, will be matched by \$40,000 in state funds. State funds from the LATF or other appropriate funding sources are to be used for matching private donations for 40% of the projects' costs. In August 2019, the CSO was awarded \$150,000 by the Department for a PIP joint funding effort for facility and interpretive exhibit upgrades to the visitor center at the Park. Based on the PIP Project Commencement Form signed by the District Director on March 4, 2019, the CSO was to fund the Initial Concept Sketch and build-out facility improvements for the new exhibits. Department PIP funds were to be used for the Concept Design and Interior Improvement Recommendations as well as the Design Development and Final Design Report. In January 2020, the Division issued a purchase order totaling \$234,740 for both phases of the design. This purchase order represented project costs funded solely by the Department. Of the total, the Department approved five payments to the vendor totaling \$192,496.25. The CSO provided three receipts totaling \$12,000, in funding toward the concept design. According to Chapter 1.4. of the Operations Manual, all PIP projects must be completed within eighteen (18) months of receiving approval for funding by the Bureau of Financial Management. Based on our review, the project was not completed. Although the PIP Project Commencement Form was signed by an individual serving as the CSO President, there was no formal agreement established between the Division and the CSO for the project or required funding commitment.</p> <p><b>RECOMMENDATION</b> We recommended the Division work with the District, Park, and CSO to ensure that the CSO provides funding for 60% of the project costs as required under Section 258.015(3), F.S. Going forward, the Division should ensure that any funding for PIP projects be part of a written agreement for the project with required match commitment from the CSO.</p>	(8) The Division agreed with the recommendation. The CSO established a dedicated CD required to meet the needs of the PIP.	

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A-2021DEP-011	7/7/2021	Division of Water Restoration Assistance	<p><b>FINDING #1</b></p> <p>Section 215.971(1) F.S. requires that Department Agreements providing state financial assistance must include (a) <i>A provision specifying a scope of work that clearly establishes the tasks that the recipient or subrecipient is required to perform.</i> (b) <i>A provision dividing the agreement into quantifiable units of deliverables that must be received and accepted in writing by the agency before payment. Each deliverable must be directly related to the scope of work and specify the required minimum level of service to be performed and the criteria for evaluating the successful completion of each deliverable.</i> The Riverwalk subdivision is located in the Project Service Area 10. Funding for the Project's Service Area 10 was provided by the Department in Agreement LP61030 with the Suwannee River Water Management District. According to the Project Manual and an amendment to Agreement LP61030, work in the Riverwalk subdivision Project Service Area 10 was further divided into two parts; Service Area 10A and Service Area 10B. According to the City of Fanning Springs' (City) engineering services contract, funding under the Agreement for construction included Service Area 10B. The Agreement Grant Work Plan does not clearly establish the construction related tasks that the City and the City's contractors are required to perform. Construction tasks under prior Project Agreement LP61030 did not specifically identify construction activities tasked for Service Area 10 as Service Area 10A. However, under Agreement LP61030, the Grant Work Plan included five specific Tasks with detailed descriptions and required quantifiable units of deliverables specifically associated with the tasked activities. This included a requirement for a signed statement from a Florida Licensed Professional Engineer and signed acceptance of the completed project by the Grantee to verify that they meet the specifications in the Grant Work Plan and the task description. When Agreement LP61030 was amended to divide construction activities in Service Area 10 to two parts, this requirement was removed. Neither the Agreement, nor the City's engineering services contract require certification from a Florida Licensed Professional Engineer of completion for the designated portion of the Project. According to Paragraph 11 of the Special Terms and Conditions in Attachment 2 of the Agreement, the City may subcontract work without prior consent of the Department's Grant Manager. The City is required to submit a copy of the executed subcontract to the Department prior to submitting any invoices for subcontracted work. Invoices for subcontracted work associated with the first advanced payment were submitted to the Division of Water Restoration Assistance (Division) with the second advance payment request on August 19, 2020. However, the Division obtained a copy of the executed engineering services contract on November 23, 2020, and the executed construction contract on December 10, 2020. The City's second advanced payment request under the Agreement was accompanied by a listing of engineering and construction contract expenditures all designated under Task 3. However, since the City's construction task activities and specific deliverables were not clearly established in the Agreement, and the City's executed contracts had not been obtained, Grant management documented the engineering contractor's \$171,000 portion of the total cost as engineering costs under Task 2 for preconstruction activities of the Advanced Wastewater Treatment Wastewater Treatment Facility. Preconstruction activities within the Riverwalk subdivision had already been funded by the Department under Agreement LP61030. In addition, the Task 2 updated deliverable did not include any updated documentation requirements for preconstruction activities. Without a clear description of the specific Project phase and service area to be included in the funded construction activities and without required deliverables and documentation that demonstrate completion of Grant Work Plan expectations, the Department has no assurance of the work being completed or accountability for Project costs.</p> <p><b>RECOMMENDATION</b></p> <p>We recommended the Division amend the Agreement Grant Work Plan to clearly establish specific tasks and deliverables associated with construction activities for the Riverwalk subdivision in Service Area 10B. This should include requirements for documentation from the City and certification from a Florida Licensed Professional Engineer that demonstrates completion of the funded portion of the Project. Going forward, the Division should work with Grant management and the City to ensure future agreements for Project phases clearly define the phase, Service Area, and expectations for documentation to demonstrate phase completion. In addition, Division Grant management should ensure that the City submits executed contracts prior to submitting any invoices for contracted work.</p>	<p>The Division agreed with the recommendation. The Division revised the Grant Work Plan to clarify revisions made to the project, which included dividing Service Area 10 into Service Area 10A and 10B, this revision was completed after the initial completion of the design of Service Area 10, which made it necessary to revise the design documents, and incur additional costs for that task. The Division also revised the tasks that were included in the Grant Work Plan to be more specific about what work was being done under that particular task. The construction task was also split out into two tasks, to cover both the Riverwalk-Service Area 10B construction as well as the construction of the Advanced Wastewater Treatment Wastewater Treatment Facility with wetlands treatment/aquifer recharge for effluent disposal and associated support facilities. The construction tasks require a Professional Engineer to certify the work done to date with each submittal for payment. The Division will continue to work with the Grant Manager and Grantee to ensure that future agreements for future phases of the project are clearly identified and defined within the Grant Work Plan. Additionally, the Division will continue to work with the Grantee to ensure they receive any executed contracts prior to the Grantee submitting invoices for contracted work.</p>	

