



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

September 15, 2023

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

Tim Sadberry, Staff Director
Senate Committee on Appropriations
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Environmental Protection is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2024-25 Fiscal Year. This submission has been approved by Shawn Hamilton, Secretary.

A handwritten signature in black ink, appearing to read "Anna DeCerchio".

Digitally signed by Anna
DeCerchio
Date: 2023.09.15 17:27:19
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Anna DeCerchio, Chief of Staff

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
 10 2 021024 ADMINISTRATIVE TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	47,879.36
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	5,425,467.38
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000500	INTEREST	10.34
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	7,491.01
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,142.77-
040000	EXPENSES	0.00
040000	CF EXPENSES	187,480.87-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	8,683.32-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	12,302.54-
100781	FLAIR SYSTEM REPLACEMENT	0.00
100781	CF FLAIR SYSTEM REPLACEMENT	10,270.00-
	** GL 31100 TOTAL	219,879.50-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,976.63-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	3,868.48-
	** GL 32100 TOTAL	5,845.11-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,851.84-
040000	EXPENSES	3,052.06-
040000	CF EXPENSES	88,979.40-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	388.26-
	** GL 35300 TOTAL	94,271.56-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	89,981.47-
	** GL 35500 TOTAL	89,981.47-

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	1,239.36-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	11,282.41
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	100,569.62-
	** GL 38600 TOTAL	89,287.21-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	4,980,343.88-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	488.20
030000 CF	OTHER PERSONAL SERVICES	28,816.63
040000	EXPENSES	6,163.03
040000 CF	EXPENSES	31,293.82
060000	OPERATING CAPITAL OUTLAY	8,683.32
060000 CF	OPERATING CAPITAL OUTLAY	895.69
100777	CONTRACTED SERVICES	17,943.10
100777 CF	CONTRACTED SERVICES	61,470.60
100781 CF	FLAIR SYSTEM REPLACEMENT	61,951.00
100908 CF	LEGAL SERVICES	327,341.27
101198 CF	OUTSOURCING	2,790.00
	** GL 94100 TOTAL	547,836.66
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	488.20-
030000 CF	OTHER PERSONAL SERVICES	28,816.63-
040000	EXPENSES	6,163.03-
040000 CF	EXPENSES	31,293.82-
060000	OPERATING CAPITAL OUTLAY	8,683.32-
060000 CF	OPERATING CAPITAL OUTLAY	895.69-
100777	CONTRACTED SERVICES	17,943.10-
100777 CF	CONTRACTED SERVICES	61,470.60-
100781 CF	FLAIR SYSTEM REPLACEMENT	61,951.00-
100908 CF	LEGAL SERVICES	327,341.27-
101198 CF	OUTSOURCING	2,790.00-
	** GL 98100 TOTAL	547,836.66-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,747,079.56
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	17,876,076.82
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	15,098.21
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000200	LICENSES	1,961.20
001202	PENALTIES	100.56
	** GL 15103 TOTAL	2,061.76
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	35,813.94
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200	LICENSES	16,809.41-
001202	PENALTIES	85.56-
	** GL 15900 TOTAL	16,894.97-
16300	DUE FROM OTHER DEPARTMENTS	
001620	DISTRIBUTIONS - SUBJECT TO SERVICE CHARGE	898,364.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	23,725.30-
040000	EXPENSES	0.00
040000	CF EXPENSES	7,723.65-
088040	20 MAJOR DISASTERS EMERGENCY REPAIRS	80,441.13-
088040	23 MAJOR DISASTERS EMERGENCY REPAIRS	4,224,505.91-
100021	ACQUISITION/MOTOR VEHICLES	0.00
100021	CF ACQUISITION/MOTOR VEHICLES	57,148.60-
100180	DIST CO-MTR V REG PROCEEDS	0.00
100180	CF DIST CO-MTR V REG PROCEEDS	124,170.50-
100777	CONTRACTED SERVICES	529,000.00-
100777	CF CONTRACTED SERVICES	295.56-
	** GL 31100 TOTAL	5,047,010.65-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	674.76-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	3,669.60-
	** GL 32100 TOTAL	4,344.36-

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	
040000	EXPENSES	0.00
040000	CF EXPENSES	75.25-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,856.26-
	** GL 35300 TOTAL	1,931.51-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	278.25-
100180	DIST CO-MTR V REG PROCEEDS	0.00
100180	CF DIST CO-MTR V REG PROCEEDS	523,840.25-
100195	ASBESTOS REMOVAL PROG FEE	0.00
100195	CF ASBESTOS REMOVAL PROG FEE	1,840.00-
	** GL 35500 TOTAL	525,958.50-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	287.93-
310322	SERVICE CHARGE TO GEN REV	234,478.77-
	** GL 35600 TOTAL	234,766.70-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	85,835.79-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	10,595,438.81-
57201	FUND BALANCE RESTRICTED TITLE V	
000000	BALANCE BROUGHT FORWARD	4,062,313.00-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	2,222.46
030000	CF OTHER PERSONAL SERVICES	976,413.55
040000	EXPENSES	14,162.00
040000	CF EXPENSES	6,653.78
060000	CF OPERATING CAPITAL OUTLAY	292,913.80
088040	23 MAJOR DISASTERS EMERGENCY REPAIRS	752,539.47
100021	ACQUISITION/MOTOR VEHICLES	57,148.60
100021	CF ACQUISITION/MOTOR VEHICLES	104,595.00
100777	CONTRACTED SERVICES	287.76
100777	CF CONTRACTED SERVICES	535,698.64
	** GL 94100 TOTAL	2,742,635.06

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	2,222.46-
030000 CF	OTHER PERSONAL SERVICES	976,413.55-
040000	EXPENSES	14,162.00-
040000 CF	EXPENSES	6,653.78-
060000 CF	OPERATING CAPITAL OUTLAY	292,913.80-
088040 23	MAJOR DISASTERS EMERGENCY REPAIRS	752,539.47-
100021	ACQUISITION/MOTOR VEHICLES	57,148.60-
100021 CF	ACQUISITION/MOTOR VEHICLES	104,595.00-
100777	CONTRACTED SERVICES	287.76-
100777 CF	CONTRACTED SERVICES	535,698.64-
	** GL 98100 TOTAL	2,742,635.06-
	*** 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	12,137,828.94
14100		POOLED INVESTMENTS WITH STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	395,116,455.36
15301		DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		INTEREST	750,348.38
15400		LOANS AND NOTES RECEIVABLE	
002300		REPAYMENT OF LOANS	49,813,641.63
25300		LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002300		REPAYMENT OF LOANS	614,200,057.98
35300		DUE TO OTHER DEPARTMENTS	
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	38,891.00-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	0.00
57200		RESTRICTED BY FEDERAL GOVERNMENT	
000000		BALANCE BROUGHT FORWARD	1,071,979,441.29-
94100		ENCUMBRANCES	
140129	18	DRINK WATER FAC CONSTR-SRL	19,384,212.49
140129	19	DRINK WATER FAC CONSTR-SRL	37,390,156.50
140129	20	DRINK WATER FAC CONSTR-SRL	51,423,145.87
140129	21	DRINK WATER FAC CONSTR-SRL	156,598,708.81
140129	22	DRINK WATER FAC CONSTR-SRL	89,892,667.35
140129	23	DRINK WATER FAC CONSTR-SRL	30,425,304.00
		** GL 94100 TOTAL	385,114,195.02
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140129	18	DRINK WATER FAC CONSTR-SRL	19,384,212.49-
140129	19	DRINK WATER FAC CONSTR-SRL	37,390,156.50-
140129	20	DRINK WATER FAC CONSTR-SRL	51,423,145.87-
140129	21	DRINK WATER FAC CONSTR-SRL	156,598,708.81-
140129	22	DRINK WATER FAC CONSTR-SRL	89,892,667.35-
140129	23	DRINK WATER FAC CONSTR-SRL	30,425,304.00-
		** GL 98100 TOTAL	385,114,195.02-
		*** 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	33,388.59
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	291,624,385.00
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	90.98
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	553,415.62
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	4,605,443.52
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	23,588.53-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	59,359.04-
	** GL 31100 TOTAL	82,947.57-
32100	ACCRUED SALARIES AND WAGES	
100595	RESILIENT FL	0.00
100595	CF RESILIENT FL	4,264.15-
	** GL 32100 TOTAL	4,264.15-
35300	DUE TO OTHER DEPARTMENTS	
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	523.60-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	28,683.86-
	** GL 35300 TOTAL	29,207.46-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	113,696.06-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	4,909.25
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	296,591,517.72-

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

CAT	ENCUMBRANCES	BEGINNING BALANCE
94100		
040000	EXPENSES	23,271.00
040000	CF EXPENSES	35,276.36
050594	CF RGN RESILIENCE COALITIONS	1,490,863.00
080045	23 COASTAL RESILIENCY	9,624.26
100777	CONTRACTED SERVICES	50,220.00
100777	CF CONTRACTED SERVICES	274,277.49
140065	23 FLOOD/SEA LEVEL RISE - STW	50,750,837.00
140078	22 RESILIENT FL PLN GRTS	14,821,221.78
140078	23 RESILIENT FL PLN GRTS	80,000.00
	** GL 94100 TOTAL	67,535,590.89
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	23,271.00-
040000	CF EXPENSES	35,276.36-
050594	CF RGN RESILIENCE COALITIONS	1,490,863.00-
080045	23 COASTAL RESILIENCY	9,624.26-
100777	CONTRACTED SERVICES	50,220.00-
100777	CF CONTRACTED SERVICES	274,277.49-
140065	23 FLOOD/SEA LEVEL RISE - STW	50,750,837.00-
140078	22 RESILIENT FL PLN GRTS	14,821,221.78-
140078	23 RESILIENT FL PLN GRTS	80,000.00-
	** GL 98100 TOTAL	67,535,590.89-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 055011 RESILIENT FLORIDA TRUST FUND-ARP FUNDING		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	50,194.43
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	700,003,866.06
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	1,351,978.50
31100	ACCOUNTS PAYABLE	
145100	22 ARP RES FL GRANTS	101,539.44-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	70,073.84-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
145100	22 ARP RES FL GRANTS	21,040.93-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	701,213,384.78-
94100	ENCUMBRANCES	
145100	22 ARP RES FL GRANTS	187,401,133.43
145100	23 ARP RES FL GRANTS	4,495,568.47
	** GL 94100 TOTAL	191,896,701.90
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
145100	22 ARP RES FL GRANTS	187,401,133.43-
145100	23 ARP RES FL GRANTS	4,495,568.47-
	** GL 98100 TOTAL	191,896,701.90-
	*** 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	568,374.12
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,320,728.24
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000400	MISCELLANEOUS RECEIPTS	8,584.26
001801	REIMBURSEMENTS	46,271.66
	** GL 15102 TOTAL	54,855.92
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
001801	REIMBURSEMENTS	33.96
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	6,764.14
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000400	MISCELLANEOUS RECEIPTS	8,584.26-
001801	REIMBURSEMENTS	46,305.62-
	** GL 15900 TOTAL	54,889.88-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001500	TRANSFERS	1,333,330.00
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	856,658.35
31100	ACCOUNTS PAYABLE	
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	7,734.55-
102577	DRUM REMOVAL AND DISPOSAL	0.00
102577	CF DRUM REMOVAL AND DISPOSAL	12.68-
	** GL 31100 TOTAL	7,747.23-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,498.56-
102261	ON-CALL FEES	0.00
102261	CF ON-CALL FEES	4,502.42-
	** GL 32100 TOTAL	6,000.98-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	350.59-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	190.52-
	** GL 35500 TOTAL	190.52-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	1,749.74-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	401.40-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	5,547,223.13-
57501	FUND BALANCE RESTRICTED-COURT ORDER-MO	
000000	BALANCE BROUGHT FORWARD	522,191.26-
94100	ENCUMBRANCES	
040000	CF EXPENSES	1,053.42
101492	HAZARDOUS WASTE CLEANUP	4,440.40
101492	CF HAZARDOUS WASTE CLEANUP	216,870.32
102577	CF DRUM REMOVAL AND DISPOSAL	8,223.68
	** GL 94100 TOTAL	230,587.82
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	1,053.42-
101492	HAZARDOUS WASTE CLEANUP	4,440.40-
101492	CF HAZARDOUS WASTE CLEANUP	216,870.32-
102577	CF DRUM REMOVAL AND DISPOSAL	8,223.68-
	** GL 98100 TOTAL	230,587.82-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 099005 COASTAL PROTECTION TF - NAT RES DMGE RESTORATION		
G-L	G-L ACCOUNT NAME	
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	60,119,232.18
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	116,358.03
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001800	REFUNDS	7,000.03
31100	ACCOUNTS PAYABLE	
083654 12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	407,019.72-
087127 19	NRDR/FINAL - DEEPWATER HOR	39,321.10-
087127 21	NRDR/FINAL - DEEPWATER HOR	313,419.76-
	** GL 31100 TOTAL	759,760.58-
32100	ACCRUED SALARIES AND WAGES	
083654 12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	1,620.64-
087127 19	NRDR/FINAL - DEEPWATER HOR	3,847.86-
087127 22	NRDR/FINAL - DEEPWATER HOR	15,719.47-
	** GL 32100 TOTAL	21,187.97-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
083654 12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	182.61-
087127 22	NRDR/FINAL - DEEPWATER HOR	6,634.83-
	** GL 35200 TOTAL	6,817.44-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	6,030.90-
35700	DUE TO COMPONENT UNIT/PRIMARY	
087127 19	NRDR/FINAL - DEEPWATER HOR	40,026.25-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57502	FUND BALANCE RESTRICTED-COURT ORDER-NR	
000000	BALANCE BROUGHT FORWARD	59,408,767.10-
94100	ENCUMBRANCES	
083654 12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	4,764,445.71
087127 18	NRDR/FINAL - DEEPWATER HOR	2,538,288.00
087127 19	NRDR/FINAL - DEEPWATER HOR	8,633,534.13

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 099005 COASTAL PROTECTION TF - NAT RES DMGE RESTORATION

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
087127 21	NRDR/FINAL - DEEPWATER HOR	911,024.87
087127 22	NRDR/FINAL - DEEPWATER HOR	37,646.47
	** GL 94100 TOTAL	16,884,939.18
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
083654 12	NATURAL RESOURCE DAMAGE RESTORATION-DWH	4,764,445.71-
087127 18	NRDR/FINAL - DEEPWATER HOR	2,538,288.00-
087127 19	NRDR/FINAL - DEEPWATER HOR	8,633,534.13-
087127 21	NRDR/FINAL - DEEPWATER HOR	911,024.87-
087127 22	NRDR/FINAL - DEEPWATER HOR	37,646.47-
	** GL 98100 TOTAL	16,884,939.18-
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/23

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2023

DATE RUN 08/08/23
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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		2,006,792.62
25800	ADVANCES TO COMPONENT UNITS		
140047	07 G/A-WATER PROJECTS		54,180.38
35600	DUE TO GENERAL REVENUE		
310322	SERVICE CHARGE TO GEN REV		67.98-
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		2,060,905.02-
94100	ENCUMBRANCES		
087101	15 STALLION HMCK HAB RST PROJ		280,118.87
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		120,213.75
140126	12 BEACH PROJECTS - STW		208,960.17
140126	13 BEACH PROJECTS - STW		65,150.91
140126	14 BEACH PROJECTS - STW		210,507.32
140126	15 BEACH PROJECTS - STW		203,916.49
	** GL 94100 TOTAL		1,540,558.50
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
087101	15 STALLION HMCK HAB RST PROJ		280,118.87-
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		120,213.75-
140126	12 BEACH PROJECTS - STW		208,960.17-
140126	13 BEACH PROJECTS - STW		65,150.91-
140126	14 BEACH PROJECTS - STW		210,507.32-
140126	15 BEACH PROJECTS - STW		203,916.49-
	** GL 98100 TOTAL		1,540,558.50-
	*** 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	20,878,647.23
12400	CASH IN STATE TREASURY UNVERIFIED	
000200	LICENSES	20,576.20
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	236,176,155.40
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	1,027.94
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	30,459.08
001202	PENALTIES	23,646.15
001800	REFUNDS	19,403.42
001801	REIMBURSEMENTS	330,722.35
	** GL 15102 TOTAL	404,231.00
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000200	LICENSES	11,260.00
000400	MISCELLANEOUS RECEIPTS	41.80
001202	PENALTIES	700.55
001801	REIMBURSEMENTS	711.08
	** GL 15103 TOTAL	12,713.43
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	447,579.98
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200	LICENSES	41,244.08-
000400	MISCELLANEOUS RECEIPTS	41.80-
001202	PENALTIES	24,476.70-
001801	REIMBURSEMENTS	321,338.45-
	** GL 15900 TOTAL	387,101.03-
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	19,775,574.61
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000200	LICENSES	375.00
001202	PENALTIES	300.00
	** GL 16500 TOTAL	675.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16502	DUE FROM COUNTIES	
000200	LICENSES	200.00
001202	PENALTIES	160.00
	** GL 16502 TOTAL	360.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	2,200.00-
040000	EXPENSES	0.00
040000 CF	EXPENSES	10,837.62-
082474 20	CLEANUP OF STATE/LANDS	103,637.49-
087889 21	PETROLEUM TANKS CLEANUP	1,021,133.53-
087889 22	PETROLEUM TANKS CLEANUP	2,728,121.79-
087889 23	PETROLEUM TANKS CLEANUP	1,247,722.61-
100014	ACQ & REPLACE PATROL VEH	0.00
100014 CF	ACQ & REPLACE PATROL VEH	2,317.00-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492 CF	HAZARDOUS WASTE CLEANUP	1,166.15-
104132	UNDERGROUND TANK CLEANUP	0.00
104132 CF	UNDERGROUND TANK CLEANUP	1,273,488.28-
104138	LOC GVT CLEANUP CONTRACT	130,715.60-
	** GL 31100 TOTAL	6,521,340.07-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	3,487.80-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	2,847.85-
100029	STG TK COMPL VERIFICATION	0.00
100029 CF	STG TK COMPL VERIFICATION	2,171.75-
102261	ON-CALL FEES	0.00
102261 CF	ON-CALL FEES	1,542.72-
	** GL 32100 TOTAL	10,050.12-
33101	DEPOSITS PAYABLE ESCROW	
000000	BALANCE BROUGHT FORWARD	150,000.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000200	LICENSES	8,672.50-
180215	TR/COASTAL PROTECTION TF	1,333,330.00-
	** GL 35200 TOTAL	1,342,002.50-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	26.25-
104138	LOC GVT CLEANUP CONTRACT	0.00
104138 CF	LOC GVT CLEANUP CONTRACT	252,716.05-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	23,198.33-
	** GL 35300 TOTAL	275,940.63-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	1,081.34-
087889 21	PETROLEUM TANKS CLEANUP	30,572.00-
087889 22	PETROLEUM TANKS CLEANUP	3,850.34-
104138	LOC GVT CLEANUP CONTRACT	214,291.00-
104138 CF	LOC GVT CLEANUP CONTRACT	29,511.98-
	** GL 35500 TOTAL	279,306.66-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	175,337.04-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	63,294.77-
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	8,759.19-
	** GL 38600 TOTAL	72,053.96-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001801	REIMBURSEMENTS	8,908.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	268,495,500.78-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	2,200.00
040000	EXPENSES	1,500.30
040000 CF	EXPENSES	11,053.60
082474 20	CLEANUP OF STATE/LANDS	408,826.71
087889 21	PETROLEUM TANKS CLEANUP	12,650,155.19
087889 22	PETROLEUM TANKS CLEANUP	44,450,226.11
087889 23	PETROLEUM TANKS CLEANUP	68,578,819.40
100014	ACQ & REPLACE PATROL VEH	2,317.00
100029 CF	STG TK COMPL VERIFICATION	636,420.63
100777 CF	CONTRACTED SERVICES	6,822.17
101492 CF	HAZARDOUS WASTE CLEANUP	3,000.00
104132 CF	UNDERGROUND TANK CLEANUP	614,158.45

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

CAT			BEGINNING BALANCE
104138	CF	LOC GVT CLEANUP CONTRACT	1,090,145.19
		** GL 94100 TOTAL	128,455,644.75
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000		OTHER PERSONAL SERVICES	2,200.00-
040000		EXPENSES	1,500.30-
040000	CF	EXPENSES	11,053.60-
082474	20	CLEANUP OF STATE/LANDS	408,826.71-
087889	21	PETROLEUM TANKS CLEANUP	12,650,155.19-
087889	22	PETROLEUM TANKS CLEANUP	44,450,226.11-
087889	23	PETROLEUM TANKS CLEANUP	68,578,819.40-
100014		ACQ & REPLACE PATROL VEH	2,317.00-
100029	CF	STG TK COMPL VERIFICATION	636,420.63-
100777	CF	CONTRACTED SERVICES	6,822.17-
101492	CF	HAZARDOUS WASTE CLEANUP	3,000.00-
104132	CF	UNDERGROUND TANK CLEANUP	614,158.45-
104138	CF	LOC GVT CLEANUP CONTRACT	1,090,145.19-
		** GL 98100 TOTAL	128,455,644.75-
		*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/23

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BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2023

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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 07/01/23

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2023

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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 212004 INLAND PROTECTION TRUST FUND-ARP FUNDING		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	47,261.32
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	46,740,351.04
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	90,594.74
31100	ACCOUNTS PAYABLE	
085178	22 ARP PETROLEUM TNKS CLEANUP	935,120.66-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	4,695.58-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
085178	22 ARP PETROLEUM TNKS CLEANUP	510.66-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	45,937,880.20-
94100	ENCUMBRANCES	
085178	22 ARP PETROLEUM TNKS CLEANUP	45,112,847.17
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
085178	22 ARP PETROLEUM TNKS CLEANUP	45,112,847.17-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	573,264.10
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,081,212.22
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	2,086.05
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	108.12-
35700	DUE TO COMPONENT UNIT/PRIMARY	
141117 17	EVERGLADES RESTORATION	973,549.30-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	682,904.95-
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/23

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BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2023

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

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 221017 SOETF REST KEYS WASTEWATER BOND SERIES 2015A		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,898.38
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57100	RESTRICTED BY CREDITORS	
000000	BALANCE BROUGHT FORWARD	2,898.38-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	4,408,197.44
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	86,915,943.87
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	2,004.67
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEES	2,741.08
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	177,828.29
15400	LOANS AND NOTES RECEIVABLE	
000100	FEEES	3,959,043.14
16300	DUE FROM OTHER DEPARTMENTS	
000100	FEEES	51,401.24
000700	U S GRANTS	0.00
001510	TRANSFER OF FEDERAL FUNDS	12,824.84
	** GL 16300 TOTAL	64,226.08
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	3,979,505.08
001970	SALES OF GOODS/SERVICES TO FEDERAL GOVERNME	6,043.57
	** GL 16400 TOTAL	3,985,548.65
16504	DUE FROM OTH ST POLITICAL SUBDIVISIONS	
000100	FEEES	336.76
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	20,019.93-
040000	EXPENSES	0.00
040000	CF EXPENSES	12,197.16-
100021	ACQUISITION/MOTOR VEHICLES	0.00
100021	CF ACQUISITION/MOTOR VEHICLES	10,410.40-
100628	WATER QUALITY MGMT/PLAN	0.00

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

CAT			BEGINNING BALANCE
100628	CF	WATER QUALITY MGMT/PLAN	109,195.99-
100777		CONTRACTED SERVICES	0.00
100777	CF	CONTRACTED SERVICES	2,440.00-
101011		FED WASTE PLANNING GRANTS	0.00
101011	CF	FED WASTE PLANNING GRANTS	135.49-
102080		MARINE RESEARCH GRANTS	0.00
102080	CF	MARINE RESEARCH GRANTS	56,252.54-
104132		UNDERGROUND TANK CLEANUP	0.00
104132	CF	UNDERGROUND TANK CLEANUP	18,784.75-
140001	19	FED LAND/WATER CONSV/GRNTS	0.00
140061	22	FLORIDA CZM PROGRAM	4,171.06-
140122	20	CLEAN MARINA	499.15-
		** GL 31100 TOTAL	234,106.47-
32100		ACCRUED SALARIES AND WAGES	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	2,088.37-
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	18,394.54-
087125	17	RESTORE/DEEPWATER HORIZON	195.63-
088137	19	GRANTS & DONAT SPDG AUTH	3,000.03-
100628		WATER QUALITY MGMT/PLAN	0.00
100628	CF	WATER QUALITY MGMT/PLAN	17,401.09-
100750		FL GEOLOGICAL SURVEY GRNTS	0.00
100750	CF	FL GEOLOGICAL SURVEY GRNTS	3,845.52-
101011		FED WASTE PLANNING GRANTS	0.00
101011	CF	FED WASTE PLANNING GRANTS	2,543.50-
102080		MARINE RESEARCH GRANTS	0.00
102080	CF	MARINE RESEARCH GRANTS	12,884.10-
		** GL 32100 TOTAL	60,352.78-
35200		DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100		FEEES	0.10-
087125	17	RESTORE/DEEPWATER HORIZON	182.59-
		** GL 35200 TOTAL	182.69-
35300		DUE TO OTHER DEPARTMENTS	
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	9,216.94-
35500		DUE TO OTHER GOVERNMENTAL UNITS	
040000		EXPENSES	0.00
040000	CF	EXPENSES	682.32-
102080		MARINE RESEARCH GRANTS	0.00
102080	CF	MARINE RESEARCH GRANTS	76.00-
140001	19	FED LAND/WATER CONSV/GRNTS	0.00
140001	20	FED LAND/WATER CONSV/GRNTS	0.00

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

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
140061	22	FLORIDA CZM PROGRAM	7,802.34-
		** GL 35500 TOTAL	8,560.66-
35600		DUE TO GENERAL REVENUE	
180200		TR/GENERAL REVENUE-SWCAP	28,077.67-
310322		SERVICE CHARGE TO GEN REV	4,171.88-
		** GL 35600 TOTAL	32,249.55-
35700		DUE TO COMPONENT UNIT/PRIMARY	
140076	19	G/A-NPS MGMT PLANNING	24,611.08-
35749		DUE TO UNIVERSITIES	
102080		MARINE RESEARCH GRANTS	123,210.64-
38600		CURRENT COMPENSATED ABSENCES LIABILITY	
000000		BALANCE BROUGHT FORWARD	125,444.77-
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	1,069.44-
		** GL 38600 TOTAL	126,514.21-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	11,044,958.71-
57202		FUND BALANCE RESTRICTED SRF GRANT ALLO	
000000		BALANCE BROUGHT FORWARD	57,129,278.44-
57203		FUND BALANCE RESTRICTED SRF SERVICE FE	
000000		BALANCE BROUGHT FORWARD	20,859,319.77-
57204		FUND BALANCE RESTRICTED DWSRF SERVICE	
000000		BALANCE BROUGHT FORWARD	9,863,308.04-
94100		ENCUMBRANCES	
030000	CF	OTHER PERSONAL SERVICES	1,330.04
040000		EXPENSES	9,022.26
040000	CF	EXPENSES	7,225.66
087125	17	RESTORE/DEEPWATER HORIZON	6,182,006.26
088137	20	GRANTS & DONAT SPDG AUTH	542.88
100021		ACQUISITION/MOTOR VEHICLES	10,410.40
100628		WATER QUALITY MGMT/PLAN	81,078.25
100628	CF	WATER QUALITY MGMT/PLAN	1,087,930.44
100748	CF	LABORATORY SERVICES	10,105.58
100750	CF	FL GEOLOGICAL SURVEY GRNTS	14,010.00
100777	CF	CONTRACTED SERVICES	130,908.28
101011	CF	FED WASTE PLANNING GRANTS	134,079.27
101196	CF	AMERICORPS	1,459.25

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

CAT		G-L ACCOUNT NAME	BEGINNING BALANCE
101494	CF	HAZARDOUS WASTE SITE REST	444,622.55
102080		MARINE RESEARCH GRANTS	19,217.48
102080	CF	MARINE RESEARCH GRANTS	581,115.95
104132	CF	UNDERGROUND TANK CLEANUP	118,945.02
140001	20	FED LAND/WATER CONSV/GRNTS	3,889,410.00
140001	21	FED LAND/WATER CONSV/GRNTS	2,158,638.00
140001	22	FED LAND/WATER CONSV/GRNTS	11,341,805.00
140061	21	FLORIDA CZM PROGRAM	60,572.00
140061	22	FLORIDA CZM PROGRAM	116,857.20
140061	23	FLORIDA CZM PROGRAM	422,246.45
140076	17	G/A-NPS MGMT PLANNING	52,139.22
140076	18	G/A-NPS MGMT PLANNING	2,994,409.32
140076	19	G/A-NPS MGMT PLANNING	5,550,305.98
140076	20	G/A-NPS MGMT PLANNING	5,544,068.10
140076	21	G/A-NPS MGMT PLANNING	202,309.83
140076	22	G/A-NPS MGMT PLANNING	1,742,007.92
140122	18	CLEAN MARINA	85,384.57
140122	19	CLEAN MARINA	396,419.49
140122	20	CLEAN MARINA	388,832.93
140122	22	CLEAN MARINA	11,388.16
140185	19	NAT'L REC TRAIL GRANTS	2,366,185.60
140185	20	NAT'L REC TRAIL GRANTS	3,978,079.00
140185	21	NAT'L REC TRAIL GRANTS	2,799,383.00
140185	22	NAT'L REC TRAIL GRANTS	1,500,000.00
140185	23	NAT'L REC TRAIL GRANTS	2,277,768.00
143276	17	SMALL CO WASTEWTR TRMT GNT	24,729.77
143276	19	SMALL CO WASTEWTR TRMT GNT	2,803,694.07
143276	20	SMALL CO WASTEWTR TRMT GNT	7,104,608.00
143276	21	SMALL CO WASTEWTR TRMT GNT	10,989,883.00
143276	22	SMALL CO WASTEWTR TRMT GNT	10,943,538.00
143276	23	SMALL CO WASTEWTR TRMT GNT	2,697,829.00
143277	21	G/A-SDC WTR INFRA IMPRVTS	1,489,102.00
149951	23	G/A - SRL PRGM ASSISTANCE	772,475.00
		** GL 94100 TOTAL	93,538,078.18
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	CF	OTHER PERSONAL SERVICES	1,330.04-
040000		EXPENSES	9,022.26-
040000	CF	EXPENSES	7,225.66-
087125	17	RESTORE/DEEPWATER HORIZON	6,182,006.26-
088137	20	GRANTS & DONAT SPDG AUTH	542.88-
100021		ACQUISITION/MOTOR VEHICLES	10,410.40-
100628		WATER QUALITY MGMT/PLAN	81,078.25-
100628	CF	WATER QUALITY MGMT/PLAN	1,087,930.44-
100748	CF	LABORATORY SERVICES	10,105.58-
100750	CF	FL GEOLOGICAL SURVEY GRNTS	14,010.00-

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

CAT			BEGINNING BALANCE
100777	CF	CONTRACTED SERVICES	130,908.28-
101011	CF	FED WASTE PLANNING GRANTS	134,079.27-
101196	CF	AMERICORPS	1,459.25-
101494	CF	HAZARDOUS WASTE SITE REST	444,622.55-
102080		MARINE RESEARCH GRANTS	19,217.48-
102080	CF	MARINE RESEARCH GRANTS	581,115.95-
104132	CF	UNDERGROUND TANK CLEANUP	118,945.02-
140001	20	FED LAND/WATER CONSV/GRNTS	3,889,410.00-
140001	21	FED LAND/WATER CONSV/GRNTS	2,158,638.00-
140001	22	FED LAND/WATER CONSV/GRNTS	11,341,805.00-
140061	21	FLORIDA CZM PROGRAM	60,572.00-
140061	22	FLORIDA CZM PROGRAM	116,857.20-
140061	23	FLORIDA CZM PROGRAM	422,246.45-
140076	17	G/A-NPS MGMT PLANNING	52,139.22-
140076	18	G/A-NPS MGMT PLANNING	2,994,409.32-
140076	19	G/A-NPS MGMT PLANNING	5,550,305.98-
140076	20	G/A-NPS MGMT PLANNING	5,544,068.10-
140076	21	G/A-NPS MGMT PLANNING	202,309.83-
140076	22	G/A-NPS MGMT PLANNING	1,742,007.92-
140122	18	CLEAN MARINA	85,384.57-
140122	19	CLEAN MARINA	396,419.49-
140122	20	CLEAN MARINA	388,832.93-
140122	22	CLEAN MARINA	11,388.16-
140185	19	NAT'L REC TRAIL GRANTS	2,366,185.60-
140185	20	NAT'L REC TRAIL GRANTS	3,978,079.00-
140185	21	NAT'L REC TRAIL GRANTS	2,799,383.00-
140185	22	NAT'L REC TRAIL GRANTS	1,500,000.00-
140185	23	NAT'L REC TRAIL GRANTS	2,277,768.00-
143276	17	SMALL CO WASTEWTR TRMT GNT	24,729.77-
143276	19	SMALL CO WASTEWTR TRMT GNT	2,803,694.07-
143276	20	SMALL CO WASTEWTR TRMT GNT	7,104,608.00-
143276	21	SMALL CO WASTEWTR TRMT GNT	10,989,883.00-
143276	22	SMALL CO WASTEWTR TRMT GNT	10,943,538.00-
143276	23	SMALL CO WASTEWTR TRMT GNT	2,697,829.00-
143277	21	G/A-SDC WTR INFRA IMPRVTS	1,489,102.00-
149951	23	G/A - SRL PRGM ASSISTANCE	772,475.00-
		** GL 98100 TOTAL	93,538,078.18-
		*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	471,753.91
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	129,475,533.33
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	250,130.69
16300	DUE FROM OTHER DEPARTMENTS	
001000	STATE GRANTS	99,980.00
001500	TRANSFERS	597,491.70
	** GL 16300 TOTAL	697,471.70
16504	DUE FROM OTH ST POLITICAL SUBDIVISIONS	
001100	OTHER GRANTS	20,000.00
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	129,417.77
	** GL 16504 TOTAL	149,417.77
16700	DUE FROM COMPONENT UNIT/PRIMARY	
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	33,978.95
31100	ACCOUNTS PAYABLE	
080083	20 VOLKSWAGEN SETTLEMENT	228,218.75-
080083	21 VOLKSWAGEN SETTLEMENT	470,550.08-
087126	19 NFWF/DEEPWATER HORIZON	161,927.42-
088137	23 GRANTS & DONAT SPDG AUTH	201,010.98-
100039	WMD LAB SUPPORT	0.00
100039	CF WMD LAB SUPPORT	41,546.04-
105084	TENANT BROKER COMMISSIONS	0.00
105084	CF TENANT BROKER COMMISSIONS	274,925.00-
	** GL 31100 TOTAL	1,378,178.27-
32100	ACCRUED SALARIES AND WAGES	
087126	19 NFWF/DEEPWATER HORIZON	9,463.24-
100592	DISBURSE DONATIONS	0.00
100592	CF DISBURSE DONATIONS	2,217.40-
100750	FL GEOLOGICAL SURVEY GRNTS	0.00
100750	CF FL GEOLOGICAL SURVEY GRNTS	554.36-
102080	MARINE RESEARCH GRANTS	0.00
102080	CF MARINE RESEARCH GRANTS	5,852.34-
	** GL 32100 TOTAL	18,087.34-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	12,964.42-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	81,751.18-
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000000	BALANCE BROUGHT FORWARD	108,797.64-
000800	CITY OR COUNTY GRANTS	669,467.52-
001100	OTHER GRANTS	84,081.03-
001110	OTHER GRANTS - NO SERVICE CHARGE	124,667,168.66-
001500	TRANSFERS	186,654.68-
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	181,678.90-
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	189,757.58-
	** GL 38900 TOTAL	126,087,606.01-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	3,499,699.13-
94100	ENCUMBRANCES	
080083 19	VOLKSWAGEN SETTLEMENT	2,219,055.90
080083 20	VOLKSWAGEN SETTLEMENT	7,435,290.02
080083 21	VOLKSWAGEN SETTLEMENT	44,566,331.61
080083 22	VOLKSWAGEN SETTLEMENT	8,237,736.52
080083 23	VOLKSWAGEN SETTLEMENT	18,600,000.00
087126 19	NFWF/DEEPWATER HORIZON	161,265.61
088137 19	GRANTS & DONAT SPDG AUTH	8,008.70
088137 20	GRANTS & DONAT SPDG AUTH	83,983.31
088137 21	GRANTS & DONAT SPDG AUTH	110,658.89
088137 23	GRANTS & DONAT SPDG AUTH	627,414.44
100039	WMD LAB SUPPORT	35,946.55
100039 CF	WMD LAB SUPPORT	14,414.33
100750 CF	FL GEOLOGICAL SURVEY GRNTS	898.76
105084 CF	TENANT BROKER COMMISSIONS	0.04
140122 20	CLEAN MARINA	30,810.00
	** GL 94100 TOTAL	82,131,814.68
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080083 19	VOLKSWAGEN SETTLEMENT	2,219,055.90-
080083 20	VOLKSWAGEN SETTLEMENT	7,435,290.02-
080083 21	VOLKSWAGEN SETTLEMENT	44,566,331.61-
080083 22	VOLKSWAGEN SETTLEMENT	8,237,736.52-
080083 23	VOLKSWAGEN SETTLEMENT	18,600,000.00-
087126 19	NFWF/DEEPWATER HORIZON	161,265.61-
088137 19	GRANTS & DONAT SPDG AUTH	8,008.70-

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

CAT			BEGINNING BALANCE
088137	20	GRANTS & DONAT SPDG AUTH	83,983.31-
088137	21	GRANTS & DONAT SPDG AUTH	110,658.89-
088137	23	GRANTS & DONAT SPDG AUTH	627,414.44-
100039		WMD LAB SUPPORT	35,946.55-
100039	CF	WMD LAB SUPPORT	14,414.33-
100750	CF	FL GEOLOGICAL SURVEY GRNTS	898.76-
105084	CF	TENANT BROKER COMMISSIONS	0.04-
105501		G/A-COASTAL MGT REQRMNTS	0.00
140122	20	CLEAN MARINA	30,810.00-
		** GL 98100 TOTAL	82,131,814.68-
		*** 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	9,000.45
16300	DUE FROM OTHER DEPARTMENTS	
001510	TRANSFER OF FEDERAL FUNDS	152,500.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	103.90-
	** GL 31100 TOTAL	103.90-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	50.16-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	161,346.39-
94100	ENCUMBRANCES	
040000	CF EXPENSES	6,877.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	6,877.00-
	*** FUND TOTAL	0.00

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

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
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	12,804,425.38
15102		DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000500		INTEREST	266.70
15301		DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		INTEREST	25,912.70
35300		DUE TO OTHER DEPARTMENTS	
181057		TR/AGENCIES/FLA FOREVER	0.00
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,343.07-
		** GL 35300 TOTAL	1,343.07-
35500		DUE TO OTHER GOVERNMENTAL UNITS	
140002	21	FL RECR DEV ASST GRANTS	1,585,919.32-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	11,394,342.39-
94100		ENCUMBRANCES	
084112	19	LAND ACQUISITION-FCT	674,472.00
140002	21	FL RECR DEV ASST GRANTS	2,877,098.21
140002	22	FL RECR DEV ASST GRANTS	1,698,099.00
		** GL 94100 TOTAL	5,249,669.21
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
084112	19	LAND ACQUISITION-FCT	674,472.00-
140002	21	FL RECR DEV ASST GRANTS	2,877,098.21-
140002	22	FL RECR DEV ASST GRANTS	1,698,099.00-
		** GL 98100 TOTAL	5,249,669.21-
		*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/23

37000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2023

DATE RUN 08/08/23
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		
20 2 348019 FL FOREVER SERIES 2009 ISSUE 2 - TAX EXEMPT		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