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A-2021DEP-014	8/27/2021	Office of Water Policy and Ecosystem Restoration	<p><b>FINDING #1</b></p> <p>Under Section 215.971 F.S., Agreements funded with state assistance must include a <i>provision dividing the agreement into quantifiable units of deliverables that must be received and accepted in writing by the agency before payment. Each deliverable must be directly related to the scope of work and specify the required minimum level of service to be performed and the criteria for evaluating the successful completion of each deliverable.</i> The Agreement was funded as a grants and aids Project to local governments and nonstate entities under 2019 GAA line item 1642. The Grant Work Plan for the Agreement included three tasks. However, the Suwannee River Water Management District (District) was only required to submit the deliverable for Task 1 in order to receive full funding under the Agreement. The deliverable for Task 1 required the submission of a fully executed cost-reimbursement agreement with the Local Cooperator for the Project. While Tasks 2 and 3 as listed in the Agreement Grant Work Plan included required deliverables directly related to the Scope of Work, there was no funding associated with successful completion of the associated deliverables. The Performance Standard associated with Tasks 2 and 3 in the Agreement Grant Work Plan states that <i>the Department's Grant Manager will review the deliverable to verify that it meets the specifications in the Grant Work Plan and this task description. Upon review and written acceptance by the Department's Grant Manager of the deliverable under this task, the Grantee may proceed with payment request submittal.</i> Since there was no funding associated with Tasks 2 and 3, the Performance Standards did not accurately reflect activities which would support successful performance under the Agreement. Processes and requirements for providing advanced payments for grants and aids appropriations are established under Section 216.181, F.S., as well as Chapter 691-40.120, Florida Administrative Code (F.A.C.). Advanced payments were not formally part of the Agreement. However, by structuring the Agreement to allow disbursement of total funding upon completion of the initial task, the Department is effectively provided funding in advance of the District's completion or substantial progress of the Project. This circumstance represents a circumvention of requirements for advanced payments under Section 216.181, F.S. and Chapter 691-40.120, F.A.C. The Department approved one payment of \$1,000,000 to the District on April 27, 2020. Based on correspondence with the District, the Local Cooperator submitted a request for reimbursement of \$976,808.37 in land acquisition and related contractual service costs for the Project on June 3, 2021. Given these circumstances, \$1,000,000 in funding was paid to the District more than a year before the District was invoiced for Project related costs by the Local Cooperator. Grants and aids funding for Alternate Water Supply projects were also awarded under the 2020 GAA line item 1622. Subsequent to the Agreement, the Department entered into Memorandum of Understanding (MOU) WP002 with the District on February 8, 2021, for disbursement of Alternative Water Supply Projects under the 2020 GAA. The MOU does not identify quantifiable, measurable, and verifiable units of deliverables that must be received and accepted in writing by the Department prior to payment. The MOU also does not contain a specific Project Scope of Work information for which deliverables would be based, a minimum level of service, nor the criteria for evaluating successful completion of each deliverable as required under Section 215.971 F.S.</p> <p><b>RECOMMENDATION</b></p> <p>We recommended the Office of Water Policy and Ecosystem Restoration (OWPER) amend MOU WP002 to remove provisions for disbursement of funding for Alternate Water Supply projects. We also recommended the Office execute Agreements for Alternative Water Supply projects which include provisions dividing the Agreement into quantifiable units of deliverables that must be received and accepted in writing by the Department before payment. Each deliverable should be directly related to the Scope of Work and specify the required minimum level of service to be performed and the criteria for evaluating the successful completion of each deliverable. Going forward, we also recommended that the OWPER discontinue structuring Agreement Grant Work Plans in a manner that distributes total Project funding upon completion of the initial Task and prior to completion or substantial progress of the Project. This practice advances funding for the Project, but avoids requirements regarding advanced payments under Section 216.181, F.S. and Chapter 691-40.120, F.A.C.</p>	The OWPER agreed with the recommendation. The OWPER executed Grant agreements WS004 and WS005, these Agreements identify quantifiable, measurable, and verifiable units of deliverables consistent with the recommendation and requirements under Section 215.971, F.S. The Grant Work Plans in these Agreements do not provide that all funding be disbursed upon completion of the initial task. Further, we verified that no further funds were distributed to the District under MOU WP002.	
A-2021DEP-016	4/29/2022	Office of Resilience and Coastal Protection	<p><b>FINDING #1</b></p> <p>According to Section 8.d of the Standard Terms and Conditions (Attachment 1), of the Agreement, <i>The [Beer Can Tampa Bay, LLC] (Grantee) shall be paid on a cost reimbursement basis for all eligible Project costs upon the completion, submittal, and approval of each deliverable identified in the Grant Work Plan. Reimbursement shall be requested on Exhibit C, Payment Request Summary Form.</i> According to the Grant Work Plan, Task 1, the deliverables included <i>Purchase of the authorized equipment, as evidenced by a copy of paid invoice(s), delivery receipt(s) and a completed Property Reporting Form (Exhibit B).</i> Task 1 Performance Standard states, <i>The Department's Grant Manager will review documentation to verify authorized equipment has been purchased and delivered in accordance with this task and will review the Property Reporting Form for accuracy and completion. Upon review and written acceptance by the Department's Grant Manager of all deliverables under this task, the Grantee may proceed with payment request submittal.</i> The Department approved one payment to the Grantee on July 9, 2021, for \$54,580.50. The Grantee's request included the Payment Request Summary Form and invoice for 75% of the Grantee's initial payment to the vendor for the deposit on the pumpout vessel. The approved payment was made without a delivery receipt and Property Reporting Form as required under the Task 1 deliverable. The Grant Manager did not verify that the authorized equipment was purchased and delivered as required under the Task 1 Performance Standard. Based on our discussion with the Clean Vessel Act (CVA) Grant Program (Program) management, this was a common practice.</p> <p><b>RECOMMENDATION</b></p> <p>We recommended the Office of Resilience and Coastal Protection (ORCP) work with Program management to ensure all Grant Work Plan Task deliverables are received and verified as required under Program agreements prior to approval of payment.</p>	(1) The ORCP agreed with the recommendation. Going forward CVA will ensure no partial payments are made unless the contract states so and not without the stated required deliverables.	

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A-2021DEP-016	4/29/2022	Office of Resilience and Coastal Protection	<p><b>FINDING #2</b> Attachment 2 Section 8(a) of the Agreement requires the Grantee to provide <i>adequate commercial general liability insurance coverage and hold such liability insurance at all times during the Agreement. The Department, its employees and officers shall be named as an additional insured on any general liability policies.</i> We verified that the Grantee provided a Certificate of Liability Insurance. However, the Department is not included as additionally insured on the Certificate of Insurance. Based on discussions with Program management, this appeared to be an oversight.</p> <p><b>RECOMMENDATION</b> We recommended the ORCP work with the Program to ensure the Grantee provides the required insurance document which includes the Department, its employees and officers as additionally insured.</p>	(2) The ORCP agreed with the recommendation. Going forward all grants will have the DEP listed as additionally insured and not just a certificate holder.	
A-2021DEP-016	4/29/2022	Office of Resilience and Coastal Protection	<p><b>FINDING #3</b> During our audit, we noted a lack of Program clarity with respect to funding for pumpout vessels. According to 50 Code of Federal Regulations (CFR) § 85, <i>eligible grant activities include the construction, renovation, operation and maintenance of pumpout and dump stations, including floating restrooms in the water, not connected to land or structures connected to the land, used solely by boaters. Eligible grant activities also include any activity necessary to hold and transport sewage to sewage treatment plants, such as holding tanks, piping, haulage costs, and any activity necessary to get sewage treatment plants to accept sewage, such as installing bleed-in facilities.</i> A Pumpout station is defined as a <i>facility that pumps or receives sewage from a type III marine sanitation device (holding tank) installed on board vessels.</i> A facility is defined as a <i>pumpout station or dump station</i>. The Program as outlined under 50 CFR § 85 does not specify that pumpout station facilities may include vessels. The United States Fish and Wildlife Service (USFWS) Technical Guidelines lists <i>Portable pumpout unit on vessel</i> as one of the types of pumpout stations that may be appropriate for construction, renovation, operation, or maintenance. Based on our inquiry, the USFWS's Program Manager acknowledged that mobile vessels were not specifically recognized as a pumpout facility under 50 CFR § 85 but indicated that the law needed clarification. ORCP's CVA Grant Requirements and Instructions requires the Grantee to <i>provide a drawing of the Project with the proposed pumpout equipment, sanctions/connections, and sewer connections marked. It can be an aerial photo or drawing from your survey or can be hand drawn.</i> With the submitted CVA application, the Grantee included a labeled aerial photo of Pine Key but did not include plans or drawings of the vessel's proposed pumpout equipment, sanctions/connections, and sewer connections marked. Under Grant Work Plan Task 1 of the Agreement, <i>Authorized equipment includes a pumpout vessel in accordance with the minimum requirements specified in the approved design and permits.</i> Based on our discussions, Program management indicated that designs and permits were not necessary because a vessel was being purchased, not constructed. Vessel specifications were included in the submitted quotes. <i>ORCP's CVA Grant Requirements and Instructions requires the Grantee to submit two written quotes, from two different vendors, for any equipment or service costs that exceeds \$2,500. The lowest quote should be chosen, and all quotes should be submitted with the application package.</i> The Grantee submitted two written quotes obtained for pumpout vessels and selected the vendor with the lowest quote. The USFWS Technical Guidelines identifies five types of pumps that are used for pumpout systems. The vessel specifications in the more expensive quote included one of the identified pumpout systems listed in the USFWS Technical Guidelines. The specifications in the less expensive quote listed the waste pump as <i>To Be Determined</i>. Program management was not aware of the lack of pumpout system description in the quote. The USFWS Technical Guidelines also provides guidance for determination of pumpout station needs and holding tank sizes based on estimated use. During the application process, the Grantee advised the Grant Manager that the facility estimated to service between 30 to 40 vessels per day. For this range, the USFWS Technical Guidelines recommends a 600 gallon holding tank. The more expensive quote included a 650-gallon holding tank. The selected quote included a 500-gallon holding tank. The more expensive quote included two twin 250 horsepower outboard motors, while the selected quote included one 250-horsepower outboard motor. By accepting quotes from the Grantee without comparable specifications and allowing the selection of equipment either inconsistent with the USFWS Technical Guidelines or lacking specifications of the type of pumpout system being purchased, the Program's procurement process does not reflect a reliable and justifiable competitive process. Upon execution of the Agreement, the Program had no assurance that the equipment being purchased met the USFWS Technical Guidelines.</p> <p><b>RECOMMENDATION</b> Going forward, we recommended the ORCP work with the Program to ensure application and agreement requirements include information which is relevant and applicable to authorized facilities and activities. Additionally, prior to executing an agreement, the ORCP should ensure the Program obtains the designs or specifications for the proposed pumpout equipment as well as estimated needs of the facility from grant applicants. This information should be reviewed to ensure that equipment being funded by the Department is consistent with the USFWS Technical Guidelines. Further, ORCP should clarify that required quotes for equipment include comparable specifications in order to justify the competitive award.</p>	(3) The ORCP agreed with the recommendation. The Program will revise the grant application to clarify and support the language from USFWS on pumpouts being facilities. The Program will also revise and ensure the grantee has the proper interpretation of both types of facilities and to ensure the CVA language matches the USFWS guidance language. The Program will provide in the application materials and on the website additional guidance to applicants on the USFWS Technical Guidelines to ensure the specifications are met in the vendor quotes. USFWS has indicated it will update CVA rule 50 CFR 85 and has hired a part time staff for this effort. Florida's CVA Program will update its application materials and website as soon as new rule language is approved.	