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

G-L	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	2,163,980.63
	15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
	000500	INTEREST	4,175.10
	35300	DUE TO OTHER DEPARTMENTS	
	310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	216.40-
	54900	COMMITTED FUND BALANCE	
	000000	BALANCE BROUGHT FORWARD	35,241.76-
	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	
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	0.00
11108	PETTY CASH 370002 MARATHON SHORES	
080039	22 STATE PARK FACILITY IMPROV	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	57,278,691.03
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEES	1,742.79
002100	LAND SALES OR LEASES	94,498.02-
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	1,305.56
	** GL 12400 TOTAL	91,449.67-
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	39,736,842.41
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	3,348.56
001801	REIMBURSEMENTS	11.82
	** GL 15101 TOTAL	3,360.38
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000100	FEEES	7,263.10
000500	INTEREST	4,352.71
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	10,000.00
002100	LAND SALES OR LEASES	190,137.77
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	255.57
	** GL 15102 TOTAL	212,009.15
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEES	1,452.54
000500	INTEREST	16.54
001202	PENALTIES	350.63
002100	LAND SALES OR LEASES	20,958.29
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	1,311.38
	** GL 15103 TOTAL	24,089.38
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	76,256.79

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEEs	9,430.10-
000500	INTEREST	5,730.95-
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	10,000.00-
002100	LAND SALES OR LEASES	188,278.34-
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	28.79-
	** GL 15900 TOTAL	213,468.18-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	212.04
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000100	FEEs	2,167.00
000500	INTEREST	1,378.24
002100	LAND SALES OR LEASES	1,293.21
	** GL 16500 TOTAL	4,838.45
16502	DUE FROM COUNTIES	
001800	REFUNDS	1,666.75
16503	DUE FROM MUNICIPALITIES	
002100	LAND SALES OR LEASES	113,420.45
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	36,425.85-
040000	EXPENSES	0.00
040000	CF EXPENSES	8,261.62-
080039	20 STATE PARK FACILITY IMPROV	0.00
080039	21 STATE PARK FACILITY IMPROV	34,391.87-
080039	22 STATE PARK FACILITY IMPROV	33,454.80-
083643	20 MAIN/REP/CONST-STATEWIDE	61,219.96-
088040	20 MAJOR DISASTERS EMERGENCY REPAIRS	204,675.03-
088040	23 MAJOR DISASTERS EMERGENCY REPAIRS	404,491.07-
100021	ACQUISITION/MOTOR VEHICLES	0.00
100021	CF ACQUISITION/MOTOR VEHICLES	57,373.50-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	192,606.00-
101496	STATE LANDS STEWARDSHIP	0.00
101496	CF STATE LANDS STEWARDSHIP	3,457.00-
101500	TIDE STATIONS/BENCHMARKS	0.00
101500	CF TIDE STATIONS/BENCHMARKS	42,200.50-
	** GL 31100 TOTAL	1,078,557.20-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,982.92-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	22,589.45-
080039	22 STATE PARK FACILITY IMPROV	2,967.42-
	** GL 32100 TOTAL	27,539.79-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100	FEEES	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	36.75-
181174	TR/DMS/NONCONSERV PROCEEDS	57,604,995.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,952.43-
	** GL 35300 TOTAL	57,608,984.18-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	873.42-
	** GL 35500 TOTAL	873.42-
35600	DUE TO GENERAL REVENUE	
310228	PAYMENT OF SALES TAX	47,925.63-
310322	SERVICE CHARGE TO GEN REV	5,475,139.25-
	** GL 35600 TOTAL	5,523,064.88-
35700	DUE TO COMPONENT UNIT/PRIMARY	
050159	G/A - SRWMD - PILT	0.00
050159	CF G/A - SRWMD - PILT	352,909.00-
080039	21 STATE PARK FACILITY IMPROV	484.95-
	** GL 35700 TOTAL	353,393.95-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	45,747.45
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	54,496.64-
	** GL 38600 TOTAL	8,749.19-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	32,545,306.37-

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	31.20
030000 CF	OTHER PERSONAL SERVICES	2,766.76
040000	EXPENSES	2,146.49
080039 20	STATE PARK FACILITY IMPROV	79,120.00
080039 21	STATE PARK FACILITY IMPROV	1,053,192.07
080039 22	STATE PARK FACILITY IMPROV	646,526.92
083643 20	MAIN/REP/CONST-STATEWIDE	131,467.05
088040 20	MAJOR DISASTERS EMERGENCY REPAIRS	31,268.73
088040 23	MAJOR DISASTERS EMERGENCY REPAIRS	14,905,564.54
088130 20	REMOVE ACCESS BARRIERS-STW	362,735.03
100021	ACQUISITION/MOTOR VEHICLES	57,373.50
100777	CONTRACTED SERVICES	4,025.01
100777 CF	CONTRACTED SERVICES	142,288.69
101496	STATE LANDS STEWARDSHIP	3,457.00
101496 CF	STATE LANDS STEWARDSHIP	3,700.00
101500	TIDE STATIONS/BENCHMARKS	4,587.50
101500 CF	TIDE STATIONS/BENCHMARKS	777.00
	** GL 94100 TOTAL	17,431,027.49
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	31.20-
030000 CF	OTHER PERSONAL SERVICES	2,766.76-
040000	EXPENSES	2,146.49-
080039 20	STATE PARK FACILITY IMPROV	79,120.00-
080039 21	STATE PARK FACILITY IMPROV	1,053,192.07-
080039 22	STATE PARK FACILITY IMPROV	646,526.92-
083643 20	MAIN/REP/CONST-STATEWIDE	131,467.05-
088040 20	MAJOR DISASTERS EMERGENCY REPAIRS	31,268.73-
088040 23	MAJOR DISASTERS EMERGENCY REPAIRS	14,905,564.54-
088130 20	REMOVE ACCESS BARRIERS-STW	362,735.03-
100021	ACQUISITION/MOTOR VEHICLES	57,373.50-
100777	CONTRACTED SERVICES	4,025.01-
100777 CF	CONTRACTED SERVICES	142,288.69-
101496	STATE LANDS STEWARDSHIP	3,457.00-
101496 CF	STATE LANDS STEWARDSHIP	3,700.00-
101500	TIDE STATIONS/BENCHMARKS	4,587.50-
101500 CF	TIDE STATIONS/BENCHMARKS	777.00-
	** GL 98100 TOTAL	17,431,027.49-
	*** 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	2,348,524,550.50
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	3,654.38
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	45,511,783.06
002801	INSURANCE RECOVERIES - OTHER	111,237.10
	** GL 16300 TOTAL	45,623,020.16
25500	ADVANCES TO OTHER GOVERNMENTS/ENTITIES	
087870	20 SPRINGS RESTORATION	83,929.80
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	120.52-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	82,537.05-
040000	EXPENSES	0.00
040000	CF EXPENSES	39,141.15-
080039	21 STATE PARK FACILITY IMPROV	942,654.73-
080039	22 STATE PARK FACILITY IMPROV	1,533,405.90-
080039	23 STATE PARK FACILITY IMPROV	1,189,124.55-
083643	22 MAIN/REP/CONST-STATEWIDE	10,576.00-
083643	23 MAIN/REP/CONST-STATEWIDE	14,858.88-
084108	22 LAND ACQ, ENVIR/UNIQ, STW	4,095,807.53-
087870	20 SPRINGS RESTORATION	611,464.57-
087945	21 HABITAT RESTORATION	21,406.50-
088964	21 TOTAL MAX DAILY LOADS	71,463.98-
088964	23 TOTAL MAX DAILY LOADS	25,999.26-
100021	ACQUISITION/MOTOR VEHICLES	0.00
100021	CF ACQUISITION/MOTOR VEHICLES	4,430.00-
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	557,196.70-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	39,854.40-
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	1,668.80-
101496	STATE LANDS STEWARDSHIP	0.00
101496	CF STATE LANDS STEWARDSHIP	56,043.00-
103882	CAMA/CARL MANAGEMENT FUNDS	0.00
103882	CF CAMA/CARL MANAGEMENT FUNDS	81,349.74-
103886	GREENWAYS CARL MGMT FUND	0.00
103886	CF GREENWAYS CARL MGMT FUND	51,263.34-

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

G-L		G-L ACCOUNT NAME	BEGINNING BALANCE
CAT			
108025		TOTAL MAXIMUM DAILY LOADS	0.00
108025	CF	TOTAL MAXIMUM DAILY LOADS	4,651.67-
140126	20	BEACH PROJECTS - STW	70,786.00-
140126	21	BEACH PROJECTS - STW	3,755,257.24-
140143	22	G/A-WQI-BISCAYNE BAY	103,771.09-
		** GL 31100 TOTAL	13,364,832.60-
32100		ACCRUED SALARIES AND WAGES	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	22,723.42-
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	17,789.78-
080039	22	STATE PARK FACILITY IMPROV	591.31-
080039	23	STATE PARK FACILITY IMPROV	61,637.29-
084108	22	LAND ACQ, ENVIR/UNIQ, STW	5,465.27-
100718		LAND MANAGEMENT	0.00
100718	CF	LAND MANAGEMENT	62,108.91-
103882		CAMA/CARL MANAGEMENT FUNDS	0.00
103882	CF	CAMA/CARL MANAGEMENT FUNDS	4,182.63-
103886		GREENWAYS CARL MGMT FUND	0.00
103886	CF	GREENWAYS CARL MGMT FUND	13,340.09-
108025		TOTAL MAXIMUM DAILY LOADS	0.00
108025	CF	TOTAL MAXIMUM DAILY LOADS	12,913.02-
140126	22	BEACH PROJECTS - STW	4,026.93-
		** GL 32100 TOTAL	204,778.65-
35300		DUE TO OTHER DEPARTMENTS	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	3,444.06-
040000		EXPENSES	0.00
040000	CF	EXPENSES	346.50-
100777		CONTRACTED SERVICES	0.00
100777	CF	CONTRACTED SERVICES	192.78-
108025		TOTAL MAXIMUM DAILY LOADS	0.00
108025	CF	TOTAL MAXIMUM DAILY LOADS	36.72-
180072		TR DOC REV TO DACS/LATF	6,562,502.55-
180074		TR DOCREV TO FWCC/LATF	3,622,617.62-
180076		TR DOC REV TO DOS/LATF	328,063.69-
		** GL 35300 TOTAL	10,517,203.92-
35500		DUE TO OTHER GOVERNMENTAL UNITS	
030000		OTHER PERSONAL SERVICES	250,000.00-
040000		EXPENSES	0.00
040000	CF	EXPENSES	3,714.62-
080039	22	STATE PARK FACILITY IMPROV	8,727.36-
084108	22	LAND ACQ, ENVIR/UNIQ, STW	4,550.00-

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

CAT		BEGINNING BALANCE
087870	18 SPRINGS RESTORATION	694,073.38-
087870	21 SPRINGS RESTORATION	252,207.30-
088964	21 TOTAL MAX DAILY LOADS	2,451.74-
100718	LAND MANAGEMENT	0.00
100718	CF LAND MANAGEMENT	135.27-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	407.50-
103886	GREENWAYS CARL MGMT FUND	0.00
103886	CF GREENWAYS CARL MGMT FUND	1,875.62-
140126	19 BEACH PROJECTS - STW	159,033.40-
140126	20 BEACH PROJECTS - STW	89,370.05-
140126	22 BEACH PROJECTS - STW	42,358.06-
143280	22 G/A-SEPTIC UPGRADE PROGRAM	177,611.97-
	** GL 35500 TOTAL	1,686,516.27-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	12.00-
35700	DUE TO COMPONENT UNIT/PRIMARY	
050072	G/A-NWFWMD-ERP PROGRAM	0.00
050072	CF G/A-NWFWMD-ERP PROGRAM	1,851,231.00-
050076	G/A-NWF WMD-OPERATIONS	0.00
050076	CF G/A-NWF WMD-OPERATIONS	224,933.43-
050077	G/A-SR WMD-OPERATIONS	0.00
050077	CF G/A-SR WMD-OPERATIONS	541,083.22-
050158	G/A-SRWMD-ENV RES PERMIT	0.00
050158	CF G/A-SRWMD-ENV RES PERMIT	71,430.94-
051234	G/A-WMD-LAND MGT	0.00
051234	CF G/A-WMD-LAND MGT	3,667,669.09-
051235	G/A-WMD-MIN FLOWS & LEVELS	0.00
051235	CF G/A-WMD-MIN FLOWS & LEVELS	436,917.78-
051236	G/A-WMD HURRICANE RECOVERY	0.00
051236	CF G/A-WMD HURRICANE RECOVERY	1,030,006.84-
080039	22 STATE PARK FACILITY IMPROV	10,992.60-
080167	17 LAKE APOPKA RESTORATION	120,280.44-
080185	18 SJR/KHLR PROJECTS	230,848.00-
080185	19 SJR/KHLR PROJECTS	164,517.62-
080185	20 SJR/KHLR PROJECTS	5,692,022.35-
087870	16 SPRINGS RESTORATION	531,398.51-
087870	17 SPRINGS RESTORATION	612,688.02-
087870	18 SPRINGS RESTORATION	809,669.54-
087870	20 SPRINGS RESTORATION	2,651,315.24-
087870	21 SPRINGS RESTORATION	148,078.20-
087870	22 SPRINGS RESTORATION	1,166.00-
087870	23 SPRINGS RESTORATION	894,777.94-
088964	19 TOTAL MAX DAILY LOADS	118,526.72-

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	116,125.24-
088964	23 TOTAL MAX DAILY LOADS	41,600.92-
140143	22 G/A-WQI-BISCAYNE BAY	150,000.00-
140895	22 G/A-INNOVATIVE TECH	411,764.08-
141117	18 EVERGLADES RESTORATION	1,353,112.12-
141117	19 EVERGLADES RESTORATION	9,652,830.75-
141117	20 EVERGLADES RESTORATION	8,817,088.64-
141117	21 EVERGLADES RESTORATION	13,230,813.08-
141117	22 EVERGLADES RESTORATION	7,491,551.54-
141117	23 EVERGLADES RESTORATION	10,307,364.36-
141118	17 N EVERGLADES/ESTUARIES PRT	5,225,201.51-
141118	21 N EVERGLADES/ESTUARIES PRT	2,934,467.20-
141118	23 N EVERGLADES/ESTUARIES PRT	3,020,872.46-
	** GL 35700 TOTAL	82,562,345.38-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	193,813.25-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	252,975.88-
	** GL 38600 TOTAL	446,789.13-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,276,765,276.89-
57302	FUND BALANCE RESTRICTED DEBT SERVICE	
000000	BALANCE BROUGHT FORWARD	8,687,400.00-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	2,208.00
030000	CF OTHER PERSONAL SERVICES	477,782.60
040000	EXPENSES	10,981.65
040000	CF EXPENSES	57,321.03
050076	CF G/A-NWF WMD-OPERATIONS	3,135,066.57
051234	G/A-WMD-LAND MGT	2,250,000.00
051234	CF G/A-WMD-LAND MGT	1,610,000.00
051235	CF G/A-WMD-MIN FLOWS & LEVELS	1,811,000.00
051236	CF G/A-WMD HURRICANE RECOVERY	59,170.51
060000	CF OPERATING CAPITAL OUTLAY	66,423.00
080039	21 STATE PARK FACILITY IMPROV	1,988,185.23
080039	22 STATE PARK FACILITY IMPROV	11,876,877.65
080039	23 STATE PARK FACILITY IMPROV	7,287,725.12
080041	23 STATE PARK BEACH PROJECTS	1,105,214.68
080185	18 SJR/KHLR PROJECTS	5,100,756.03
080185	19 SJR/KHLR PROJECTS	7,677,359.00
080185	20 SJR/KHLR PROJECTS	2,458,077.78
083643	21 MAIN/REP/CONST-STATEWIDE	74,274.03

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

CAT			BEGINNING BALANCE
083643	22	MAIN/REP/CONST-STATEWIDE	206,575.98
083643	23	MAIN/REP/CONST-STATEWIDE	180,884.49
084108	22	LAND ACQ, ENVIR/UNIQ, STW	3,582,305.37
084112	21	LAND ACQUISITION-FCT	9,175,000.00
087157	23	BILLY JOE RISH ST PARK	144,203.57
087752	19	HURRICANE BEACH RECOVERY	1,620,314.31
087870	16	SPRINGS RESTORATION	5,163,693.57
087870	17	SPRINGS RESTORATION	15,107,715.86
087870	18	SPRINGS RESTORATION	22,180,623.13
087870	20	SPRINGS RESTORATION	57,076,835.63
087870	21	SPRINGS RESTORATION	27,042,235.82
087870	22	SPRINGS RESTORATION	42,956,683.95
087870	23	SPRINGS RESTORATION	36,173,670.56
087945	21	HABITAT RESTORATION	55,475.00
088964	19	TOTAL MAX DAILY LOADS	3,196,848.59
088964	21	TOTAL MAX DAILY LOADS	10,457,427.29
088964	22	TOTAL MAX DAILY LOADS	20,069,913.60
088964	23	TOTAL MAX DAILY LOADS	24,937,393.11
100021		ACQUISITION/MOTOR VEHICLES	4,430.00
100021	CF	ACQUISITION/MOTOR VEHICLES	1,061,699.40
100718		LAND MANAGEMENT	389,061.74
100718	CF	LAND MANAGEMENT	383,573.57
100777		CONTRACTED SERVICES	8,947.15
100777	CF	CONTRACTED SERVICES	130,800.24
101198	CF	OUTSOURCING	880.00
101496		STATE LANDS STEWARDSHIP	12,258.00
101496	CF	STATE LANDS STEWARDSHIP	4,300.00
103880	CF	ECOTOURISM	99,844.95
103882		CAMA/CARL MANAGEMENT FUNDS	18,048.87
103882	CF	CAMA/CARL MANAGEMENT FUNDS	89,399.05
103886		GREENWAYS CARL MGMT FUND	34,141.74
103886	CF	GREENWAYS CARL MGMT FUND	21,212.30
105010	CF	G/A-ORCA KILROY MONITORING	130,975.08
105019	CF	G/A-INDIAN RIV LAG/LAKE O	201,755.78
108025		TOTAL MAXIMUM DAILY LOADS	4,603.58
108025	CF	TOTAL MAXIMUM DAILY LOADS	31,474.04
140002	23	FL RECR DEV ASST GRANTS	10,284,467.50
140076	16	G/A-NPS MGMT PLANNING	104,379.01
140076	21	G/A-NPS MGMT PLANNING	3,478,678.70
140076	22	G/A-NPS MGMT PLANNING	2,600,238.11
140076	23	G/A-NPS MGMT PLANNING	1,381,750.00
140126	16	BEACH PROJECTS - STW	2,177,203.16
140126	17	BEACH PROJECTS - STW	4,281,181.66
140126	18	BEACH PROJECTS - STW	9,133,823.87
140126	19	BEACH PROJECTS - STW	16,201,584.39
140126	20	BEACH PROJECTS - STW	14,697,292.12