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A-2021DEP-016	4/29/2022	Office of Resilience and Coastal Protection	<p><b>FINDING #4</b></p> <p>Section 8 of the Program Specific Requirements (Attachment 6) in the Agreement requires the Grantee to submit a <i>Pumpout Station Operation Plan that specifies hours of operation, maintenance principles, methods in determining volume of material pumped including the use of flow meters as may be necessary, informational/educational materials on pumpout operation and assurances that the pumpout facility, pumpout vessel, or dump station will be used solely for the collection of recreational boat sewage.</i> With the second reimbursement request, the Grantee provided a Pumpout Vessel Operational Plan which included the hours of operation and maintenance plans. However, it did not include the methods in determining volume of material pumped, information/educational materials on pumpout operation, nor assurances that the pumpout vessel will be used solely for the collection of recreational boat sewage. Sample documents included under Exhibit 1 of the Program Specific Requirements in the Agreement include a sample Pumpout Station Operational Plan which includes hours of operation, equipment maintenance schedule, phone numbers, emergency phone numbers, pumpout operation directions, cleaning instructions, and VHF channels monitored. The Grantee's Pumpout Vessel Operational Plan mirrored the sample provided which also lacked methods to be used in determining volume of material pumped, information/educational materials on pumpout operation, and assurances that the pumpout vessel will be used solely for the collection of recreational boat sewage. According to receipt documentation in the second request for payment, the vessel was delivered on December 29, 2021. Task 1 in the Grant Work Plan of the Agreement states that, <i>The vessel will be moored at Apollo Beach Marina when not in use.</i> However, based on photographs provided, the vessel appeared to be docked at a private residence. According to the site visit report conducted on January 12, 2022 by ORCP staff, the vessel was being kept down the road from Apollo Beach Marina on a lift. From a follow up site visit conducted on March 3, 2022 by ORCP staff, the vessel was still being kept down the road from Apollo Beach Marina. There is inconsistent direction within the Agreement and the sample Pumpout Station Operational Plan provided to grantees. In addition, there are indications that the pumpout vessel may not be maintained consistently at the Apollo Beach Marina when not in use. Given these conditions, ORCP lacks assurance of the Grantee's compliance with Agreement requirements and use of the pumpout vessel.</p> <p><b>RECOMMENDATION</b></p> <p>We recommended the ORCP increase the level of oversight of the Grantee's activities to monitor the Grantee's compliance with the Agreement. The ORCP should work with the Program to ensure Program Agreements contain consistent direction and ensure sample Pumpout Station Operational Plans made available to Grantees contain information required in accordance with the Program Specific Requirements of the Agreement.</p>	<p>(4) The ORCP agreed with the recommendation. Going forward, all CVA projects will require grantees to provide any updates to their drawings and will ensure they are complete. The Program will revise the Sample Station Operational Plan to include more detail as it applies to pumpout vessels. The Program will increase monitoring activity on this and other similar projects. The Southwest Coordinator has plans to accompany the MV412 grantee on the vessel to observe pumpout activity. The Program will ensure all operational plans submitted and funded activities meet the recommendations.</p>	
A-2021DEP-019	1/13/2022	Division of Recreation and Parks	<p><b>FINDING #1</b></p> <p>The Division of Recreation and Parks (Division) entered into an Agreement with Walton County (County) Topsail Hill Preserve State Park (Park) for reimbursement of day-use admission fees for visitors entering the Park for a limited period between Memorial Day weekend and Labor Day weekend. According to the Agreement, <i>at the end of each calendar month, the Park will tabulate the total day-use admission fees waived under this program for the period and deliver the invoice to the County with copies of the register transaction history reflecting the number of day-use visitors who received program free waivers as well as the zip codes. The point-of-sale register report shall be included with the invoice for accounting and auditing purposes. The Park's invoice will also specify the time-period encompassed by the invoice, list the fees waived during the period, the total number of vehicles, bikes, and pedestrians receiving the fee waivers, zip codes and the total amount due for the period. The County, by and through the [Tourist Development Council] TDC, will deliver full payment of each invoice to the Park within thirty (30) days of receipt.</i> During our audit, the Park was unable to provide the required reports necessary to invoice the County as required under the Agreement. The Park Business System does not provide the Park staff a mechanism to run a report that includes a list of fees waived, total number of day-use visitors, vehicles, bikes, and pedestrians receiving free waivers with zip codes in order to calculate and support the total amount due for the period. As such, the Park had not collected any revenue for day-use entry fees since the Agreement began on May 28, 2021. Subsequent to our inquiry, the District was able to generate a report which provided the number of entries by type and number of visitors. However, this report did not include zip codes. Zip codes were documented manually and provided to the County with the Division's invoice. The Park used the combined sources to invoice the County for May, June, and July's day-use entry fees on August 10, 2021. Based on a review of the contract between the Department and the vendor for the Park Business System, there was no requirement for a single report that would provide transaction history reflecting the total number of entries by type, number of day-use visitors and the associated zip codes for a selected time period.</p> <p><b>RECOMMENDATION</b></p> <p>We recommended the Division work with the Park Business System contracted vendor to ensure that the required report with all necessary information can be generated by the Park at the end of each month as required in the Agreement. The requirements of any agreements executed by the Division which are dependent on information from the Park Business System should be consistent with the Park Business System contract requirements.</p>	<p>(1) The Division agreed with the recommendation. Additional functionality has been added to the Park Business System under "Ad Hoc Reservation Reports" in terms of determining attendance records. Zip codes are recorded manually on a separate form. The Agreement for 2022 (not fully executed) does not include verbiage requesting zip codes be recorded.</p>	

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A-2021DEP-019	1/13/2022	Division of Recreation and Parks	<p><b>FINDING #2</b> For FY 2020-2021, the Division reported the Park's attendance as 251,862 in the Division's attendance Qlik application. We compared the amount reported for June 2021 to amounts entered in the Park Business System. Attendance is entered by Park staff directly in the Park Business System. However, the amounts reflected in the Division's attendance Qlik application and the Park Business System Daily Attendance report for total attendance differed significantly. This significant difference appeared to be attributed to differences in overnight visitor counts. Amounts reported for day-use visitors per the Daily Attendance Report and the Products Sold Detail report used to invoice the County for seasonal revenue also differed significantly. The Division's Bureau of Operational Services management indicated that amounts entered in the Division's attendance Qlik application were adjusted from daily visitor reports obtained from the Park Business System by campsite purchase date. The Bureau of Operational Services management indicated that other variations were likely due to Park staff entering incorrect visitor counts and cited difficulty with data integrity in the newly implemented Park Business System. As a result, the Division has no assurance of the accuracy or consistency of reported attendance. According to historic attendance data maintained in the Division's files, total Park attendance for June 2020 was 27,772.</p> <p><b>RECOMMENDATION</b> We recommended that the Division work with the Park to ensure attendance is entered in the system accurately. We also recommended the Division work with the Bureau of Operational Services to ensure adjustments do not exclude overnight visitors who made reservations in advance. The Division should also work with the Park Business System contracted provider to ensure attendance data is reported accurately and consistently between Park Business System reports.</p>	(2) The Division agreed with the recommendation. The Bureau of Operational Services and the Vendor spoke with Department staff and corrected instructions to make sure the proper filters will be used when pulling the Attendance Report, which must include the purchase date. Additional functionality has been added to the Park Business System under "Ad Hoc Reservation Reports" in terms of determining attendance records.	
A-2021DEP-019	1/13/2022	Division of Recreation and Parks	<p><b>FINDING #3</b> According to Chapter 60A-1.002(3) F.A.C. <i>purchases of \$2,500 or greater may be made using written quotations, written records of telephone quotations, or informal bids to be opened upon receipt, whenever practical. If the agency receives verbal quotations, the name and address of each respondent and the amount quoted shall be a part of the written documentation. If the agency receives less than two quotations, it must include a statement as to why additional quotes were not received. If the agency determines that commodities or contractual services are available only from a single source, or that conditions warrant negotiation on the best terms and conditions, the agency may proceed with the procurement. The agency shall document the conditions and circumstances used to determine the procurement method.</i> Of the eight purchase orders reviewed, one totaling \$16,500 for monthly pool services was issued without obtaining two quotes. Single source justification documentation was provided with the purchase. According to documentation on the Emergency/Single Source/Contract Exception Procurement form, the vendor was <i>the only vendor registered with the state to provide a daily pool service to keep the pool at safe levels as mandated by the Health Department.</i> There was no other reason provided as to why other commercial pool service companies in the local area could not provide the services required for public pools. In the subsequent purchase order issued for the Park's pool services for FY 2021-2022, the Park listed several vendors which were contacted, but did not submit a quote. Each of the additional vendors contacted were not suppliers of the needed commercial pool maintenance services. Of the 15 P-Card purchases reviewed, one totaling \$2,858 was for Americans with Disabilities Act (ADA) accessible playground mulch. Only one quote was obtained for the purchase. Based on correspondence with the Park, three additional vendors were contacted by telephone, but did not provide quotes. This was not documented at the time the purchase was made. Based on our review, none of the additional vendors contacted were suppliers of the type of mulch needed. The remaining purchase for 20 slow flow faucets totaled \$3,107.30. There was no indication that additional quotes were sought or obtained.</p> <p><b>RECOMMENDATION</b> We recommended the Division work with the Park to ensure procurement practices comply with Chapter 60A-1.002(3), F.A.C. For purchases that exceed \$2,500, a minimum of two quotes should be obtained. The Division should work with the Park to ensure staff are properly trained to document due diligent competitive procurement efforts which include obtaining quotes from vendors which provide the needed commodities or services.</p>	(3) The Division agreed with the recommendation. The topic of purchasing guidelines has been covered in staff meetings by the Park Manager. These guidelines have also been reiterated to administrative staff who make most of the large purchases for the park. All purchase orders are processed with multiple quotes and/or supporting documentation.	
A-2021DEP-019	1/13/2022	Division of Recreation and Parks	<p><b>FINDING #4</b> During our site visit, we observed an 11-person wheelchair accessible electric tram which did not appear on the Park's property file. The tram, with an estimated value of \$31,045, was obtained as a donation in June 2021 from the Florida State Parks Foundation. The Department's Administrative Procedures for Property Policy (ADM 320) requires that donated assets be capitalized in the accounting system by submitting a Donated Property form DEP 55-405. Donated assets are to be reported at the estimated fair value at the time of acquisition. As of September 2021, the tram had not been added to the Park's property inventory. Based on follow up inquiry, the Park began the process of adding the donated property to the Park's inventory in October 2021.</p> <p><b>RECOMMENDATION</b> We recommended that the Division work with the Park to complete the process of capitalizing the tram to ensure it is added to the Park's inventory with a property identification number affixed to the vehicle. Any property donated to the Park which meets the Department's capitalization guidelines should be capitalized at the time of acquisition and in accordance with the Department's Administrative Procedures for Property Policy (ADM 320).</p>	(4) The Division agreed with the recommendation. The accessible tram has been added on Park's property listing (#160018) and the property label has been attached as required.	

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A-2021DEP-019	1/13/2022	Division of Recreation and Parks	<p><b>FINDING #5</b> According to Chapter 1.5 of the Operations Manual, a <i>Request for Housing Perquisite Change and Residency Agreement (DRP-013)</i>, and either an <i>Agreement of Occupancy for State-owned Residence form (DRP-028)</i> or an <i>Agreement of Occupancy for Employee-owned Mobile Home Site form (DRP-029)</i>, must be executed by the recommended/approved resident and approved by the district bureau chief per DEP Directive 150 prior to: any recommended resident residing on park property; any recommended/approved resident moving from one housing unit to another on park property. Of the eight Agreements of Occupancy for staff that occupied residences at the Park, two were signed and approved as required. During our audit, the District Bureau Chief subsequently approved the remaining six.</p> <p><b>RECOMMENDATION</b> We recommended that the Division work with the District and Park to ensure Agreements of Occupancy are completed and approved prior to any resident residing on Park property as required in the Operations Manual.</p>	(5) The Division agreed with the recommendation. All staff on site have current housing forms with all signatures and correct perquisite numbers.	
A-2021DEP-019	1/13/2022	Division of Recreation and Parks	<p><b>FINDING #6</b> The Park is supported by 11 Full Time Employees (FTE), five Other Personal Services (OPS), and 25 resident volunteers. According to Chapter 1.5 of the Operations Manual, for all new employees, including OPS and all regular volunteers, a sexual predator and offender's registration search must be conducted. However, only certain positions are subject to background checks. According to Chapter 1.5 of the Operations Manual, the Division requires background checks for Park Ranger and Park Services Specialist position classification at the time of employment. The Division's procedure for background checks is intended to protect children who are placed in the care of Park staff either in day use or overnight programs in the Park. Section 110.1127(2)(a), F.S. states <i>Each agency shall designate those positions that, because of their special trust or responsibility or sensitive location, require security background investigations. All persons and employees in such positions must undergo employment screening in accordance with chapter 435, using level 2 screening standards, including fingerprinting as a condition of employment and continued employment.</i> According to Directive DEP 422, a <i>Position of Trust</i> is a position in which an individual can view or alter confidential information or is depended upon for continuity of information resources imperative to the operations of the Department and its mission; a position or duty designated as sensitive because of special trust and responsibility. We reviewed a sample of six Park employee position descriptions for applicable background checks consistent with Directive DEP 422. For the six position descriptions, background checks were only required for the Park Ranger and Park Services Specialist. The duties outlined in the Park Manager and Assistant Park Manager's position included fiscal and supervisory activities which would indicate viewing or altering confidential information and dependence for continuity of information resources imperative to Park operations. Duties also included interpretive programs. The fiscal duties of the Administrative Assistant included purchasing, budget tracking, operating the cash register, and reconciling collected revenue. According to the Division of Administrative Services Bureau of Human Resource Management staff, Park Ranger or Park Attendant OPS staff are not required to have background checks despite performing the same duties as FTEs.</p> <p><b>RECOMMENDATION</b> We recommended the Division evaluate current park service positions Division-wide and ensure that positions which include duties indicating access to confidential information, dependence for continuity of information resources, or activities sensitive in nature be designated as positions of trust. As such, these positions require level 2 screening standards, including fingerprinting as a condition of employment and continued employment. Further, the Division should evaluate OPS staff duties consistent with those of FTE staff. Those engaged in activities considered sensitive in nature should also be designated positions of trust.</p>	(6) The Division agreed with the recommendation. The Division will evaluate current park service positions, FTE and OPS, and ensure that positions which include duties indicating access to confidential information, dependence for continuity of information resources, or activities sensitive in nature be designated as positions of trust.	
A-2122DEP-004	5/13/2022	Department-Wide	<p><b>FINDING #1</b> As part of the Transparency Florida Act established under Section 215.985, F.S., Department contracts and procurement documents are required to be posted in the FACTS, which is maintained by the DFS. Documents in the FACTS are available to the public. During our audit, we noted that many contract documents were not being maintained accurately or consistently in the FACTS as required under of Section 215.985(14)(a), F.S. With respect to the 31 sampled contracts and 57 sampled purchase orders reviewed during our audit, we noted the following: • 15 contracts and 18 purchase orders were competitively procured. • Of the 15 contracts, procurement file documents for three were uploaded to the FACTS within 30 days and 12 were not. Of the 12, procurement solicitation documents for five were uploaded during our audit. • Of the eight contracts with procurement documents uploaded in the FACTS, three included only the procurement solicitation document. • Of the 31 contracts and 57 purchase orders reviewed, the documented procurement method or listed exemption was incorrect for 12 contracts and 13 purchase orders. • Of the 12 contracts with an incorrect procurement method documented in the FACTS, five documented an exemption which was not applicable to the contract. • Of the 13 purchase orders with an incorrect procurement method documented in the FACTS, five documented an exemption which was not applicable to the purchase. • The referenced authority for the procurement method of 11 contracts and six purchase orders was not correctly cited. With the exception of program areas that manage their own procurement function, program area contract management generally prepares a FACTS workbook with pertinent contract information and submits it to the Bureau of General Services staff for manual entry in the FACTS.</p> <p><b>RECOMMENDATION</b> We recommended the Division of Administrative Services, Bureau of General Services establish additional oversight and training for program and procurement staff providing and entering information in the FACTS in order to ensure Department contracts are entered accurately and in compliance with Section 215.985, F.S.</p>	(1) The Division of Administrative Services agreed with the recommendation. The Bureau of General Services will begin updating internal processes which will be used when entering contract information in FACTS to include the procurement file for competitively procured solicitations. In addition, the FACTS Workbook is being updated to provide additional instructions and clarity for program areas, to include program statutory authority and procurement methods. Note: Regarding some of the incorrect citation references for POs in FACTS, we did discover an issue within the two reporting systems (MFMP and FACTS). Due to recent changes in Chapter 287, F.S., some citation references are not being updated through the automated process which has created a discrepancy in the referenced authority for procurement methods between the two systems. The Bureau of General Services will notify the Department of Financial Services requesting the Validation Codes for Method of Procurement be updated to reflect statute changes which should correct the citation discrepancies.	