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

CAT			BEGINNING BALANCE
140126	21	BEACH PROJECTS - STW	38,962,784.38
140126	22	BEACH PROJECTS - STW	77,140,245.17
140126	23	BEACH PROJECTS - STW	28,326,150.41
140143	22	G/A-WQI-BISCAYNE BAY	5,999,905.00
140895	22	G/A-INNOVATIVE TECH	3,426,331.43
141115	20	G/A-FL KEYS ACSC	1,207,203.94
141117	22	EVERGLADES RESTORATION	789.48
143280	22	G/A-SEPTIC UPGRADE PROGRAM	7,612,717.65
143280	23	G/A-SEPTIC UPGRADE PROGRAM	1,111,111.11
149945	22	SCW/PRB WQI	3,400,000.00
149946	23	SPRINGS COAST WATERSHD/WQI	6,418,000.00
		** GL 94100 TOTAL	566,949,465.29
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000		OTHER PERSONAL SERVICES	2,208.00-
030000	CF	OTHER PERSONAL SERVICES	477,782.60-
040000		EXPENSES	10,981.65-
040000	CF	EXPENSES	57,321.03-
050076	CF	G/A-NWF WMD-OPERATIONS	3,135,066.57-
051234		G/A-WMD-LAND MGT	2,250,000.00-
051234	CF	G/A-WMD-LAND MGT	1,610,000.00-
051235	CF	G/A-WMD-MIN FLOWS & LEVELS	1,811,000.00-
051236	CF	G/A-WMD HURRICANE RECOVERY	59,170.51-
060000	CF	OPERATING CAPITAL OUTLAY	66,423.00-
080039	21	STATE PARK FACILITY IMPROV	1,988,185.23-
080039	22	STATE PARK FACILITY IMPROV	11,876,877.65-
080039	23	STATE PARK FACILITY IMPROV	7,287,725.12-
080041	23	STATE PARK BEACH PROJECTS	1,105,214.68-
080185	18	SJR/KHLR PROJECTS	5,100,756.03-
080185	19	SJR/KHLR PROJECTS	7,677,359.00-
080185	20	SJR/KHLR PROJECTS	2,458,077.78-
083643	21	MAIN/REP/CONST-STATEWIDE	74,274.03-
083643	22	MAIN/REP/CONST-STATEWIDE	206,575.98-
083643	23	MAIN/REP/CONST-STATEWIDE	180,884.49-
084108	22	LAND ACQ, ENVIR/UNIQ, STW	3,582,305.37-
084112	21	LAND ACQUISITION-FCT	9,175,000.00-
087157	23	BILLY JOE RISH ST PARK	144,203.57-
087752	19	HURRICANE BEACH RECOVERY	1,620,314.31-
087870	16	SPRINGS RESTORATION	5,163,693.57-
087870	17	SPRINGS RESTORATION	15,107,715.86-
087870	18	SPRINGS RESTORATION	22,180,623.13-
087870	20	SPRINGS RESTORATION	57,076,835.63-
087870	21	SPRINGS RESTORATION	27,042,235.82-
087870	22	SPRINGS RESTORATION	42,956,683.95-
087870	23	SPRINGS RESTORATION	36,173,670.56-
087945	21	HABITAT RESTORATION	55,475.00-

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

CAT		BEGINNING BALANCE
088964	19 TOTAL MAX DAILY LOADS	3,196,848.59-
088964	21 TOTAL MAX DAILY LOADS	10,457,427.29-
088964	22 TOTAL MAX DAILY LOADS	20,069,913.60-
088964	23 TOTAL MAX DAILY LOADS	24,937,393.11-
100021	ACQUISITION/MOTOR VEHICLES	4,430.00-
100021	CF ACQUISITION/MOTOR VEHICLES	1,061,699.40-
100718	LAND MANAGEMENT	389,061.74-
100718	CF LAND MANAGEMENT	383,573.57-
100777	CONTRACTED SERVICES	8,947.15-
100777	CF CONTRACTED SERVICES	130,800.24-
101198	CF OUTSOURCING	880.00-
101496	STATE LANDS STEWARDSHIP	12,258.00-
101496	CF STATE LANDS STEWARDSHIP	4,300.00-
103880	CF ECOTOURISM	99,844.95-
103882	CAMA/CARL MANAGEMENT FUNDS	18,048.87-
103882	CF CAMA/CARL MANAGEMENT FUNDS	89,399.05-
103886	GREENWAYS CARL MGMT FUND	34,141.74-
103886	CF GREENWAYS CARL MGMT FUND	21,212.30-
105010	CF G/A-ORCA KILROY MONITORING	130,975.08-
105019	CF G/A-INDIAN RIV LAG/LAKE O	201,755.78-
108025	TOTAL MAXIMUM DAILY LOADS	4,603.58-
108025	CF TOTAL MAXIMUM DAILY LOADS	31,474.04-
140002	23 FL RECR DEV ASST GRANTS	10,284,467.50-
140076	16 G/A-NPS MGMT PLANNING	104,379.01-
140076	21 G/A-NPS MGMT PLANNING	3,478,678.70-
140076	22 G/A-NPS MGMT PLANNING	2,600,238.11-
140076	23 G/A-NPS MGMT PLANNING	1,381,750.00-
140126	16 BEACH PROJECTS - STW	2,177,203.16-
140126	17 BEACH PROJECTS - STW	4,281,181.66-
140126	18 BEACH PROJECTS - STW	9,133,823.87-
140126	19 BEACH PROJECTS - STW	16,201,584.39-
140126	20 BEACH PROJECTS - STW	14,697,292.12-
140126	21 BEACH PROJECTS - STW	38,962,784.38-
140126	22 BEACH PROJECTS - STW	77,140,245.17-
140126	23 BEACH PROJECTS - STW	28,326,150.41-
140143	22 G/A-WQI-BISCAYNE BAY	5,999,905.00-
140895	22 G/A-INNOVATIVE TECH	3,426,331.43-
141115	20 G/A-FL KEYS ACSC	1,207,203.94-
141117	22 EVERGLADES RESTORATION	789.48-
143280	22 G/A-SEPTIC UPGRADE PROGRAM	7,612,717.65-
143280	23 G/A-SEPTIC UPGRADE PROGRAM	1,111,111.11-
149945	22 SCW/PRB WQI	3,400,000.00-
149946	23 SPRINGS COAST WATERSHD/WQI	6,418,000.00-
	** GL 98100 TOTAL	566,949,465.29-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
 20 2 499001 MINERALS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	47,386.31
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	6,946,651.10
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	13,565.32
16300	DUE FROM OTHER DEPARTMENTS	
001500	TRANSFERS	55,513.36
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	928.52-
	** GL 32100 TOTAL	928.52-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	703.10-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	11,107.23-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	14,845.83-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	7,035,531.41-
	*** 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	53,865.91
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	36,773,521.67
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	141.07
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	71,126.32
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	4,366.63-
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	15 NON-MANDATORY LAND RECLAIM	189,242.71-
104070	HABITAT RESTORATION	0.00
104070	CF HABITAT RESTORATION	1,067.17-
	** GL 31100 TOTAL	633,302.31-
33101	DEPOSITS PAYABLE ESCROW	
000000	BALANCE BROUGHT FORWARD	8,525.00-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,686.52-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	2,355.25-
080889	17 NON-MANDATORY LAND RECLAIM	115,467.67-
	** GL 35500 TOTAL	117,822.92-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	15,816.81-
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	36,108,661.46-
94100		ENCUMBRANCES	
040000	CF	EXPENSES	600.00
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	2,334,800.86
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	1,079,395.56
104070	CF	HABITAT RESTORATION	19,690.00
		** GL 94100 TOTAL	23,407,492.94
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF	EXPENSES	600.00-
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	2,334,800.86-
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	1,079,395.56-
104070	CF	HABITAT RESTORATION	19,690.00-
		** GL 98100 TOTAL	23,407,492.94-
		*** 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	8,200.00
000200	LICENSES	6,150.00
	** GL 11100 TOTAL	14,350.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	461,692.31
12400	CASH IN STATE TREASURY UNVERIFIED	
000200	LICENSES	36,616.62
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	3,750.00-
001801	REIMBURSEMENTS	350.00-
	** GL 12400 TOTAL	32,516.62
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	16,417,066.56
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	1,666.80
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	56,387.52
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	2,350.00
	** GL 15102 TOTAL	58,737.52
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEES	250.00
000200	LICENSES	12,557.89
001202	PENALTIES	584.17
	** GL 15103 TOTAL	13,392.06
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	31,742.00
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEEES	100.00-
000200	LICENSES	71,002.91-
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	1,510.00-
001202	PENALTIES	501.67-
	** GL 15900 TOTAL	73,114.58-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000100	FEEES	4,500.00-
000200	LICENSES	71,519.39
	** GL 16200 TOTAL	67,019.39

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16300	DUE FROM OTHER DEPARTMENTS	
001500	TRANSFERS	156,174.70
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000200	LICENSES	4,350.00
16506	DUE FROM OTHER GOVERNMENTAL UNITS-BAD	
000200	LICENSES	682.50
001202	PENALTIES	32.50
	** GL 16506 TOTAL	715.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	18,086.77-
040000	EXPENSES	0.00
040000	CF EXPENSES	6,109.94-
088040	20 MAJOR DISASTERS EMERGENCY REPAIRS	38,877.96-
100774	NAT'L POLLUT/ELIMINATION	0.00
100774	CF NAT'L POLLUT/ELIMINATION	289.48-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	3,390.00-
	** GL 31100 TOTAL	66,754.15-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	523.38-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	2,697.74-
	** GL 32100 TOTAL	3,221.12-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000200	LICENSES	0.00
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,645.21-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	1,834.30-
	** GL 35500 TOTAL	1,834.30-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	371,515.93-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	1,277.08
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	69,813.69-
	** GL 38600 TOTAL	68,536.61-
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000100	FEEES	8,000.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	16,664,801.06-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	18,000.00
030000	CF OTHER PERSONAL SERVICES	7,422.48
040000	CF EXPENSES	39,454.36
088040	20 MAJOR DISASTERS EMERGENCY REPAIRS	45,170.87
100774	CF NAT'L POLLUT/ELIMINATION	33,959.17
100777	CF CONTRACTED SERVICES	38,408.88
	** GL 94100 TOTAL	182,415.76
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	18,000.00-
030000	CF OTHER PERSONAL SERVICES	7,422.48-
040000	CF EXPENSES	39,454.36-
088040	20 MAJOR DISASTERS EMERGENCY REPAIRS	45,170.87-
100774	CF NAT'L POLLUT/ELIMINATION	33,959.17-
100777	CF CONTRACTED SERVICES	38,408.88-
	** GL 98100 TOTAL	182,415.76-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 603001 WATER PROTECTION AND SUSTAINABILITY PROGRAM TF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	301,069,109.74
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	993.07
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	569,789.46
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	4,605,443.52
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000500	INTEREST	3,264.79
25800	ADVANCES TO COMPONENT UNITS	
141138 20	G/A - ALT WATER SUPPLY	250,000.00
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	29,532.52-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	117,694.76-
35700	DUE TO COMPONENT UNIT/PRIMARY	
141138 21	G/A - ALT WATER SUPPLY	163,645.00-
149950 22	G/A-WW GRANT PROGRAM	461,930.66-
	** GL 35700 TOTAL	625,575.66-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	512.95-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	305,725,284.69-
94100	ENCUMBRANCES	
141138 21	G/A - ALT WATER SUPPLY	1,007,986.84
149950 22	G/A-WW GRANT PROGRAM	98,581,753.51
149950 23	G/A-WW GRANT PROGRAM	26,182,347.00
	** GL 94100 TOTAL	125,772,087.35

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 603001 WATER PROTECTION AND SUSTAINABILITY PROGRAM TF

G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
141138	21	G/A - ALT WATER SUPPLY	1,007,986.84-
149950	22	G/A-WW GRANT PROGRAM	98,581,753.51-
149950	23	G/A-WW GRANT PROGRAM	26,182,347.00-
		** GL 98100 TOTAL	125,772,087.35-
		*** 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	49,570.23
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	490,333,195.76
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	946,327.60
31100	ACCOUNTS PAYABLE	
145110	22 ARP WSTE WTR GRT PRGM	14,579,766.03-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	49,048.71-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
145110	22 ARP WSTE WTR GRT PRGM	359,371.71-
35700	DUE TO COMPONENT UNIT/PRIMARY	
145110	22 ARP WSTE WTR GRT PRGM	189,120.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	476,151,787.14-
94100	ENCUMBRANCES	
145110	22 ARP WSTE WTR GRT PRGM	350,048,603.70
145110	23 ARP WSTE WTR GRT PRGM	8,000,000.00
	** GL 94100 TOTAL	358,048,603.70
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
145110	22 ARP WSTE WTR GRT PRGM	350,048,603.70-
145110	23 ARP WSTE WTR GRT PRGM	8,000,000.00-
	** GL 98100 TOTAL	358,048,603.70-
	*** 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	69,269.69
12400	CASH IN STATE TREASURY UNVERIFIED	
000200	LICENSES	85.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	23,302,708.43
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	124.17
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000200	LICENSES	35.00
001202	PENALTIES	15.00
	** GL 15103 TOTAL	50.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	46,670.72
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	2,065,594.74
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000500	INTEREST	18.56
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	3,930.00-
040000	EXPENSES	0.00
040000	CF EXPENSES	11,589.03-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	7,795.00-
086000	21 WASTE TIRE ABATEMENT	16,964.64-
088040	20 MAJOR DISASTERS EMERGENCY REPAIRS	189,361.33-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	31,045.98-
141132	22 G/A-REEF PROT/TIRE ABATE	174,622.40-
	** GL 31100 TOTAL	435,308.38-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	172.66-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	945.65-
	** GL 32100 TOTAL	1,118.31-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,418.97-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
086000	21 WASTE TIRE ABATEMENT	16,336.10-
086000	22 WASTE TIRE ABATEMENT	28,805.50-
	** GL 35500 TOTAL	45,141.60-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	19,389.75-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	970.73-
	** GL 38600 TOTAL	20,360.48-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	24,980,173.57-
94100	ENCUMBRANCES	
030000	CF OTHER PERSONAL SERVICES	16,326.16
040000	EXPENSES	10,327.27
040000	CF EXPENSES	11,181.65
050068	CF G/A-SWIX	13,464.70
060000	CF OPERATING CAPITAL OUTLAY	1,125.00
086000	20 WASTE TIRE ABATEMENT	315,362.65
086000	21 WASTE TIRE ABATEMENT	174,655.46
086000	22 WASTE TIRE ABATEMENT	259,282.52
087777	19 LANDFILL CLOSURES	1,200,000.00
087777	20 LANDFILL CLOSURES	2,400,000.00
087777	21 LANDFILL CLOSURES	1,600,000.00
088040	20 MAJOR DISASTERS EMERGENCY REPAIRS	30,884.32
100777	CF CONTRACTED SERVICES	73,470.96
101492	CF HAZARDOUS WASTE CLEANUP	52,594.60
140134	21 SOLID WASTE MANAGEMENT	54.00
140134	22 SOLID WASTE MANAGEMENT	111,979.13
140134	23 SOLID WASTE MANAGEMENT	1,432,726.81
141132	21 G/A-REEF PROT/TIRE ABATE	11,617.19
141132	22 G/A-REEF PROT/TIRE ABATE	2,033,606.87
141132	23 G/A-REEF PROT/TIRE ABATE	147,500.00
	** GL 94100 TOTAL	9,896,159.29
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	CF OTHER PERSONAL SERVICES	16,326.16-
040000	EXPENSES	10,327.27-
040000	CF EXPENSES	11,181.65-
050068	CF G/A-SWIX	13,464.70-

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

CAT			BEGINNING BALANCE
060000	CF	OPERATING CAPITAL OUTLAY	1,125.00-
086000	20	WASTE TIRE ABATEMENT	315,362.65-
086000	21	WASTE TIRE ABATEMENT	174,655.46-
086000	22	WASTE TIRE ABATEMENT	259,282.52-
087777	19	LANDFILL CLOSURES	1,200,000.00-
087777	20	LANDFILL CLOSURES	2,400,000.00-
087777	21	LANDFILL CLOSURES	1,600,000.00-
088040	20	MAJOR DISASTERS EMERGENCY REPAIRS	30,884.32-
100777	CF	CONTRACTED SERVICES	73,470.96-
101492	CF	HAZARDOUS WASTE CLEANUP	52,594.60-
140134	21	SOLID WASTE MANAGEMENT	54.00-
140134	22	SOLID WASTE MANAGEMENT	111,979.13-
140134	23	SOLID WASTE MANAGEMENT	1,432,726.81-
141132	21	G/A-REEF PROT/TIRE ABATE	11,617.19-
141132	22	G/A-REEF PROT/TIRE ABATE	2,033,606.87-
141132	23	G/A-REEF PROT/TIRE ABATE	147,500.00-
		** GL 98100 TOTAL	9,896,159.29-
		*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION		BEGINNING BALANCE
20 2 661001 WASTEWATER TREATMENT & STORMWATER MGT REV LOAN T		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
11100	CASH ON HAND	
002300	REPAYMENT OF LOANS	12,289.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	23,943,176.77
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	418,236,160.36
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
002300	REPAYMENT OF LOANS	90,582.51
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	764,664.97
15400	LOANS AND NOTES RECEIVABLE	
002300	REPAYMENT OF LOANS	107,605,076.76
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
002300	REPAYMENT OF LOANS	0.10
16504	DUE FROM OTH ST POLITICAL SUBDIVISIONS	
002300	REPAYMENT OF LOANS	3,695.95
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002300	REPAYMENT OF LOANS	1,297,007,837.82
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	39,633.03-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	1,847,623,851.21-

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			34,760,166.08
140131	21	WASTEWATER TREAT FAC CONST			131,112,441.01
140131	22	WASTEWATER TREAT FAC CONST			171,316,311.70
140131	23	WASTEWATER TREAT FAC CONST			80,702,340.61
		** GL 94100 TOTAL			417,891,259.40
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE			
140131	20	WASTEWATER TREAT FAC CONST			34,760,166.08-
140131	21	WASTEWATER TREAT FAC CONST			131,112,441.01-
140131	22	WASTEWATER TREAT FAC CONST			171,316,311.70-
140131	23	WASTEWATER TREAT FAC CONST			80,702,340.61-
		** GL 98100 TOTAL			417,891,259.40-
		*** 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	1,408,582.30
11150	CASH ON HAND - PARK CHANGE FUNDS STPKS	
000000	BALANCE BROUGHT FORWARD	50,630.00
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	699,370.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,550,168.65
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEs	93,370.61
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	53,636,939.03
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	12,403.38
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000100	FEEs	217,250.11
000500	INTEREST	1,792.13
001800	REFUNDS	21,717.43
002801	INSURANCE RECOVERIES - OTHER	15,654.83
	** GL 15102 TOTAL	256,414.50
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEEs	2,134.95
001202	PENALTIES	465.00
	** GL 15103 TOTAL	2,599.95
15104	DUE FROM CONCESSION OPERATORS	
001800	REFUNDS	25,200.00
001801	REIMBURSEMENTS	14,988.45
002102	CONCESSIONS	730,523.06
	** GL 15104 TOTAL	770,711.51
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	110,381.30