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A-2122DEP-004	5/13/2022	Department-Wide	<p><b>FINDING #2</b> Under Section 287.057(3)(e)(12), F.S., services or commodities provided by government entities are not subject to competitive procurement requirements. Of the sampled purchase orders, two were documented as government entities exempt from competitive procurement. However, both were non-profit corporations which do not qualify for the exemption. Of the two purchase orders, one was from the Division of Recreation and Parks for a Park exhibit and the other was from Division of Waste Management for an amnesty day recycling event.</p> <p><b>RECOMMENDATION</b> We recommended the Division of Administrative Services, Bureau of General Services provide additional oversight over Department purchases documented as government entities exempt from competitive procurement. This exemption should only include purchases to applicable government entities.</p>	(2) The Division of Administrative Services agreed with the recommendation. The Bureau of General Services has updated their internal review process to include additional oversight with supervisory review for these purchases.	
A-2122DEP-004	5/13/2022	Department-Wide	<p><b>FINDING #3</b> Section 258.007(3)(a), F.S., states <i>the Division of Recreation and Parks may grant privileges, leases, concessions, and permits for the use of land for the accommodation of visitors in various parks, monuments, and memorials, provided no natural curiosities or objects of interest shall be granted, leased or rented on such terms as shall deny or interfere with free access to them by the public; provided further, such grants, leases, and permits may be made and given without advertisement or securing competitive bids; and provided further, that no grant, lease, or permit shall be assigned or transferred by any grantee without consent of the division</i> . During the audit period, 91 concession contracts were executed by the Division of Recreation and Parks. The Division of Recreation and Parks documents an exemption from procurement for concession services under Section 258.007(3)(a), F.S. Based on discussion with the Bureau of Operational Services, management advised that the Division of Recreation and Parks had historically understood concession contracts to be exempt from competitive procurement under this statute. However, the statute does not include concessions in activities that may be made and given without advertisement or securing competitive bids. We sampled two concession contracts executed during the audit period. In both the sampled contracts, the Division of Recreation and Parks had advertised a Call for Business Plans in soliciting proposals for concession services. Based on our review of procurement documents, these Call for Business Plans solicitations did not follow requirements for procurement under Section 287.057, F.S. and Chapter 60A-1, F.A.C. Upon inquiry, the Bureau of Operational Services management indicated that a Call for Business Plans is used for executing some concession contracts but not others. Management advised that the concession contracts were revenue generating contracts which were not subject to procurement requirements under Section 287.057, F.S. Section 287.057, F.S. is used for the competitive solicitation processes for procurement of commodities or contractual services in excess of the threshold amount provided for CATEGORY TWO in s. 287.017. The threshold category for competitive solicitation is not distinguished under the statute as only applying to anticipated expenditures. Revenue generating activities have an inherent value and opportunity cost to the state.</p> <p><b>RECOMMENDATION</b> To ensure concession contracts provide the best value to the state and promote transparency in procurement, we recommended the Division of Administrative Services work with the Division of Recreation and Parks to ensure procurement of all concession contracts are competitively solicited consistent with the Department's solicitation process and meet the requirements outlined in Section 287.057, F.S. and Chapter 60A-1, F.A.C.</p>	(3) The Division of Recreation and Parks agreed with the recommendation and will review the finding and consult with the Division of Administrative Services and the Office of General Counsel to evaluate their procedures.	
A-2122DEP-004	5/13/2022	Department-Wide	<p><b>FINDING #4</b> Of the 5,434 purchase orders documented as invitation to negotiate, 5,403 (99%) were purchase orders related to the Division of Waste Management Petroleum Restoration Program remediation activities. These purchase orders represent work assignments under Agency Term Contracts negotiated prior to the scope of the audit and in accordance with Chapter 62-772.400, F.A.C. Chapter 62-772.400(3), F.A.C., states in part, <i>in order to seek additional value and be consistent with subsection 60A-1.043(2), F.A.C. (6-21-04) <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-03575">http://www.flrules.org/Gateway/reference.asp?No=Ref-03575</a>, hereby adopted and incorporated by reference, the Department will specify in all agency term contracts a dollar threshold based on the categories in Section 287.017, F.S., above which the Department will request quotes from agency term contractors for a phase of site rehabilitation</i> . During the audit period, purchase orders were assigned to 67 vendors who were under an Agency Term Contract previously awarded by the Petroleum Restoration Program. The Petroleum Restoration Program does not seek competitive quotes from contractors for a phase of site rehabilitation unless the estimated amount exceeds the category outlined in Section 287.017, F.S., which is referenced in the Petroleum Restoration Program Agency Term Contract Selection Process as Category Five (\$325,000). We reviewed a sample of four purchase orders for petroleum site rehabilitation services. All were direct assigned for continuing scope. Two purchase orders exceeded \$325,000. The Petroleum Restoration Program did not request competitive quotes as specified in rule for these purchase orders. Purchase orders for construction activities generally add a funding line item (23-1) as Contingent Funding Allowance for Field Change Orders. The Petroleum Restoration Program Agency Term Contract Selection Process includes a statement that the \$325,000 threshold excludes costs for line item 23-1 Contingent Funding Allowance for Field Change Orders. According to the PRP Environmental Administrator, contingent funding is added to purchase orders for construction as a means for efficient change orders necessary as identified in the field. Excluding this part of the purchase order price in the threshold for soliciting quotes has been a historical practice. The Petroleum Restoration Program's decision to exclude purchase orders in excess of Category Five from being subject to a request for quote is inconsistent with requirements under Chapter 62-772.400(3), F.A.C. The rule does not contain a provision for the exclusion of the portion of purchase order funding designated as contingent funding.</p> <p><b>RECOMMENDATION</b> We recommended the Petroleum Restoration Program adhere to the requirements of Chapter 62-772-400(3), F.A.C. with respect to the required threshold for competitive quotes. In order to comply with the rule, the Petroleum Restoration Program should either remove contingent funding from its purchase orders or discontinue the exclusion of budgeted contingent funding from the threshold amount requiring a request for quote.</p>	(4) The Division of Waste Management agreed with the recommendation. The Petroleum Restoration Program has discontinued the exclusion of budgeted contingent funding from the threshold amount requiring a request for quote. On May 4, 2022, the Petroleum Restoration Program posted an update to the Agency Term Contracts assignment process which now includes the contingent funding in the threshold amount requiring a request for quote. This revision to the assignment process became effective on May 11, 2022.	

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A-2122DEP-004	5/13/2022	Department-Wide	<p><b>FINDING #5</b> According to Section 287.057(6), F.S. <i>If less than two responsive bids, proposals, or replies for commodity or contractual services purchases are received, the department [Department of Management Services] or other agency may negotiate on the best terms and conditions. The department [Department of Management Services] or other agency shall document the reasons that such action is in the best interest of the state in lieu of resoliciting competitive sealed bids, or replies. Each agency shall report all such actions to the department [Department of Management Services] on a quarterly basis, in a manner and form prescribed by the department [Department of Management Services].</i> Of the 31 contracts and 57 purchase orders sampled during our audit, competitive solicitation was applicable for two contracts and one purchase order in which only one vendor provided a response. However, the procurement files provided did not document the reasons that such action was in the best interest of the state in lieu of resoliciting bids or proposals. In addition, the Department did not report this information to the Department of Management Services on a quarterly basis. Based on discussions with the Bureau of General Services procurement management, the Department of Management Services has not provided the Department a manner or form with which to provide this report. Procurement management sought guidance from the Department of Management Services on this reporting and were advised that the form and manner for reporting is currently being developed.</p> <p><b>RECOMMENDATION</b> If two quotes cannot be obtained during a competitive solicitation and it is determined that the Department will negotiate the best terms and conditions with the sole respondent, we recommended the Division of Administrative Services work with program areas to document the reasons that such action is in the best interest of the state in lieu of resoliciting bids or proposals. This documentation should be maintained in the procurement file to demonstrate justification for the awarded procurement.</p>	(5) The Division of Administrative Services agreed with the recommendation. The Bureau of General Services has developed and already implemented a justification communication for the program areas to state why resoliciting is not feasible, and a process for procurement staff to follow for documenting and reporting these occurrences to the Department of Management Services.	
A-2122DEP-004	5/13/2022	Department-Wide	<p><b>FINDING #6</b> For purchases which meet or exceed \$2,500 but are less than or equal to the threshold for Category Two (\$35,000), Chapter 60A-1.002(3), F.A.C., states, in part, <i>that if the Department determines that commodities or contractual services are available from only a single source, or that conditions warrant negotiation on the best terms and conditions, the agency may proceed with the procurement. The agency shall document the conditions and circumstances used to determine the procurement method.</i> Within our audit sample, two purchase orders documented procurement using single source as justification. One from a Division of Recreation and Parks park for disposal services which included an Emergency/Single Source/Contract Exception Procurement form with the purchase order, and one from the Division of Recreation and Parks Bureau of Design and Construction for mitigation credits which did not provide justification documentation for the single source. While the form used by the park was signed and approved, it did not contain documentation regarding the conditions and circumstances which justified the single source. Based on our inquiry, the Division of Recreation and Parks Bureau of Design and Construction provided documentation which supported justification for the sole source purchase for the mitigation credits.</p> <p><b>RECOMMENDATION</b> We recommended the Division of Administrative Services work with the Division of Recreation and Parks to ensure that applicable purchases contain necessary documentation of the conditions and circumstances which justify the use of a sole source provider. The Division of Administrative Services should also work with the Division of Recreation and Parks to ensure that Emergency/Single Source/Contract Exception Procurement forms submitted as part of the purchase order, include documented justification prior to approval.</p>	(6) The Division of Administrative Services and Division of Recreation and Parks agreed with the recommendation. The Emergency/Single Source/Contract Exception Procurement form is no longer used and Bureau of General Services will be updating our current documentation requirements for single source procurements. The Division of Recreation and Parks will work with the Division of Administrative Services to ensure that applicable purchases contain necessary documentation of the conditions and circumstances which justify the use of a sole source provider. Division of Recreation and Parks will ensure that Emergency/Single Source/Contract Exception Procurement forms as part of the purchase order will include documented justification prior to approval.	
A-2122DEP-004	5/13/2022	Department-Wide	<p><b>FINDING #7</b> In accordance with Chapter 60A-1.021, F.A.C., the Department of Management Services has designated the Vendor Information Portal as the state's centralized procurement website for electronic posting of agency solicitations, decisions or intended decisions. All competitive solicitations issued by the Department are required to be electronically posted on the Vendor Information Portal. Competitive solicitation for timber sale and concession contracts were not posted in the Vendor Information Portal. Concession contracts were advertised on the Division of Recreation and Park's website and in local publications. The Division of Recreation and Parks allows an external contractor to solicit bids for timber sales. As a result, invited participants are at the discretion of the external contractor.</p> <p><b>RECOMMENDATION</b> We recommended the Division of Administrative Services work with the Division of Recreation and Parks to ensure all competitive solicitations are electronically posted on the Vendor Information Portal as required under Chapter 60A-1.021, F.A.C.</p>	(7) The Division of Recreation and Parks agreed with the recommendation and will review the finding and consult with the Division of Administrative Services and the Office of General Counsel to evaluate their procedures.	
A-2122DEP-010	6/30/2022	Division of Recreation and Parks	<p><b>FINDING #1</b> Based on Paragraph 31.c., iv., of the Agreement, the Accessibility and Inclusion Policy must be posted on the Schwarze Enterprises, Inc. at DeLeon Springs State Park's (Concessionaire) premises and on the website. During the site visit, we verified the policy was posted at the Concessionaire's operation. However, it was not posted on the Concessionaire's website as required under the Agreement.</p> <p><b>RECOMMENDATION</b> We recommended the Division of Recreation and Parks (Division) work with the Park Manager to ensure the Concessionaire posts its Accessibility and Inclusion Policy on the website as required.</p>	(1) The Division agreed with the recommendation. On June 3, 2022, the Park Manager directed the Concessionaire, in writing, to post its Accessibility and Inclusion Policy on the website as required.	