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	1,819.83-
001202	PENALTIES	435.00-
001800	REFUNDS	25,500.00-
	** GL 15900 TOTAL	27,754.83-
16300	DUE FROM OTHER DEPARTMENTS	
002801	INSURANCE RECOVERIES - OTHER	1,444,837.17
16502	DUE FROM COUNTIES	
001800	REFUNDS	196,115.37
16900	DUE FROM CLEARING FUND	
000100	FEEs	421,837.75
17104	INVENTORIES GASOLINE	
000000	BALANCE BROUGHT FORWARD	7,208.33
040000	EXPENSES	30,792.97
	** GL 17104 TOTAL	38,001.30
17105	INVENTORIES MOTOR OILS	
000000	BALANCE BROUGHT FORWARD	2,492.93
040000	EXPENSES	23,321.89
	** GL 17105 TOTAL	25,814.82
17106	INVENTORIES MISC FUELS AND LUBE	
000000	BALANCE BROUGHT FORWARD	702.38
040000	EXPENSES	31,281.94
	** GL 17106 TOTAL	31,984.32
17108	INVENTORIES HERBICIDES	
000000	BALANCE BROUGHT FORWARD	114,957.46
040000	EXPENSES	569,175.22
	** GL 17108 TOTAL	684,132.68
17200	GOODS PURCHASED FOR RESALE	
000000	BALANCE BROUGHT FORWARD	1,100,711.26
040000	EXPENSES	983,937.64-
	** GL 17200 TOTAL	116,773.62
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	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	356,531.44-
040000	EXPENSES	0.00
040000 CF	EXPENSES	228,552.31-
080039 21	STATE PARK FACILITY IMPROV	514,058.86-
088040 23	MAJOR DISASTERS EMERGENCY REPAIRS	2,917,243.12-
088130 18	REMOVE ACCESS BARRIERS-STW	0.00
088130 21	REMOVE ACCESS BARRIERS-STW	337,038.25-
100589	POINT OF SALE - PARKS	0.00
100589 CF	POINT OF SALE - PARKS	1,450,000.00-
100592	DISBURSE DONATIONS	0.00
100592 CF	DISBURSE DONATIONS	12,410.15-
100718	LAND MANAGEMENT	0.00
100718 CF	LAND MANAGEMENT	5,802.35-
101198	OUTSOURCING	0.00
101198 CF	OUTSOURCING	394,510.86-
102334	CONTRL OF INVASIVE EXOTICS	0.00
102334 CF	CONTRL OF INVASIVE EXOTICS	5,757.70-
105006	LAND USE PROCEEDS DISBURSE	0.00
105006 CF	LAND USE PROCEEDS DISBURSE	39,570.06-
	** GL 31100 TOTAL	6,261,475.10-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	3,401.25-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	359,863.68-
080039 21	STATE PARK FACILITY IMPROV	13,337.05-
088130 19	REMOVE ACCESS BARRIERS-STW	0.00
100592	DISBURSE DONATIONS	0.00
100592 CF	DISBURSE DONATIONS	1,304.35-
101198	OUTSOURCING	0.00
101198 CF	OUTSOURCING	45,924.00-
102334	CONTRL OF INVASIVE EXOTICS	0.00
102334 CF	CONTRL OF INVASIVE EXOTICS	3,251.14-
105006	LAND USE PROCEEDS DISBURSE	0.00
105006 CF	LAND USE PROCEEDS DISBURSE	2,608.69-
	** GL 32100 TOTAL	429,690.16-
33101	DEPOSITS PAYABLE ESCROW	
002700	SECURITY/ESCROW DEPOSITS	395,200.00-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100	FEEs	66,869.27-
35300	DUE TO OTHER DEPARTMENTS	
002102	CONCESSIONS	39,544.62-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	715.42-
088130	19 REMOVE ACCESS BARRIERS-STW	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	5,721.13-
	** GL 35300 TOTAL	45,981.17-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	45,483.27-
040000	EXPENSES	3.80-
040000	CF EXPENSES	30,320.62-
100590	DISTRIB OF SURCHARGE FEES	0.00
100590	CF DISTRIB OF SURCHARGE FEES	29,631.77-
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	7,517.82-
310228	PAYMENT OF SALES TAX	107,198.25-
	** GL 35500 TOTAL	220,155.53-
35600	DUE TO GENERAL REVENUE	
310228	PAYMENT OF SALES TAX	235,824.51-
310322	SERVICE CHARGE TO GEN REV	1,857,117.73-
	** GL 35600 TOTAL	2,092,942.24-
35700	DUE TO COMPONENT UNIT/PRIMARY	
102151	MGT/WTR CONTROL STRUCTURES	0.00
102151	CF MGT/WTR CONTROL STRUCTURES	2,879.79-
	** GL 35700 TOTAL	2,879.79-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	120,120.16-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	80,783.00-
	** GL 38600 TOTAL	200,903.16-
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000100	FEEs	28,386.73-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001800	REFUNDS	6,270.42-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	50,890,829.06-
55500	CHANGES TO/WITHIN THE REPORTING ENTITY	
040000	EXPENSES	0.00
56100	NONSPENDABLE - INVENTORIES AND PREPAID	
000000	BALANCE BROUGHT FORWARD	307,795.53
040000	EXPENSES	1,204,502.27-
	** GL 56100 TOTAL	896,706.74-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	20,943.00
030000	CF OTHER PERSONAL SERVICES	54,261.46
040000	EXPENSES	38,034.24
040000	CF EXPENSES	218,621.14
060000	CF OPERATING CAPITAL OUTLAY	15,949.40
080039	21 STATE PARK FACILITY IMPROV	1,351,478.44
088040	23 MAJOR DISASTERS EMERGENCY REPAIRS	3,184,536.37
088130	21 REMOVE ACCESS BARRIERS-STW	1,482,743.13
100592	DISBURSE DONATIONS	12,145.15
100592	CF DISBURSE DONATIONS	55,126.95
100718	LAND MANAGEMENT	5,800.00
100777	CF CONTRACTED SERVICES	49,875.00
101198	OUTSOURCING	74,746.98
101198	CF OUTSOURCING	449,974.65
102151	CF MGT/WTR CONTROL STRUCTURES	22,429.35
102334	CF CONTRL OF INVASIVE EXOTICS	45.86
105006	LAND USE PROCEEDS DISBURSE	39,392.20
105006	CF LAND USE PROCEEDS DISBURSE	2,556.96
	** GL 94100 TOTAL	7,078,660.28
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	20,943.00-
030000	CF OTHER PERSONAL SERVICES	54,261.46-
040000	EXPENSES	38,034.24-
040000	CF EXPENSES	218,621.14-
060000	CF OPERATING CAPITAL OUTLAY	15,949.40-
080039	21 STATE PARK FACILITY IMPROV	1,351,478.44-
088040	23 MAJOR DISASTERS EMERGENCY REPAIRS	3,184,536.37-
088130	21 REMOVE ACCESS BARRIERS-STW	1,482,743.13-
100592	DISBURSE DONATIONS	12,145.15-

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

CAT			BEGINNING BALANCE
100592	CF	DISBURSE DONATIONS	55,126.95-
100718		LAND MANAGEMENT	5,800.00-
100777	CF	CONTRACTED SERVICES	49,875.00-
101198		OUTSOURCING	74,746.98-
101198	CF	OUTSOURCING	449,974.65-
102151	CF	MGT/WTR CONTROL STRUCTURES	22,429.35-
102334	CF	CONTRL OF INVASIVE EXOTICS	45.86-
105006		LAND USE PROCEEDS DISBURSE	39,392.20-
105006	CF	LAND USE PROCEEDS DISBURSE	2,556.96-
		** GL 98100 TOTAL	7,078,660.28-
		*** 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	660,778.42
35700	DUE TO COMPONENT UNIT/PRIMARY	
141122	15 G/A-C-51 RESERVOIR IMPLMNT	351,069.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	309,709.42-
94100	ENCUMBRANCES	
140124	14 AID/WMD-LAND ACQUISITION	299,906.40
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140124	14 AID/WMD-LAND ACQUISITION	299,906.40-
	*** FUND TOTAL	0.00

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

CAT		BEGINNING BALANCE
11100	CASH ON HAND	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	17,000.07
001801	REIMBURSEMENTS	750.00
	** GL 11100 TOTAL	17,750.07
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	144,668.60
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEES	425.00
000200	LICENSES	1,600.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	3,750.00
001202	PENALTIES	900.00
001801	REIMBURSEMENTS	350.00
	** GL 12400 TOTAL	7,025.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	53,555,430.86
15101	DUE FROM EMPLOYEES	
001800	REFUNDS	492.18
001801	REIMBURSEMENTS	10.14
	** GL 15101 TOTAL	502.32
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200	LICENSES	61,124.37
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	1,911,757.90
001202	PENALTIES	43,218.26
001801	REIMBURSEMENTS	301,754.93
	** GL 15102 TOTAL	2,317,855.46
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100	FEES	25.00
000200	LICENSES	178.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	43,952.33
001202	PENALTIES	900.67
001801	REIMBURSEMENTS	6,766.67
	** GL 15103 TOTAL	51,822.67
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	103,327.53

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100	FEEES	25.00-
000200	LICENSES	61,227.37-
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	3,494,776.81-
001202	PENALTIES	43,803.93-
001801	REIMBURSEMENTS	55,710.00-
	** GL 15900 TOTAL	3,655,543.11-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200	LICENSES	8,255.00
001202	PENALTIES	417.50
	** GL 16200 TOTAL	8,672.50
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	2,747,009.60
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	2,818,134.95
001801	REIMBURSEMENTS	3,500.00
	** GL 16500 TOTAL	2,821,634.95
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	32,321.56-
040000	EXPENSES	0.00
040000	CF EXPENSES	16,157.23-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	22,293.60-
082474	21 CLEANUP OF STATE/LANDS	135,119.95-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	23,792.93-
100050	EVERGLADES LAB SUPPORT	0.00
100050	CF EVERGLADES LAB SUPPORT	8,668.66-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	2,068.51-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492	CF HAZARDOUS WASTE CLEANUP	28,314.41-
104134	WATER WELL CLEANUP	0.00
104134	CF WATER WELL CLEANUP	23,625.00-
	** GL 31100 TOTAL	292,361.85-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,525.82-
030000	OTHER PERSONAL SERVICES	0.00

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

CAT		BEGINNING BALANCE
030000	CF OTHER PERSONAL SERVICES	8,402.76-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027	CF GROUND WTR/MONITOR NETWRK	31,186.55-
100591	SUBMERGED RES DAMAGED REST	0.00
100591	CF SUBMERGED RES DAMAGED REST	3,195.67-
	** GL 32100 TOTAL	44,310.80-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000200	LICENSES	150.00-
001801	REIMBURSEMENTS	0.00
	** GL 35200 TOTAL	150.00-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	268.19-
040000	EXPENSES	0.00
040000	CF EXPENSES	29.75-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	5,355.53-
	** GL 35300 TOTAL	5,653.47-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	2,263.67-
050840	G/A-LOCAL HAZ WASTE COL	0.00
050840	CF G/A-LOCAL HAZ WASTE COL	168,410.90-
100591	SUBMERGED RES DAMAGED REST	0.00
100591	CF SUBMERGED RES DAMAGED REST	1,000.00-
	** GL 35500 TOTAL	171,674.57-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	165,740.59-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	85,450.62-
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	222.72-
	** GL 38600 TOTAL	85,673.34-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	1,096,050.25-
001801	REIMBURSEMENTS	244,278.26-
	** GL 47300 TOTAL	1,340,328.51-

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	48,829,969.44-
57301	FUND BALANCE RESTRICTED COURT ORDER RE	
000000	BALANCE BROUGHT FORWARD	309,751.12-
57401	FUND BALANCE RESTRICTED REEF GROUNDING	
000000	BALANCE BROUGHT FORWARD	2,056,682.06-
57404	FUND BALANCE RESTRICTED OPERATOR CERTI	
000000	BALANCE BROUGHT FORWARD	4,817,860.70-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	19,640.96
030000	CF OTHER PERSONAL SERVICES	204,737.89
040000	EXPENSES	12,096.25
040000	CF EXPENSES	37,246.22
050840	CF G/A-LOCAL HAZ WASTE COL	183,798.84
060000	OPERATING CAPITAL OUTLAY	22,293.60
060000	CF OPERATING CAPITAL OUTLAY	19,339.64
080524	21 DRY CLEAN/SITE CLEANUP	131,834.53
080524	22 DRY CLEAN/SITE CLEANUP	3,014,526.24
082474	21 CLEANUP OF STATE/LANDS	5,859,139.53
088502	21 HAZARD WASTE/SITE CLEANUP	2,716,032.88
088502	22 HAZARD WASTE/SITE CLEANUP	1,600,000.00
100027	GROUND WTR/MONITOR NETWRK	5,975.12
100027	CF GROUND WTR/MONITOR NETWRK	82,456.51
100050	EVERGLADES LAB SUPPORT	8,107.66
100050	CF EVERGLADES LAB SUPPORT	59,493.58
100591	SUBMERGED RES DAMAGED REST	1,000.00
100777	CF CONTRACTED SERVICES	45,220.55
101492	HAZARDOUS WASTE CLEANUP	293,486.43
101492	CF HAZARDOUS WASTE CLEANUP	920,122.78
104081	CF USGS COOPERATIVE AGREEMENT	214,897.00
104134	CF WATER WELL CLEANUP	228,860.29
140076	16 G/A-NPS MGMT PLANNING	386,691.00
	** GL 94100 TOTAL	16,066,997.50
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	19,640.96-
030000	CF OTHER PERSONAL SERVICES	204,737.89-
040000	EXPENSES	12,096.25-
040000	CF EXPENSES	37,246.22-
050840	CF G/A-LOCAL HAZ WASTE COL	183,798.84-
060000	OPERATING CAPITAL OUTLAY	22,293.60-

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

CAT			BEGINNING BALANCE
060000	CF	OPERATING CAPITAL OUTLAY	19,339.64-
080524	21	DRY CLEAN/SITE CLEANUP	131,834.53-
080524	22	DRY CLEAN/SITE CLEANUP	3,014,526.24-
082474	21	CLEANUP OF STATE/LANDS	5,859,139.53-
088502	21	HAZARD WASTE/SITE CLEANUP	2,716,032.88-
088502	22	HAZARD WASTE/SITE CLEANUP	1,600,000.00-
100027		GROUND WTR/MONITOR NETWRK	5,975.12-
100027	CF	GROUND WTR/MONITOR NETWRK	82,456.51-
100050		EVERGLADES LAB SUPPORT	8,107.66-
100050	CF	EVERGLADES LAB SUPPORT	59,493.58-
100591		SUBMERGED RES DAMAGED REST	1,000.00-
100777	CF	CONTRACTED SERVICES	45,220.55-
101492		HAZARDOUS WASTE CLEANUP	293,486.43-
101492	CF	HAZARDOUS WASTE CLEANUP	920,122.78-
104081	CF	USGS COOPERATIVE AGREEMENT	214,897.00-
104134	CF	WATER WELL CLEANUP	228,860.29-
140076	16	G/A-NPS MGMT PLANNING	386,691.00-
		** GL 98100 TOTAL	16,066,997.50-
		*** 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	29,985.70
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,111,461.59
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500	INTEREST	2,772.29
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	450,616.95
040000	CF EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	562,856.20
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	750.38-
100029	STG TK COMPL VERIFICATION	2,825.65
100628	WATER QUALITY MGMT/PLAN	1,583.70
101011	FED WASTE PLANNING GRANTS	4,781.01
101492	HAZARDOUS WASTE CLEANUP	3,895.70
101494	HAZARDOUS WASTE SITE REST	9,000.00
102204	CATEGORY NAME NOT ON TITLE FILE	134,544.27
102590	POLLUTION REST CONTRACTS	1,267.38
102903	PURCHASES FOR RESALE	387.24-
103886	GREENWAYS CARL MGMT FUND	0.00
104132	UNDERGROUND TANK CLEANUP	92,759.20-
104163	PETROLEUM CLEANUP AUDITS	0.00
210014	OTHER DATA PROCESSING SVCS	275,934.53
	** GL 27600 TOTAL	1,413,533.87

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

CAT		BEGINNING BALANCE
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	14,825.00-
002900	SALE OF SURPLUS PROPERTY	405,863.57
040000	EXPENSES	252,167.83-
060000	OPERATING CAPITAL OUTLAY	688,894.47-
088140	FACILITY REPAIR NEEDS-STW	5,283.60-
088964	TOTAL MAX DAILY LOADS	0.00
100029	STG TK COMPL VERIFICATION	2,778.55-
100628	WATER QUALITY MGMT/PLAN	0.00
101011	FED WASTE PLANNING GRANTS	4,781.01-
101492	HAZARDOUS WASTE CLEANUP	3,895.70-
101494	HAZARDOUS WASTE SITE REST	9,000.00-
102204	CATEGORY NAME NOT ON TITLE FILE	154,314.27-
102590	POLLUTION REST CONTRACTS	1,267.38-
102903	PURCHASES FOR RESALE	0.00
103886	GREENWAYS CARL MGMT FUND	0.00
104132	UNDERGROUND TANK CLEANUP	28,667.68-
104163	PETROLEUM CLEANUP AUDITS	0.00
210014	OTHER DATA PROCESSING SVCS	386,900.37-
	** GL 27700 TOTAL	1,146,912.29-
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	
040000	EXPENSES	0.00
040000	CF EXPENSES	355,846.13-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	138,116.86-
210014	OTHER DATA PROCESSING SVCS	0.00
	** GL 31100 TOTAL	493,962.99-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	19,672.86-
	** GL 32100 TOTAL	19,672.86-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	11,435.86-
040000	CF EXPENSES	175,000.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	143.69-
	** GL 35300 TOTAL	186,579.55-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	161.11-
	** GL 35500 TOTAL	161.11-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	268.60-
51100	CONTRIBUTED CAPITAL	
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-
140126	BEACH PROJECTS - STW	2,335.57-
210014	OTHER DATA PROCESSING SVCS	744,393.29-
	** GL 51100 TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	267,379.18-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	1,443,574.47-
94100	ENCUMBRANCES	
030000	CF OTHER PERSONAL SERVICES	31,111.37
040000	CF EXPENSES	499,964.26
100777	CONTRACTED SERVICES	18,790.23
100777	CF CONTRACTED SERVICES	456,165.65
210023	CF NORTHWEST REGIONAL DC	248,831.85
	** GL 94100 TOTAL	1,254,863.36
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	CF OTHER PERSONAL SERVICES	31,111.37-
040000	CF EXPENSES	499,964.26-
100777	CONTRACTED SERVICES	18,790.23-
100777	CF CONTRACTED SERVICES	456,165.65-
210023	CF NORTHWEST REGIONAL DC	248,831.85-
	** GL 98100 TOTAL	1,254,863.36-
	*** FUND TOTAL	0.00

DEPARTMENT LEVEL

Exhibits and Schedules



Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Environmental Protection		
Contact Person:	Jeffrey Brown	Phone Number:	850-245-2007
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Key Haven Associated Enterprises, Inc. v. DEP and DEO		
Court with Jurisdiction:	Circuit Court for the Second Judicial Circuit in and for Leon County		
Case Number:	2021-CA-1613		
Summary of the Complaint:	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.		
Amount of the Claim:	\$ Not stated in pleadings.		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	<p>The Department filed a Motion to Dismiss on December 13, 2021. Plaintiff filed an amended complaint, and the Department filed its motion to dismiss the amended complaint on February 25, 2022. At a hearing on June 6, 2022, the Court orally denied DEP's motion to dismiss. The trial court granted the motion to dismiss as to Monroe County, on the grounds that they are not a proper party.</p> <p>The Department filed its answer and affirmative defenses on July 11, 2022. Under the proposed, revised case management order, the matter is estimated to go to trial in March 2024.</p>		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A.
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Office of Policy and Budget – June 2023

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Florida Fiscal Portal.

Agency:	Department of Environmental Protection		
Contact Person:	Kirk White	Phone Number:	850-245-2258
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Florida Department of Environmental Protection v. Shell Petroleum Inc. et.al.		
Court with Jurisdiction:	Circuit Court of the Eleventh Judicial Circuit in Dade County		
Case Number:	2021-007093-CA-01		
Summary of the Complaint:	On April 18, 2022 the Department of Environmental Protection filed a complaint against Shell Petroleum Inc. The complaint alleges that Shell received payments from the Department based on fraudulent representations. The Department has in pertinent part requested reimbursement for those payments.		
Amount of the Claim:	\$46,000,000.00		
Specific Statutes or Laws (including GAA) Challenged:	376.3072(1) Florida Statute.		
Status of the Case:	The matter is early in the discovery phase. The parties are actively pursuing settlement.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Environmental Protection		
Contact Person:	Ronald Hoenstine	Phone Number:	850-245-2221
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Globenet Cabos Submarinos America, Inc. v. South Spanish Trail & Board of Trustees		
Court with Jurisdiction:	15 th Judicial Circuit – Palm Beach County, Florida, and Fourth District Court of Appeal.		
Case Number:	Case No.: Case No. 2018-CA-015897		
Summary of the Complaint:	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.		
Amount of the Claim:	NA		
Specific Statutes or Laws (including GAA) Challenged:	Chapters 253, 65, 66, 86, Florida Statutes.		
Status of the Case:	The litigation is in the discovery and motion practice phase however the parties are currently working on scheduling a trial date.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<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).			

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Environmental Protection		
Contact Person:	Ronald Hoenstine	Phone Number:	850-245-2221
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Hillsboro Inlet Investments, LLC vs. Heaven’s U.S.A., et al		
Court with Jurisdiction:	17 th Judicial Circuit – Broward County, Florida, and Fourth District Court of Appeal.		
Case Number:	Case No.: Case No. 2020-CA-021400		
Summary of the Complaint:	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.		
Amount of the Claim:	N/A		
Specific Statutes or Laws (including GAA) Challenged:	Chapters 253, 65, 66, 86 Florida Statutes.		
Status of the Case:	The case is in the discovery phase.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<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).			

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Environmental Protection		
Contact Person:	Kirk White	Phone Number:	850-245-2258
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Center for Biological Diversity, Tampa Bay Waterkeeper, Suncoast Waterkeeper, Manasota-88, and Our Children's Earth Foundation v. Governor Ron DeSantis, Shawn Hamilton as Acting Secretary, FLDEP, HRK Holdings, LLC (Citizen Suit - Piney Point)		
Court with Jurisdiction:	United State District Court Middle District of Florida		
Case Number:	8:21-CV-01521-WFJ-CPT		
Summary of the Complaint:	<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 January 11, 2023, the court issued an Amended Case Management and Scheduling Order which stayed the claim for one year, up to and including January 3, 2024, at which time the parties are to file a status report.</p> <p>Parties are directed to meet the deadlines below as the Clean Water Act ("CWA") claim: M.D. Fla. 3.03 Disclosures are due IMMEDIATELY; FDEP's Motion to Dismiss due two (2) weeks after deadline to challenge FDEP's issuance of permit; HRK's Motion to Dismiss is due consistent with Fed. R. Civ. P.; Mandatory Rule 26(a)(1) Initial Disclosures (HRK) due January 13, 2023; FDEP's Supplemental Initial Disclosures due two (2) weeks after resolution of FDEP's Motion To Dismiss; Third Party Joinder/ Amend Pleadings due September 29, 2023; Plaintiff Expert Disclosure due November 3, 2023; Defendant Expert Disclosure due November 3, 2023; Rebuttal Expert due December 22, 2023; Discovery Cut-Off due February 16, 2024; Mediator Selection/Scheduling due by July 20, 2023; Conduct Mediation by August 18, 2023; Dispositive Motion filings due March 29, 2024; and Pretrial Statement due June 7, 2024. A Pretrial Conference will be on July 12, 2024. On July 25, 2023 support granted an order extending scheduling deadlines as follows: Mediator selection/scheduling due by September 1, 2023; conduct mediation by October 20, 2023; Third Party Joinder/Amend Pleading by November 10, 2023; Expert disclosures due December 22, 2023; and Rebuttal disclosures due January 26, 2024.</p>	
<p>Who is representing (of record) the state in this lawsuit? Check all that apply.</p>	<p><input checked="" type="checkbox"/></p>	<p>Agency Counsel</p>
		<p>Office of the Attorney General or Division of Risk Management</p>
	<p><input checked="" type="checkbox"/></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>		

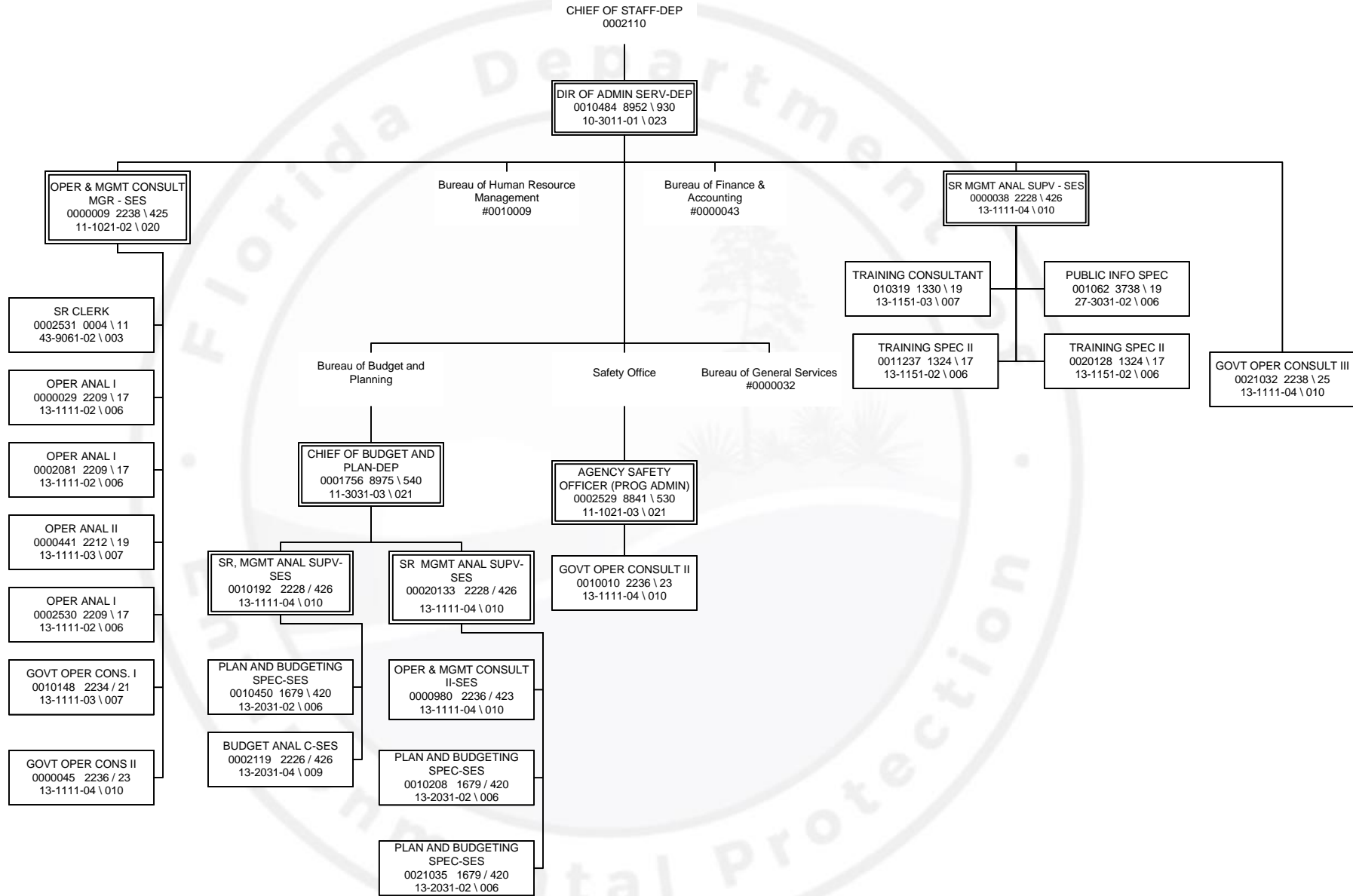
Schedule VII: Agency Litigation Inventory

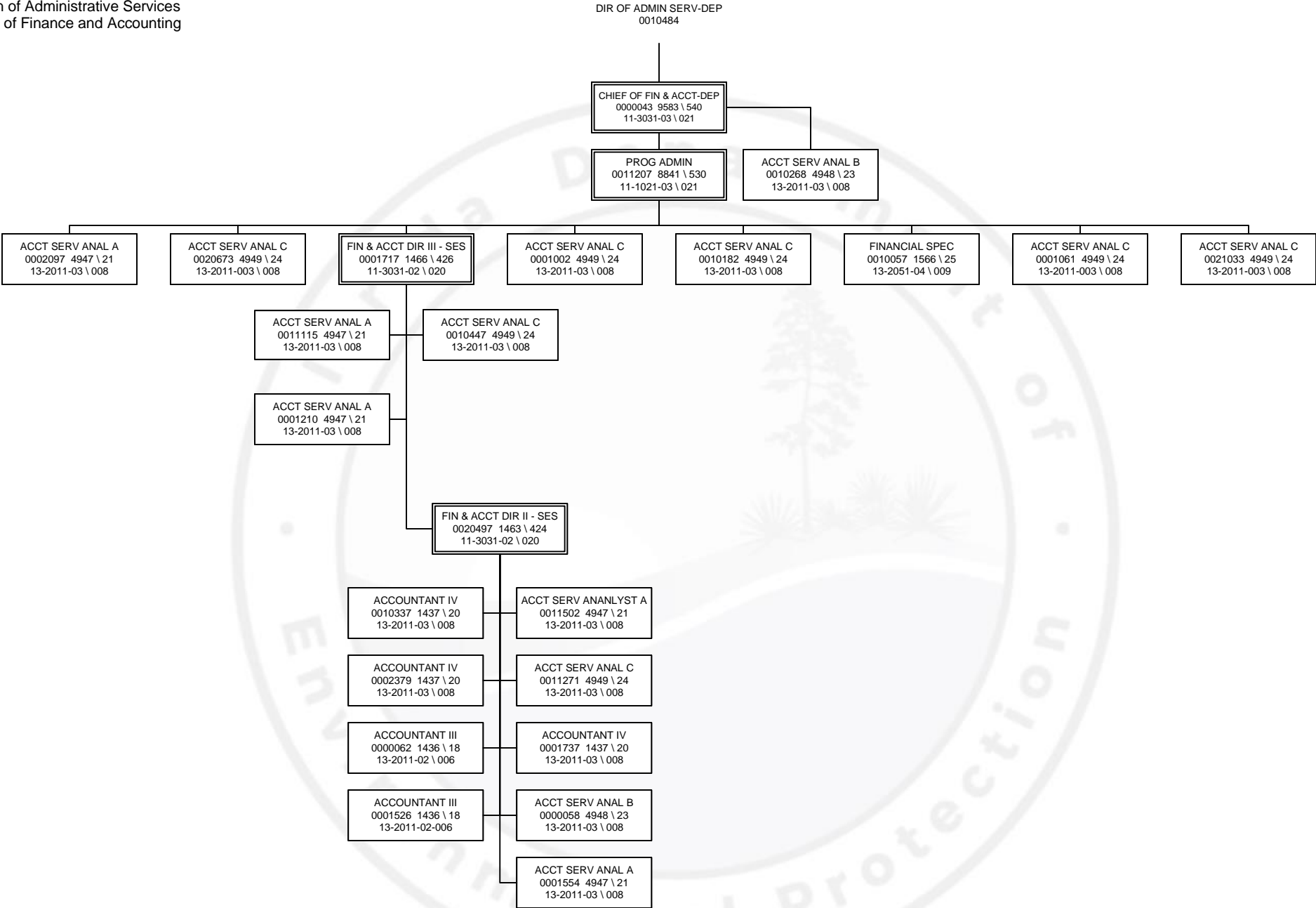
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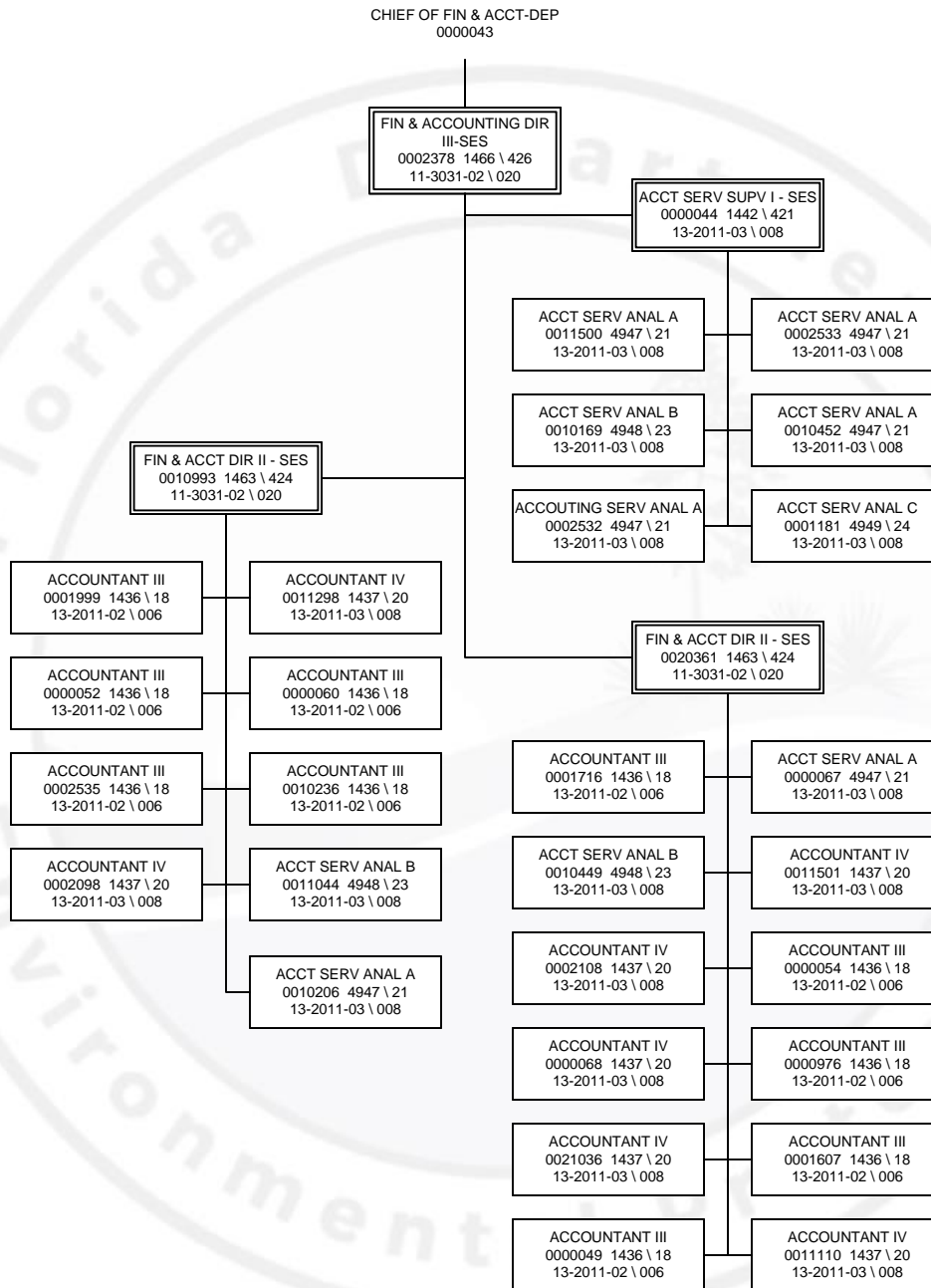
Agency:	Department of Environmental Protection		
Contact Person:	Kirk White	Phone Number:	850-245-2258
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Florida Department of Environmental Protection v. HRK Holdings, LLC (Complaint for violations - Piney Point)		
Court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

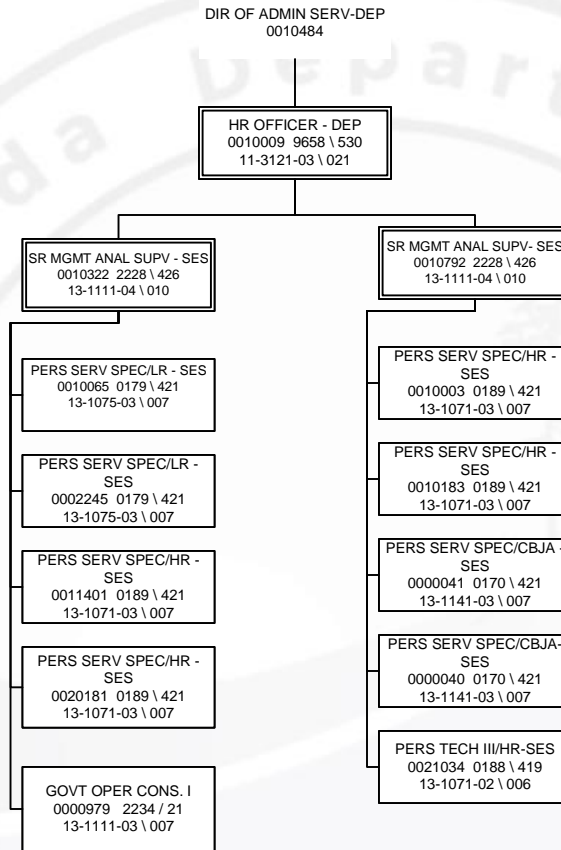
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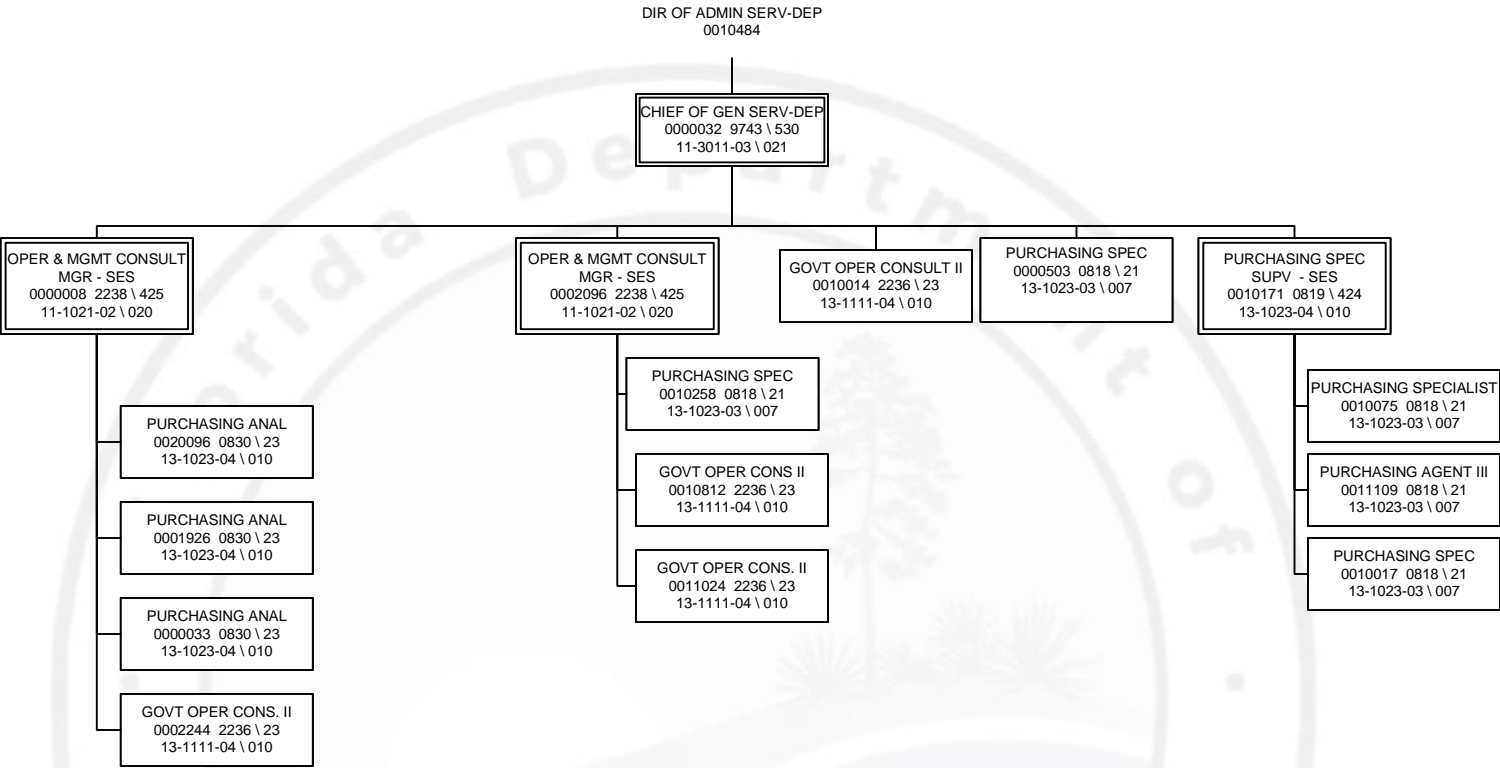
Office of Policy and Budget – June 2023