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A-2122DEP-010	6/30/2022	Division of Recreation and Parks	<p><b>FINDING #2</b> Based on Paragraph 35 of Amendment #1, <i>the Concessionaire will not employ within the Park any person 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's Dru Sjodin National Sex Offender Public Website ("NSOPW"). The Concessionaire will conduct a sexual predator and sexual offender investigation on all employees and subcontractors prior to executing this Amendment #1. The Concessionaire will conduct a sexual predator and sexual offender investigation on all employees and subcontractors hired subsequent to execution of this Amendment #1. The Concessionaire will keep a copy of its investigation records in the Concessionaire's personnel files.</i> Of the 14 employees reviewed for the audit period, the Concessionaire provided six FDLE Sexual Predator and Sexual Offender checks. One of the six checks was not dated. The Concessionaire also provided eight of the 14 employee NSOPW checks. Of the eight checks, three were completed after hire. Based on discussion with the Concessionaire, one of the two checks was completed by the Concessionaire due to the Agreement and Amendment #1 language. Additionally, according to Chapter 8 of the Division Operations Manual, <i>Quarterly Reports are used to assess the Concessionaire's performance and facilities and ensure that the terms outlined in the agreement are being followed. Required Staff -Park Manager, District, Concessionaire's Agreement Manager. During the walk through, the PM will review and complete each item in the concessionaire Quarterly Evaluation form and make notes where appropriate. Once completed, the PM and concessionaire will discuss and sign and date the form. Further, any deficiencies noted in the walk-through must be corrected by the concessionaire. To document the deficiency, the PM needs to issue a Notice of Non-Compliance.</i> Based on three Concessionaire Quarterly Evaluations reviewed for the audit period, the Park Manager documented that Sexual Predator and Sexual Offender checks were completed and filed for all employees.</p> <p><b>RECOMMENDATION</b> We recommended the Division work with the Park Manager and Concessionaire to ensure that FDLE and NSOPW sexual predator and sexual offender checks are conducted for all Concession employees prior to hire as required. Additionally, we recommended the Division work with the Park Manager to ensure Quarterly Evaluations are completed with accurate information to support the actual performance and compliance of the Concessionaire.</p>	(2) The Division agreed with the recommendation. On June 6, 2022, the Division issued a Notice of Noncompliance to the Concessionaire requiring the completion of required checks on all current employees and providing direction to the Concessionaire that future checks are to be conducted prior to new employees starting work in the DeLeon Springs State Park (Park). The Concessionaire has since provided the required records.	
A-2122DEP-010	6/30/2022	Division of Recreation and Parks	<p><b>FINDING #3</b> Based on Exhibit A, Minimum Operational Requirements and Procedures of the Agreement, the Department was required to provide written pre-approvals for operations and services provided by the Concessionaire upon execution of the Agreement. These approvals were to be maintained in the Park file. The Agreement was executed on September 1, 2017 and amended on January 19, 2021. However, the Park Manager provided the Concessionaire a memo dated November 5, 2021, that the items were pre-approved by the Park Manager. Based on our inquiry, the Park Manager was unable to locate prior pre-approvals by the Department.</p> <p><b>RECOMMENDATION</b> We recommended the Department provide written pre-approvals for operations and services provided by the Concessionaire upon execution of the Agreement and that these approvals are maintained in the Park file as required.</p>	(3) The Division agreed with the recommendation. Going forward, the Park Manager will ensure that written pre-approvals for operations and services provided by the Concessionaire upon execution of the Agreement are maintained in the Park file.	
A-2122DEP-010	6/30/2022	Division of Recreation and Parks	<p><b>FINDING #4</b> Exhibit A, Paragraph 5 of the Agreement states that <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 is 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> Further, based on Chapter 11.2 of the Division Operations Manual, <i>to approve and file the plan, after approving the Maintenance and Repair Plan, the PM must ensure that the final plan is uploaded to SharePoint and filed in the appropriate location(s). To ensure revisions are filed, the PM must ensure that any revised Maintenance and Repair Plan arising from the review process outlined above is uploaded to SharePoint and filed in the appropriate location(s).</i> Based on Exhibit A, Paragraph 6 of the Agreement 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's, the District's, 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> Additionally, based on Chapter 11.4 of the Division Operations Manual, <i>after all edits are finalized, the PM will email a copy to the PBDS [Park Business Development Specialist] assigned to their district and copy FPS [Florida Park Services]. The PBDS will upload the document to the appropriate park file folder on SharePoint. Any edits or changes to the Environmental Protection Plan must be pre-approved, in writing, by the Department. If no changes are made, another copy of the Environmental Protection Plan with the current year's date should be resubmitted by the concessionaire for filing.</i> We obtained copies of the Maintenance and Repair and Environmental Protection Plans. Upon review, neither of the plans contained a date or management approvals. Based on our inquiry, the Park Manager was unable to locate or provide documentation demonstrating that the plans had been approved or revised since the execution of the Agreement.</p> <p><b>RECOMMENDATION</b> We recommended the Division work with the Park Manager to provide adequate oversight of the Maintenance and Repair and Environmental Protection Plans to ensure that written approvals are obtained for plans and documentation to support approvals are obtained in the Park file as required.</p>	(4) The Division agreed with the recommendation. The Bureau of Operational Services has developed an onboarding checklist to be completed at the initiation of each new agreement going forward. Bureau of Operational Services, in coordination with District and Park staff, will use this tool to assure adequate oversight of the Maintenance and Repair and Environmental Protection Plans to ensure that written approvals are obtained for plans and documentation to support approvals are retained in the Park file as required.	

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
A-2122DEP-010	6/30/2022	Division of Recreation and Parks	<p><b>FINDING #5</b> Based on the Agreement, the Concessionaire shall provide lawn maintenance for the areas identified on the map in Exhibit I, a minimum of once per week during the months of June, July and August. The Concessionaire is responsible for the mowing around the Restaurant and boat launch areas during these months. However, based on discussion with the Concessionaire and Park Manager, Park staff provide lawn maintenance in these areas year-round.</p> <p><b>RECOMMENDATION</b> We recommended the Division work with the Park Manager and Concessionaire to ensure that lawn maintenance is performed according to Agreement requirements.</p>	(5) The Division agreed with the recommendation. On June 14, 2022, the Park Manager provided written direction to the Concessionaire to perform lawn maintenance in compliance with Agreement terms and directed that a schedule be provided and implemented by the Concessionaire to assure compliance with the direction.	

# Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Executive Direction and Support Services
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Jay Arnold

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

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

## 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y	Y	Y	Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y	Y	Y	

## AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y	Y	Y	Y	
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> 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? <b>(CSDR, CSA)</b>	Y	Y	Y	Y	
<b>TIP</b> 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	

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

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

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

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y	Y	Y	Y	
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3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y	Y	Y	Y	
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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	Y	Y	Y	
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4.2	Is the program component code and title used correct?	Y	Y	Y	Y	
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TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
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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	Y	Y	Y	
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#### AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y	Y	Y	
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5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y	Y	Y	Y	
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Action		Program or Service (Budget Entity Codes)				
		31010100	37010200	37010300	37010400	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	
TIP	Exhibit D-3 is 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.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
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?	N/A	N/A	Y	N/A	
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	Y	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	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)				
		31010100	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	Y	N/A	Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	Y	N/A	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	Y	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	Y	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. ( <b>PLRR, PLMO</b> )	N/A	N/A	N/A	N/A	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 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)?	N/A	N/A	Y	Y	
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	
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	N/A	N/A	N/A	N/A	
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A	N/A	N/A	Y	



Action		Program or Service (Budget Entity Codes)				
		31010100	37010200	37010300	37010400	
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A	N/A	N/A	N/A	
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	N/A	N/A	N/A	N/A	
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. <b>(NAAR, BSNR)</b>	Y	Y	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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 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.					

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

<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	Y	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	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	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	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? <b>The agency can provide a list of individual grants.</b>	N/J	Y	Y	N/A
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	Y	Y	N/A
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	Y	N/A

Action		Program or Service (Budget Entity Codes)				
		31010100	37010200	37010300	37010400	
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	Y	Y	Y	
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y	Y	
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y	Y	
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A	N/A	Y	N/A	
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y	Y	Y	Y	
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		31010100	37010200	37010300	37010400	
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	Y	
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
<b>10. SCHEDULE III (PSCR, SC3)</b>						
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y	N/A	N/A	
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A	N/A	
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	N/A	Y	
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A	N/A	N/A	N/A	

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

**TIP** If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the

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

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

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

**15. SCHEDULE VIII C (EADR, S8C) (NO LONGER REQUIRED)**

**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	Y	Y	Y	
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**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	
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16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (**Audit #1 should print "No Activities Found"**)

Y	Y	Y	Y	
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16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (**Audit #2 should print "No Operating Categories Found"**)

Y	N/A	N/A	N/A	
---	-----	-----	-----	--

16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which should appear in Section II? (Note: The activities listed in **Audit #3** do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)

Y	Y	Y	Y	
---	---	---	---	--

Action		Program or Service (Budget Entity Codes)				
		31010100	37010200	37010300	37010400	
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	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.						
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
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: <b>IT@LASPBS.STATE.FL.US</b> ?	N/A	N/A	N/A	N/A	
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A	N/A	
<b>AUDITS - GENERAL INFORMATION</b>						
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.						
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	N/A	N/A	N/A	
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	N/A	N/A	N/A	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	N/A	N/A	
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	

# Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Land Administration and Management
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Jay Arnold

*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)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> 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? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> 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 56 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 14 through 27)? Do they clearly describe the issue?	Y				

		Program or Service (Budget Entity Codes)			
Action		87100400			
<b>3. EXHIBIT B (EXBR, EXB)</b>					
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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.				
<b>4. EXHIBIT D (EADR, EXD)</b>					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y			
4.2	Is the program component code and title used correct?	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y			



		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? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
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 2021-22 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.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
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.				
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
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 64 through 69 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 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			

Action		Program or Service (Budget Entity Codes)			
		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 92 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 #23-003?	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. <b>(PLRR, PLMO)</b>	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y			
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 88 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			
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A			

Action		Program or Service (Budget Entity Codes)			
		37100400			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	Y			
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. <b>(NAAR, BSNR)</b>	Y			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2022-23? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2022-23. 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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 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 2022-23 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.				