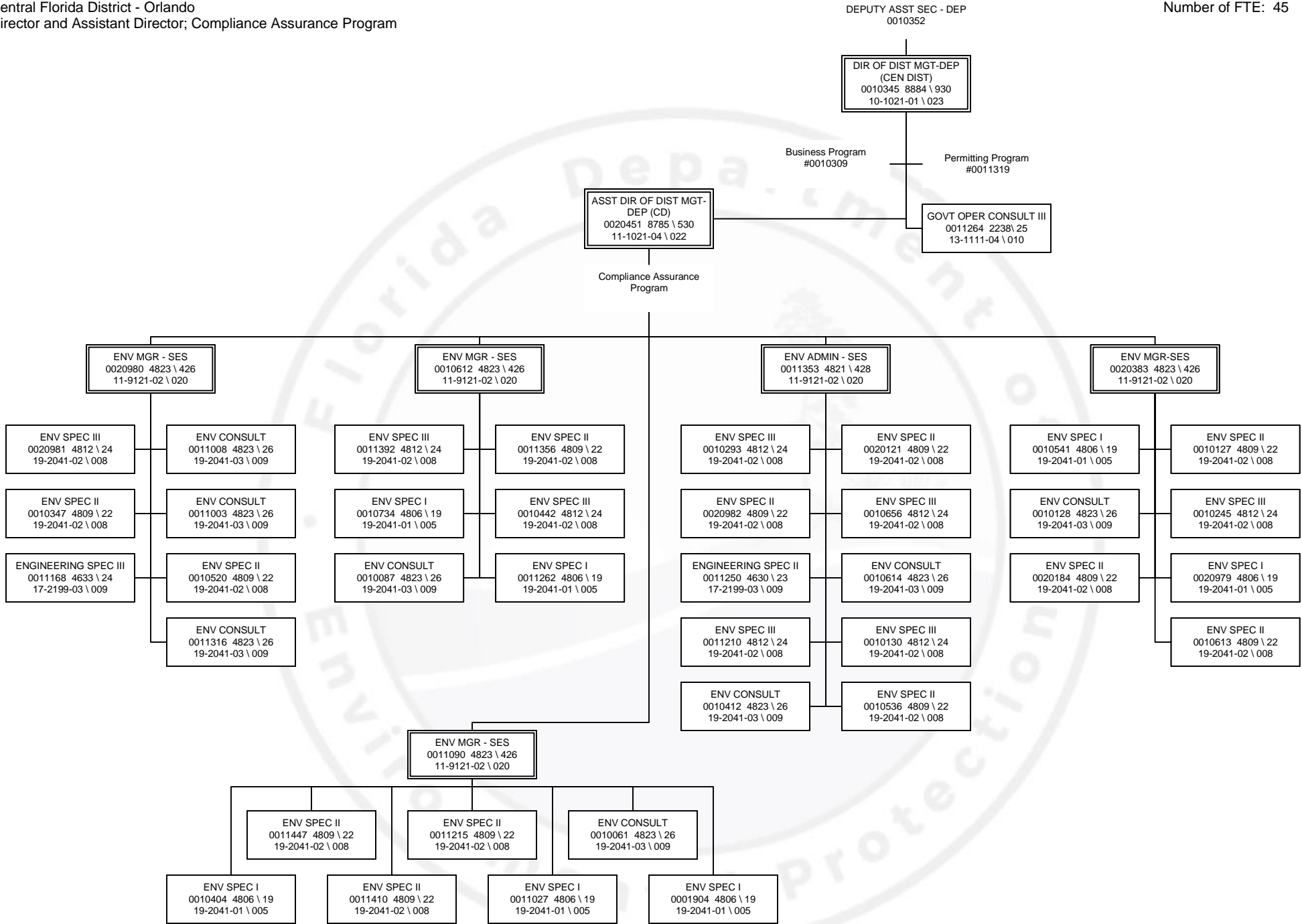


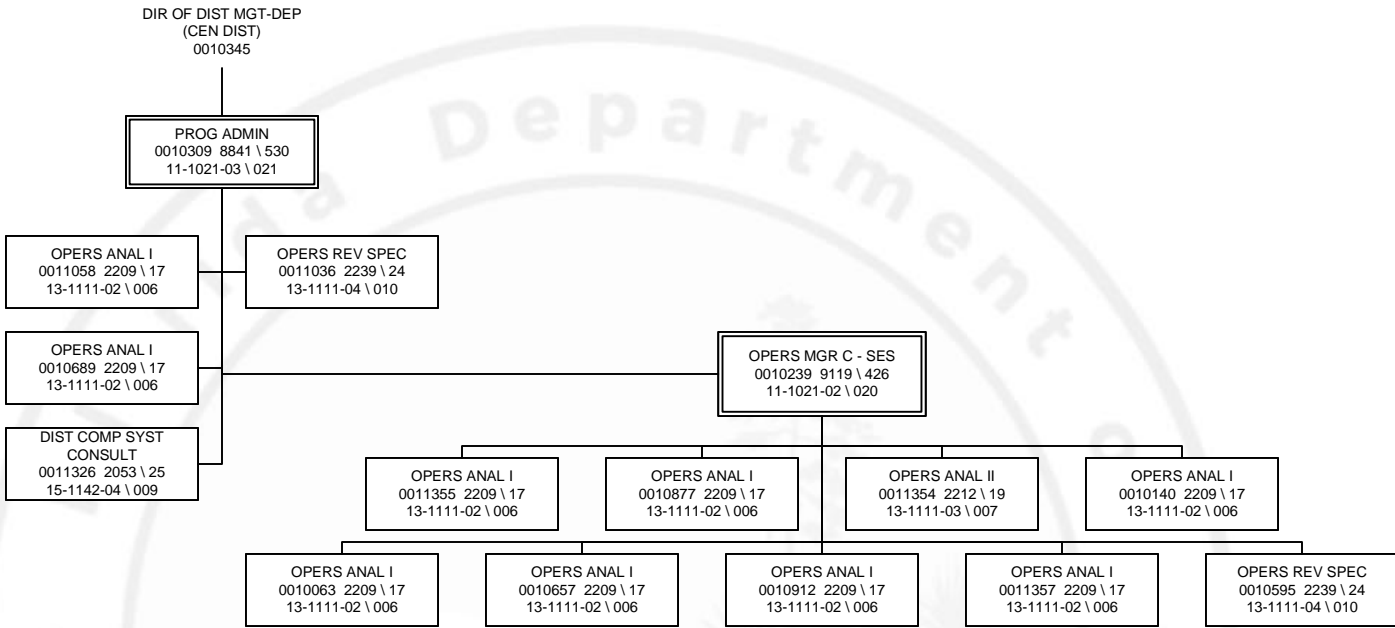




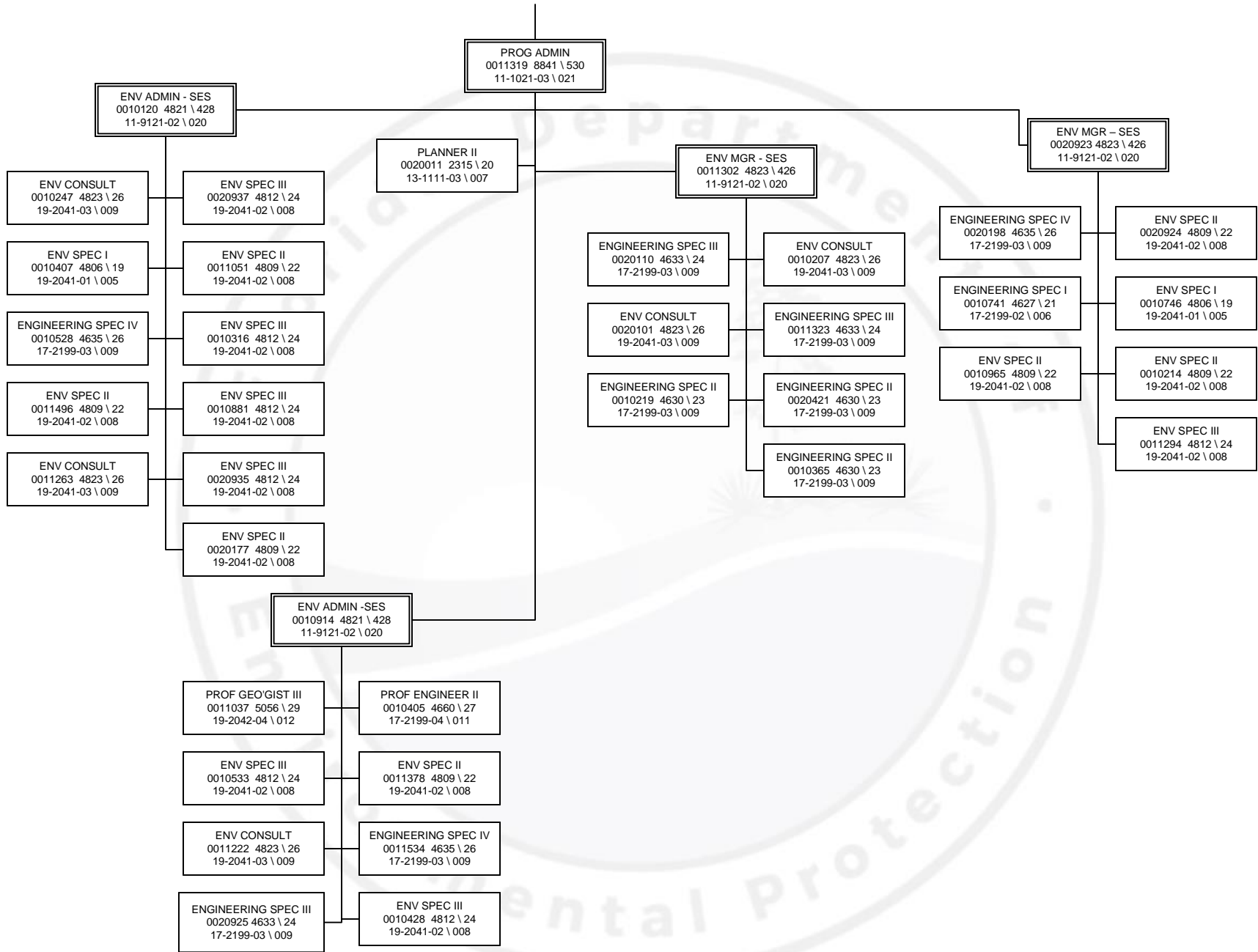


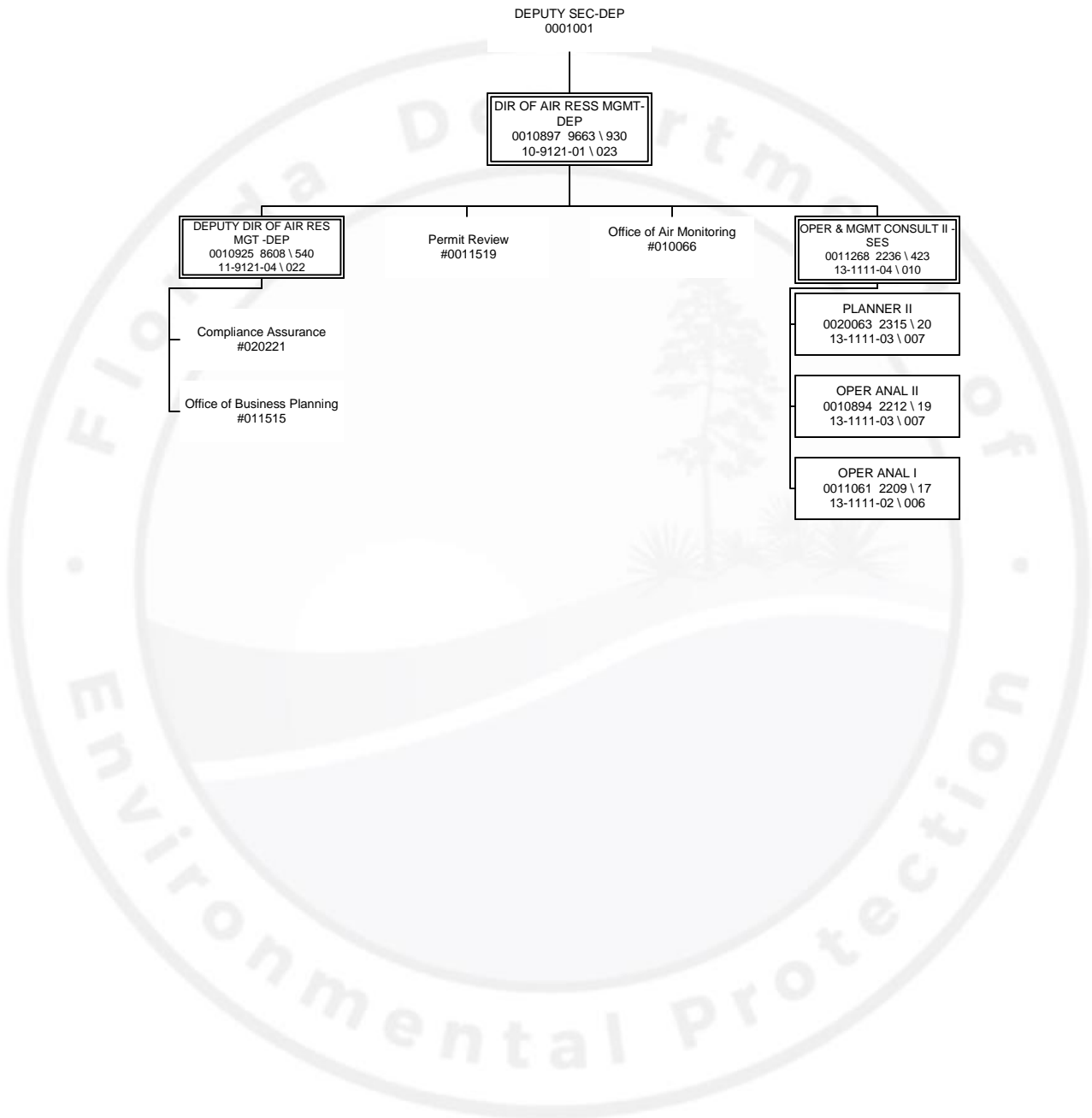


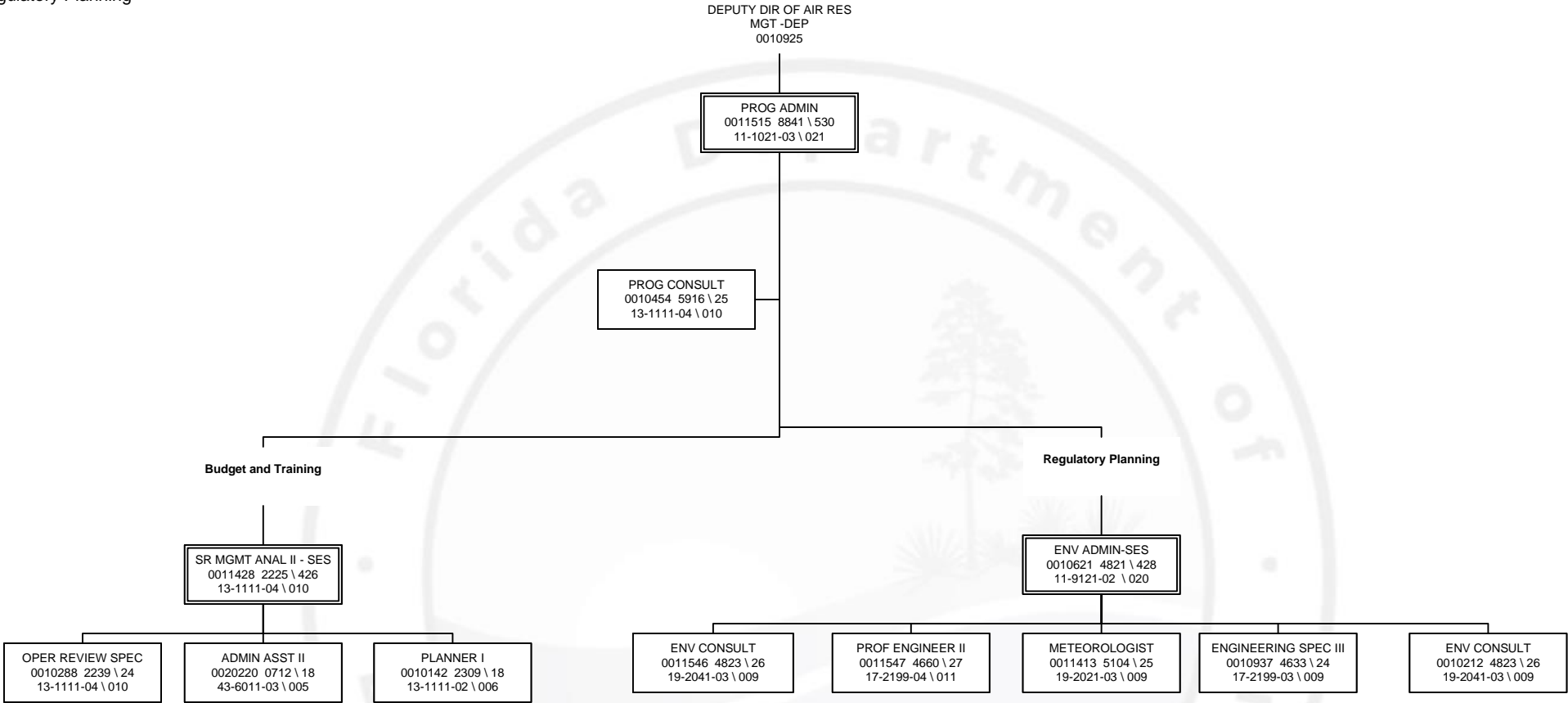




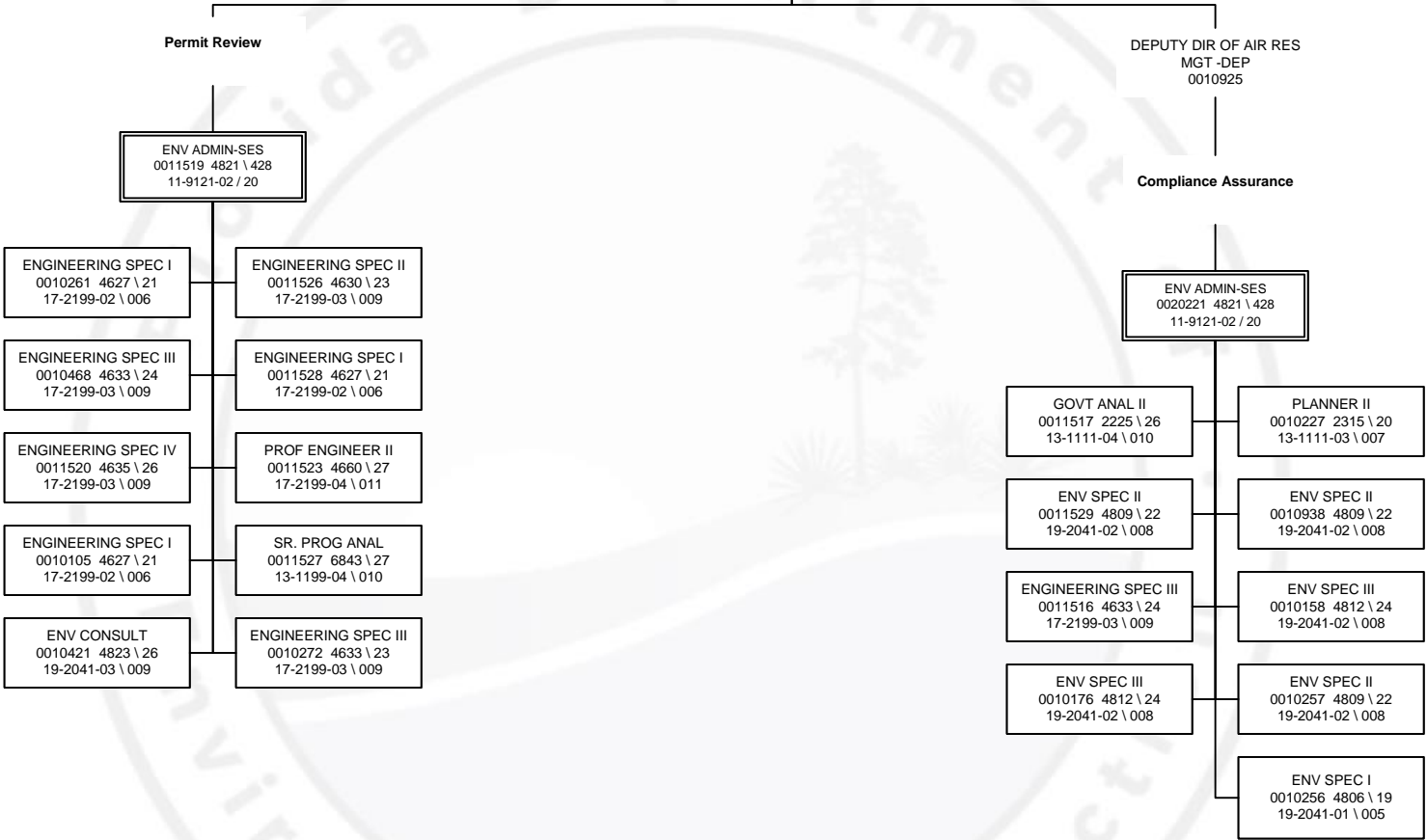