		Program or Service (Budget Entity Codes)			
Action		37100400			
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b> <b>(Required to be posted to the Florida Fiscal Portal)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	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? <b>The agency can provide a list of individual grants.</b>	N/J			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y			

Action		Program or Service (Budget Entity Codes)			
		37100400			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y			
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y			
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A			
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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			
<b>AUDITS:</b>					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y			

		Program or Service (Budget Entity Codes)			
Action		37100400			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See pages 124 through 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.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	Y			
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y			
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.				

		Program or Service (Budget Entity Codes)			
Action		37100400			
<b>14. SCHEDULE VIII B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
<b>15. SCHEDULE VIII C (EADR, S8C) (NO LONGER REQUIRED)</b>					
<b>16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y			
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
16.3	Does the FY 2021-22 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> 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? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				

		Program or Service (Budget Entity Codes)				
Action		87100400				
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 109 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 128 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
<b>AUDITS - GENERAL INFORMATION</b>						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) 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.					
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
18.5	Are the appropriate counties identified in the narrative?	Y				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>19. FLORIDA FISCAL PORTAL</b>						
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 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Regulatory District Offices
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Jay Arnold

*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)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> 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? <b>(CSDR, CSA)</b>	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 56 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 14 through 27)? Do they clearly describe the issue?	Y				

		Program or Service (Budget Entity Codes)			
Action		37150700			
<b>3. EXHIBIT B (EXBR, EXB)</b>					
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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.				
<b>4. EXHIBIT D (EADR, EXD)</b>					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y			
4.2	Is the program component code and title used correct?	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y			

		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? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
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 2021-22 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.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
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.				
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
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 64 through 69 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 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.)	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			

Action		Program or Service (Budget Entity Codes)			
		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 92 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 #23-003?	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. <b>(PLRR, PLMO)</b>	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 88 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)?	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			
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	Y			

Action		Program or Service (Budget Entity Codes)			
		37150700			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	Y			
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. <b>(NAAR, BSNR)</b>	Y			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2022-23? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2022-23. 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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 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 2022-23 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.				

		Program or Service (Budget Entity Codes)			
Action		37150700			
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b> <b>(Required to be posted to the Florida Fiscal Portal)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
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? <b>The agency can provide a list of individual grants.</b>	N/J			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y			

Action		Program or Service (Budget Entity Codes)			
		37150700			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y			
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y			
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y			
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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			
<b>AUDITS:</b>					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y			

Action		Program or Service (Budget Entity Codes)				
		37150700				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See pages 124 through 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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	N/A				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	Y				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					



		Program or Service (Budget Entity Codes)			
Action		37150700			
<b>14. SCHEDULE VIII B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
<b>15. SCHEDULE VIII C (EADR, S8C) (NO LONGER REQUIRED)</b>					
<b>16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
16.3	Does the FY 2021-22 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> 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? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				

		Program or Service (Budget Entity Codes)			
Action		37150700			
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 109 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 128 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	Y			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y			
<b>AUDITS - GENERAL INFORMATION</b>					
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) 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.					
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A			
18.5	Are the appropriate counties identified in the narrative?	N/A			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A			
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>19. FLORIDA FISCAL PORTAL</b>					
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 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Water Policy and Ecosystem Restoration
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Jay Arnold

*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)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> 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? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> 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 56 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 14 through 27)? Do they clearly describe the issue?	Y				

		Program or Service (Budget Entity Codes)				
Action		37200100				
<b>3. EXHIBIT B (EXBR, EXB)</b>						
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? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Y				

		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? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
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 2021-22 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.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
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.				
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
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 64 through 69 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 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			

Action		Program or Service (Budget Entity Codes)			
		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 92 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 #23-003?	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. <b>(PLRR, PLMO)</b>	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y			
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 88 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			
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	Y			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A			

Action		Program or Service (Budget Entity Codes)			
		37200100			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	Y			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	Y			
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. <b>(NAAR, BSNR)</b>	Y			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2022-23? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2022-23. 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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 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 2022-23 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.				

		Program or Service (Budget Entity Codes)			
Action		37200100			
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b> <b>(Required to be posted to the Florida Fiscal Portal)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	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? <b>The agency can provide a list of individual grants.</b>	N/J			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y			



Action		Program or Service (Budget Entity Codes)			
		37200100			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y			
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y			
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A			
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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			
<b>AUDITS:</b>					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y			

		Program or Service (Budget Entity Codes)				
Action		37200100				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See pages 124 through 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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	Y				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

		Program or Service (Budget Entity Codes)			
Action		37200100			
<b>14. SCHEDULE VIII B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
<b>15. SCHEDULE VIII C (EADR, S8C) (NO LONGER REQUIRED)</b>					
<b>16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y			
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
16.3	Does the FY 2021-22 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> 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? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y			

		Program or Service (Budget Entity Codes)			
Action		37200100			
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 109 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 128 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y			
<b>AUDITS - GENERAL INFORMATION</b>					
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) 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.					
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y			
18.5	Are the appropriate counties identified in the narrative?	Y			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y			
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>19. FLORIDA FISCAL PORTAL</b>					
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 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Restoration Assistance
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Jay Arnold

*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)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

### AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> 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? <b>(CSDR, CSA)</b>	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 56 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 14 through 27)? Do they clearly describe the issue?	Y				

		Program or Service (Budget Entity Codes)				
Action		3720100				
<b>3. EXHIBIT B (EXBR, EXB)</b>						
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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y				

Action		Program or Service (Budget Entity Codes)				
		3720100				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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 2021-22 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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
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.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
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 64 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 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				

Action		Program or Service (Budget Entity Codes)			
		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 92 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 #23-003?	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. <b>(PLRR, PLMO)</b>	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	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 88 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			
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A			



Action		Program or Service (Budget Entity Codes)			
		3720100			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	Y			
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. <b>(NAAR, BSNR)</b>	Y			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2022-23? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2022-23. 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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 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 2022-23 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.				

		Program or Service (Budget Entity Codes)			
Action		37220100			
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b> <b>(Required to be posted to the Florida Fiscal Portal)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
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? <b>The agency can provide a list of individual grants.</b>	N/J			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y			

Action		Program or Service (Budget Entity Codes)			
		3720100			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y			
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y			
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y			
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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			
<b>AUDITS:</b>					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y			

		Program or Service (Budget Entity Codes)			
Action		3720100			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See pages 124 through 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.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	N/A			
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A			
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A			
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.				

		Program or Service (Budget Entity Codes)			
Action		3720100			
<b>14. SCHEDULE VIII B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
<b>15. SCHEDULE VIII C (EADR, S8C) (NO LONGER REQUIRED)</b>					
<b>16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
16.3	Does the FY 2021-22 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> 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? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				

		Program or Service (Budget Entity Codes)			
Action		3720100			
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 109 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 128 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y			
<b>AUDITS - GENERAL INFORMATION</b>					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) 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.				
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y			
18.5	Are the appropriate counties identified in the narrative?	Y			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				
<b>19. FLORIDA FISCAL PORTAL</b>					
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 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Science and Laboratory Services
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Jay Arnold

*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)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> 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? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> 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 56 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 14 through 27)? Do they clearly describe the issue?	Y				

	Program or Service (Budget Entity Codes)			
Action	37300100			

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

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

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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
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3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
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**TIP** Generally look for and be able to fully explain significant differences between A02 and A03.

**TIP** Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.

**TIP** Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.

**4. EXHIBIT D (EADR, EXD)**

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
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4.2	Is the program component code and title used correct?	Y				
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**TIP** Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.

**5. EXHIBIT D-1 (ED1R, EXD1)**

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

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
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5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	N				
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		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? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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 2021-22 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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
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.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
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 64 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 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		37500100			
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 92 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?	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 #23-003?	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. <b>(PLRR, PLMO)</b>	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y			
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 88 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			
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A			

Action	Program or Service (Budget Entity Codes)			
	37300100			

7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	Y			
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. <b>(NAAR, BSNR)</b>	Y			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2022-23? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2022-23. 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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 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 2022-23 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		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?	N/A			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y			
8.10	Are the statutory authority references correct?	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? <b>The agency can provide a list of individual grants.</b>	N/J			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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			

		Program or Service (Budget Entity Codes)			
Action		37300100			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y			
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y			
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y			
8.27	Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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			
<b>AUDITS:</b>					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I 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			

	Program or Service (Budget Entity Codes)			
Action	37300100			

TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See pages 124 through 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? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	Y			

**10. SCHEDULE III (PSCR, SC3)**

10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y			

**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	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A			
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.				

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

14.1	Do the reductions comply with the instructions provided on pages 99 through 102 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		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.					
<b>15. SCHEDULE VIIC (EADR, S8C) (NO LONGER REQUIRED)</b>						
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2021-22 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> 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? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 109 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				

	Program or Service (Budget Entity Codes)			
Action	37300100			

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

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				

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

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

**19. FLORIDA FISCAL PORTAL**

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			
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# Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Resource Management
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Jay Arnold

*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)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> 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? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> 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				

	Program or Service (Budget Entity Codes)				
Action	37350400				

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

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

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		37350400				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
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.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
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. <b>(PLRR, PLMO)</b>	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				
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	Y				

		Program or Service (Budget Entity Codes)				
Action		37350400				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	Y				
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. <b>(NAAR, BSNR)</b>	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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 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.					

	Program or Service (Budget Entity Codes)				
Action	37350400				

<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y			
8.10	Are the statutory authority references correct?	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? <b>The agency can provide a list of individual grants.</b>	N/J			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y			

		Program or Service (Budget Entity Codes)				
Action		37350400				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				
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				
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y				

		Program or Service (Budget Entity Codes)				
Action		37350400				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
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				



	Program or Service (Budget Entity Codes)			
Action	37350400			

**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 VIII B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)**

14.1 Do the reductions comply with the instructions provided on pages 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

**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) (NO LONGER REQUIRED)**

**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

16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which should 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

		Program or Service (Budget Entity Codes)				
Action		37350400				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
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: <b>IT@LASPBS.STATE.FL.US?</b>	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
<b>AUDITS - GENERAL INFORMATION</b>						
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.						
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
18.5	Are the appropriate counties identified in the narrative?	Y				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y				
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
<b>19. FLORIDA FISCAL PORTAL</b>						
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): Enviromental Protection/ Waste Management
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Jay Arnold

*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)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

### AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> 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? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.					

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

	Program or Service (Budget Entity Codes)				
Action	37450300				

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

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

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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
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3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
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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? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
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5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y				
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		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? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
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.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	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 page 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 #21-001?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. ( <b>PLRR, PLMO</b> )	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 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				
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	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? <b>(GENR, LBR3)</b>	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	Y				
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. <b>(NAAR, BSNR)</b>	Y				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

	Program or Service (Budget Entity Codes)			
Action	37450300			

<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>				
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y		
8.10	Are the statutory authority references correct?	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? <b>The agency can provide a list of individual grants.</b>	N/J		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y		



		Program or Service (Budget Entity Codes)				
Action		37450300				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
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				
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y				

		Program or Service (Budget Entity Codes)				
Action		37450300				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	Y				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
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				

	Program or Service (Budget Entity Codes)			
Action	37450300			

**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 VIII B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)**

14.1 Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)

Y

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

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

**15. SCHEDULE VIII C (EADR, S8C) (NO LONGER REQUIRED)**

**16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)**

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. **The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.** (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)

16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?

Y

**AUDITS INCLUDED IN THE SCHEDULE XI REPORT:**

16.3 Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? **(GENR, ACT1)**

Y

16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? **(Audit #1 should print "No Activities Found")**

Y

16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? **(Audit #2 should print "No Operating Categories Found")**

Y

16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which should 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

		Program or Service (Budget Entity Codes)				
Action		37450300				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US</b> ?	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
<b>AUDITS - GENERAL INFORMATION</b>						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.						
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.						
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
18.5	Are the appropriate counties identified in the narrative?	Y				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y				
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
<b>19. FLORIDA FISCAL PORTAL</b>						
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 2023-24 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/Jay Arnold

*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)? <b>(CSDI or Web LBR Column Security)</b>	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y			

## AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y	Y			
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> 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? <b>(CSDR, CSA)</b>	Y	Y			
<b>TIP</b> 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 56 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 14 through 27)? Do they clearly describe the issue?	Y	Y			

		Program or Service (Budget Entity Codes)				
Action		37500300	37500400			
<b>3. EXHIBIT B (EXBR, EXB)</b>						
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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y	Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y	Y			

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? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y	Y			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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 2021-22 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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
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.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
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 64 through 69 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	Y	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.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 92 of the LBR Instructions.)	Y	Y			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #23-003?	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. <b>(PLRR, PLMO)</b>	N/A	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	Y			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y			
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 88 of the LBR Instructions.)	Y	Y			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y	N/A			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y			
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A			



Action		Program or Service (Budget Entity Codes)				
		37500300	37500400			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	Y	Y			
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. <b>(NAAR, BSNR)</b>	Y	Y			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2022-23? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2022-23. 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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 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 2022-23 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y			

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	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y			
8.10	Are the statutory authority references correct?	Y	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? <b>The agency can provide a list of individual grants.</b>	N/J	N/J			
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	Y			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y			

Action		Program or Service (Budget Entity Codes)				
		37500300	37500400			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y			
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y			
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y			
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 analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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			
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y	Y			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I 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			
<b>TIP</b>	<b>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!</b>					

		Program or Service (Budget Entity Codes)				
Action		37500300	37500400			
TIP	Determine if the agency is scheduled for trust fund review. (See pages 124 through 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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	N/A	N/A			
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A	Y			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y			
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>		N/A			
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>						
14.1	Do the reductions comply with the instructions provided on pages 99 through 102 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			
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.					

		Program or Service (Budget Entity Codes)				
Action		37500300	37500400			
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.						
<b>15. SCHEDULE VIII C (EADR, S8C) (NO LONGER REQUIRED)</b>						
<b>16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)					
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2021-22 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y	Y			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> 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? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y	Y			
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 109 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			

Action		Program or Service (Budget Entity Codes)				
		37500300	37500400			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	Y	N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y			
<b>AUDITS - GENERAL INFORMATION</b>						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) 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.					
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
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)?	N/A	Y			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y			
18.5	Are the appropriate counties identified in the narrative?	Y	Y			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y			

# Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Enviromental Protection/Air Resource Management
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Jay Arnold

*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	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)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

### AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> 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? <b>(CSDR, CSA)</b>	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				

	Program or Service (Budget Entity Codes)				
Action	37550500				

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

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

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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
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3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
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**TIP** Generally look for and be able to fully explain significant differences between A02 and A03.

**TIP** Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.

**TIP** Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.

**4. EXHIBIT D (EADR, EXD)**

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
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4.2	Is the program component code and title used correct?	Y				
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**TIP** Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.

**5. EXHIBIT D-1 (ED1R, EXD1)**

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

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
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5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y				
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		Program or Service (Budget Entity Codes)				
Action		37550500				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
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.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
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		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				
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. <b>(PLRR, PLMO)</b>	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 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				
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A				

		Program or Service (Budget Entity Codes)				
Action		37550500				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	Y				
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. <b>(NAAR, BSNR)</b>	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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 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.					

	Program or Service (Budget Entity Codes)				
Action	37550500				

<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
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? <b>The agency can provide a list of individual grants.</b>	N/J			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y			

Action	Program or Service (Budget Entity Codes)				
	37550500				

8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
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				
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y				

		Program or Service (Budget Entity Codes)				
Action		37550500				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
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				

	Program or Service (Budget Entity Codes)				
Action	37550500				

**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 VIII B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)**

14.1 Do the reductions comply with the instructions provided on pages 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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**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) (NO LONGER REQUIRED)**

**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.)

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16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?

Y				
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**AUDITS INCLUDED IN THE SCHEDULE XI REPORT:**

16.3 Does the FY 2020-21 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (**GENR, ACT1**)

Y				
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16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (**Audit #1 should print "No Activities Found"**)

Y				
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16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (**Audit #2 should print "No Operating Categories Found"**)

Y				
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16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which should 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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		Program or Service (Budget Entity Codes)				
Action		37550500				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
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: <b>IT@LASPBS.STATE.FL.US?</b>	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
<b>AUDITS - GENERAL INFORMATION</b>						
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.						
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
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?	N/A				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
<b>19. FLORIDA FISCAL PORTAL</b>						
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 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Environmental Law Enforcement
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Jay Arnold

*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)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> 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? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> 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				

	Program or Service (Budget Entity Codes)			
Action	37700100			

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

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

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? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y			
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3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y			
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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? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y			
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5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y			
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		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? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
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.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
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. ( <b>PLRR, PLMO</b> )	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	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				
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	Y				

		Program or Service (Budget Entity Codes)				
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7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	N/A				
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. <b>(NAAR, BSNR)</b>	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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 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.					

	Program or Service (Budget Entity Codes)			
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<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>				
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	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?	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? <b>The agency can provide a list of individual grants.</b>	N/J		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y		

	Program or Service (Budget Entity Codes)				
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8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y				

		Program or Service (Budget Entity Codes)			
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8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 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.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A			
<b>10. SCHEDULE III (PSCR, SC3)</b>					
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A			
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
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			



	Program or Service (Budget Entity Codes)			
Action	37700100			

**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 VIII B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)**

14.1 Do the reductions comply with the instructions provided on pages 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

**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) (NO LONGER REQUIRED)**

**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"**)

N/A

16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which should 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

		Program or Service (Budget Entity Codes)				
Action		37700100				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
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: <b>IT@LASPBS.STATE.FL.US</b> ?	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				
<b>AUDITS - GENERAL INFORMATION</b>						
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.						
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	N/A				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
<b>19. FLORIDA FISCAL PORTAL</b>						
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				