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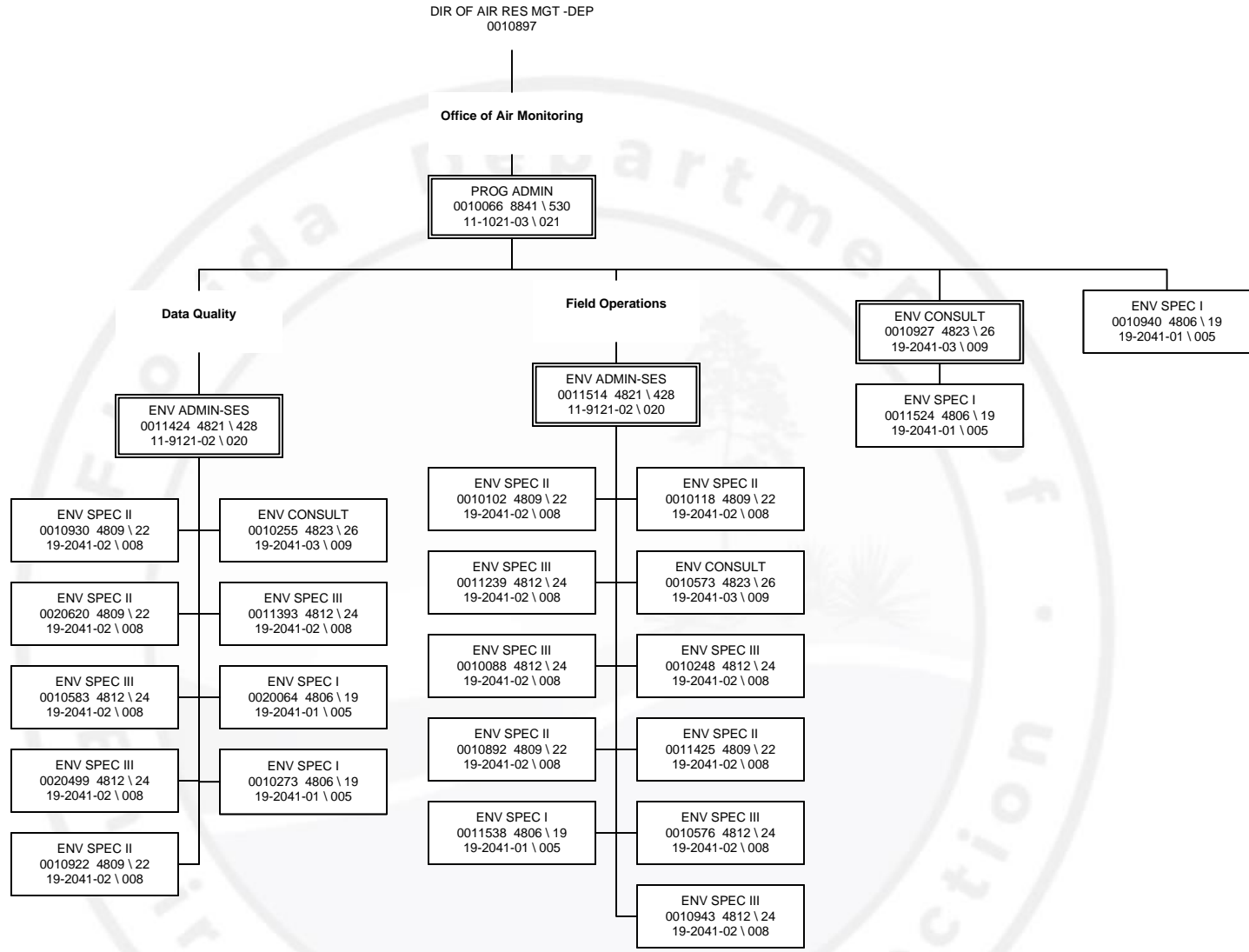


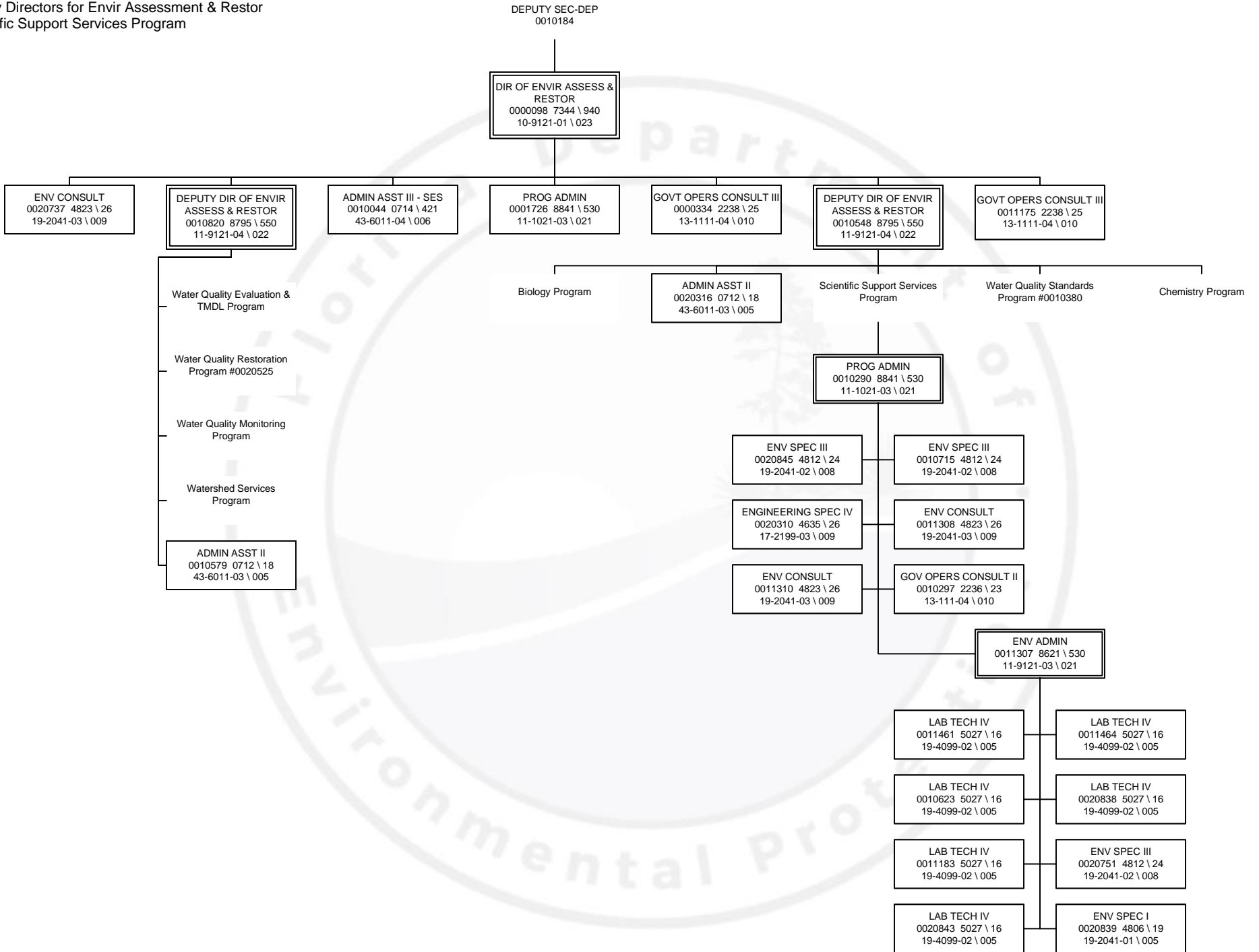


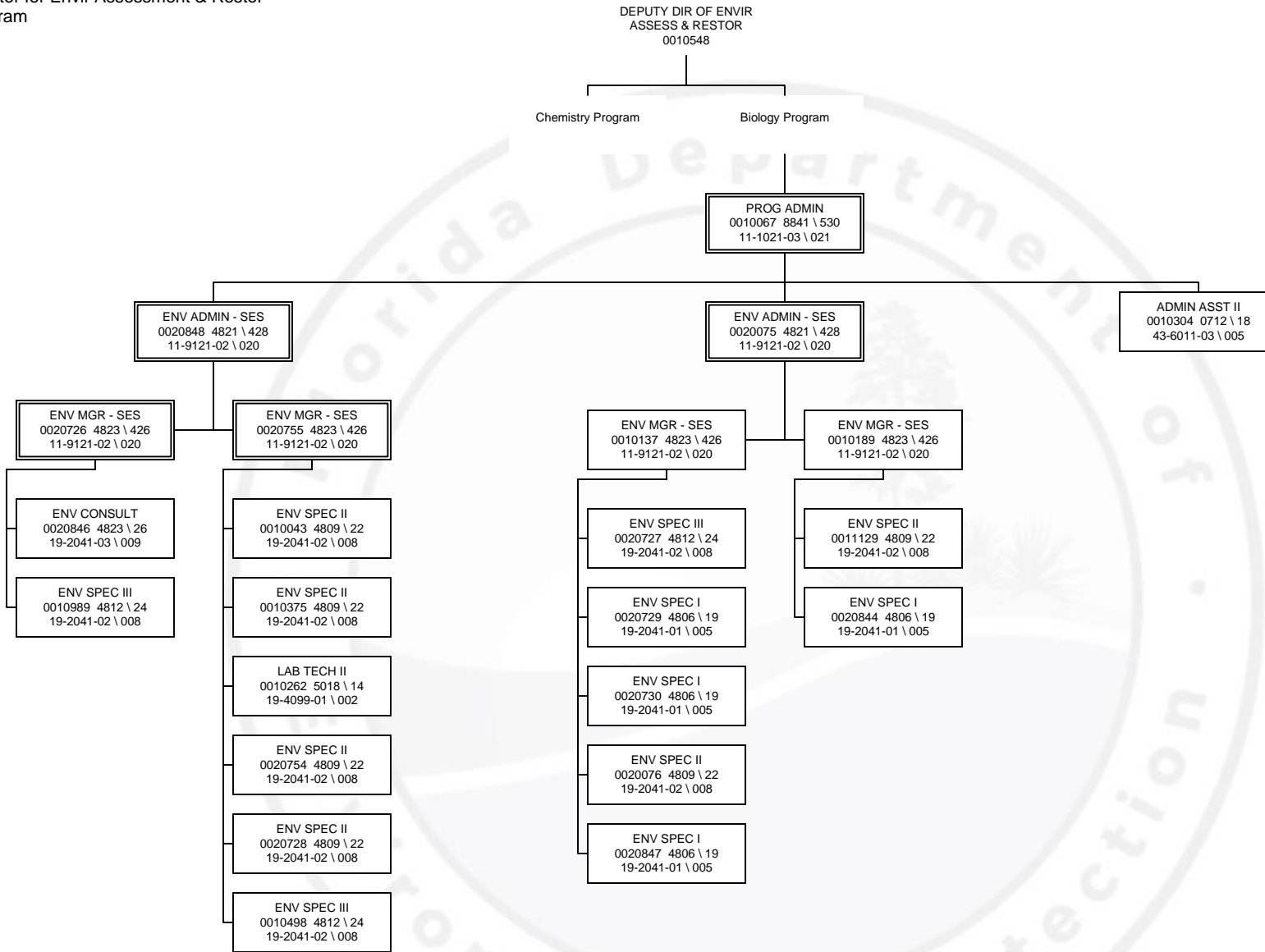


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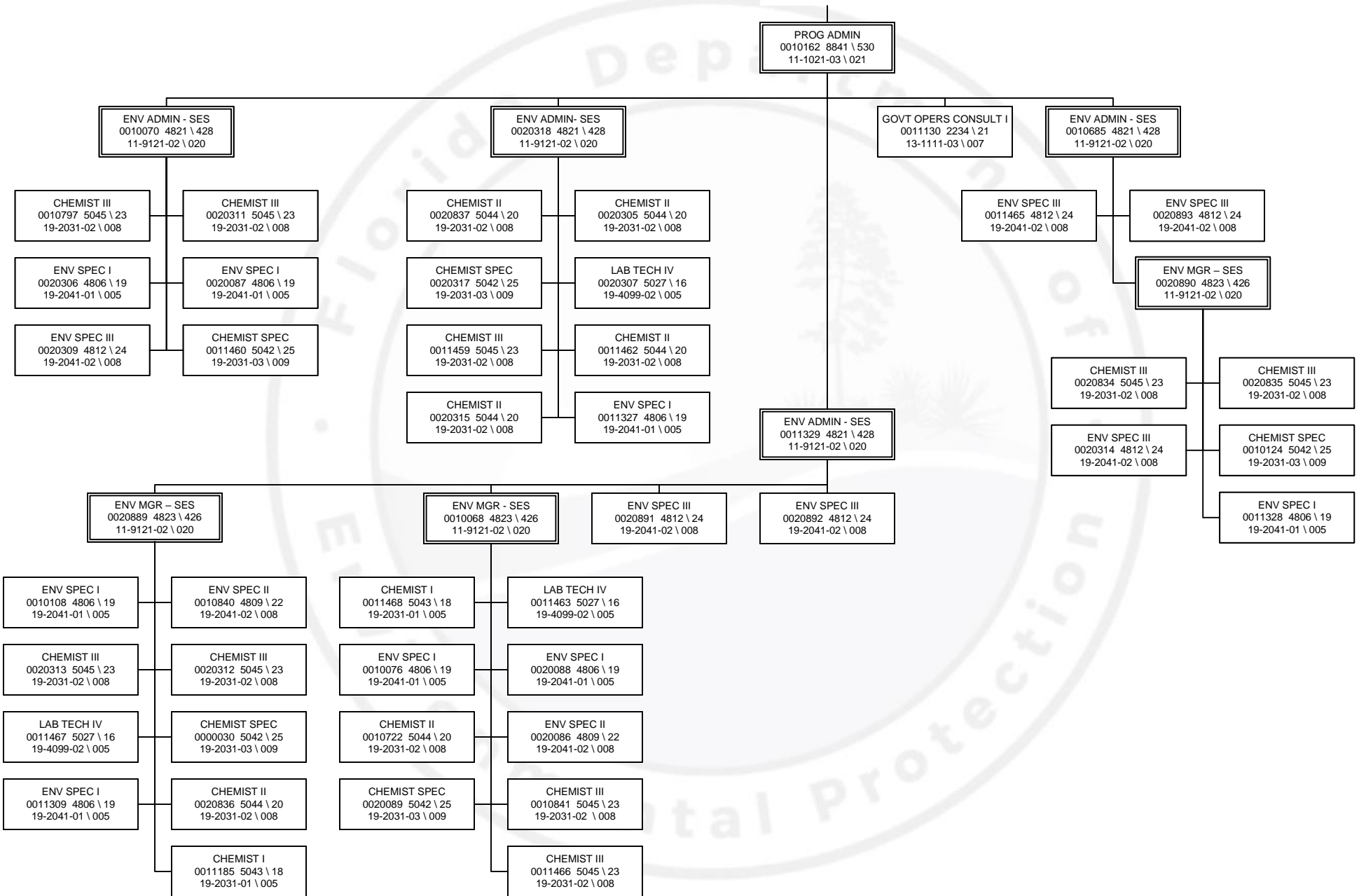


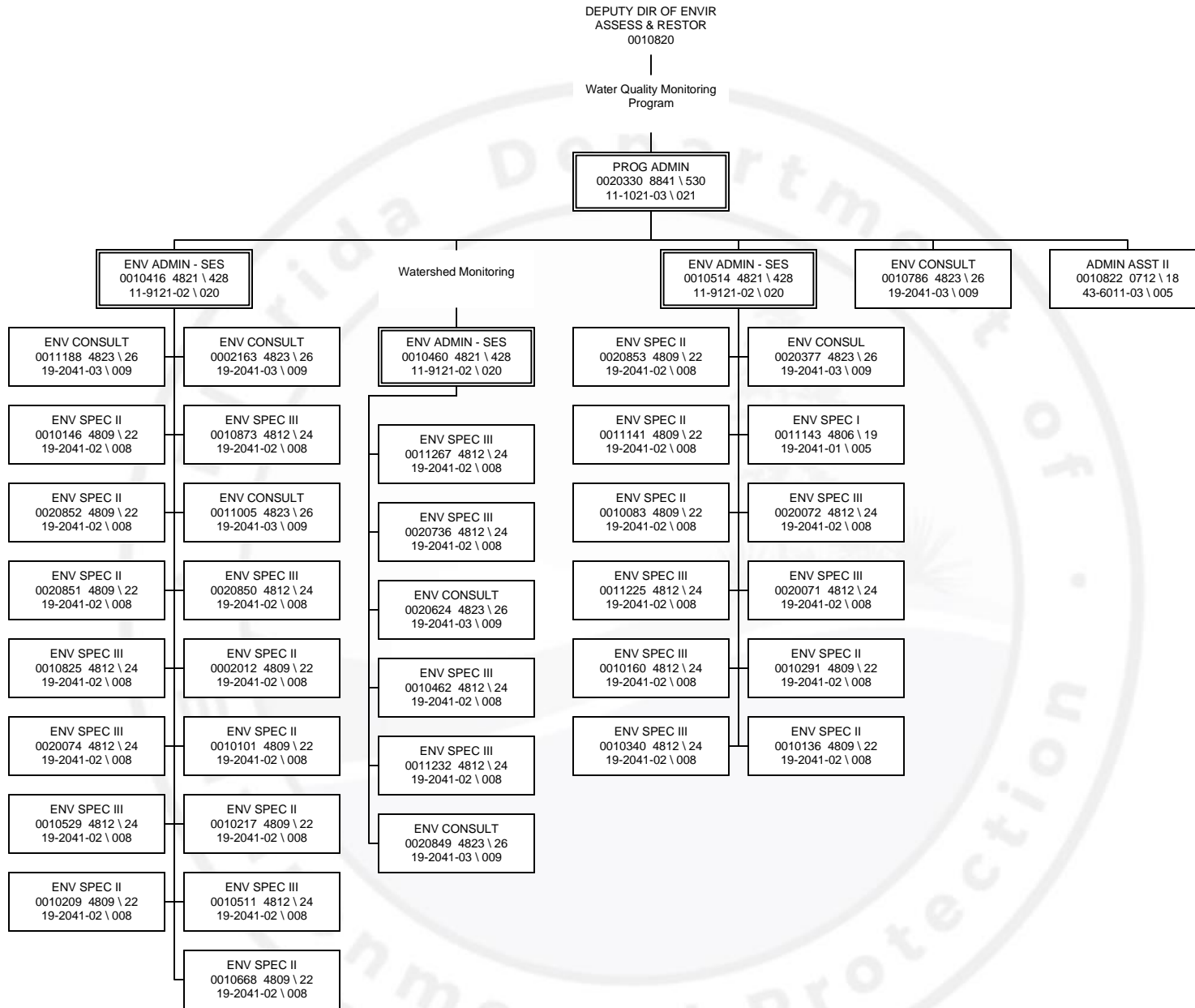


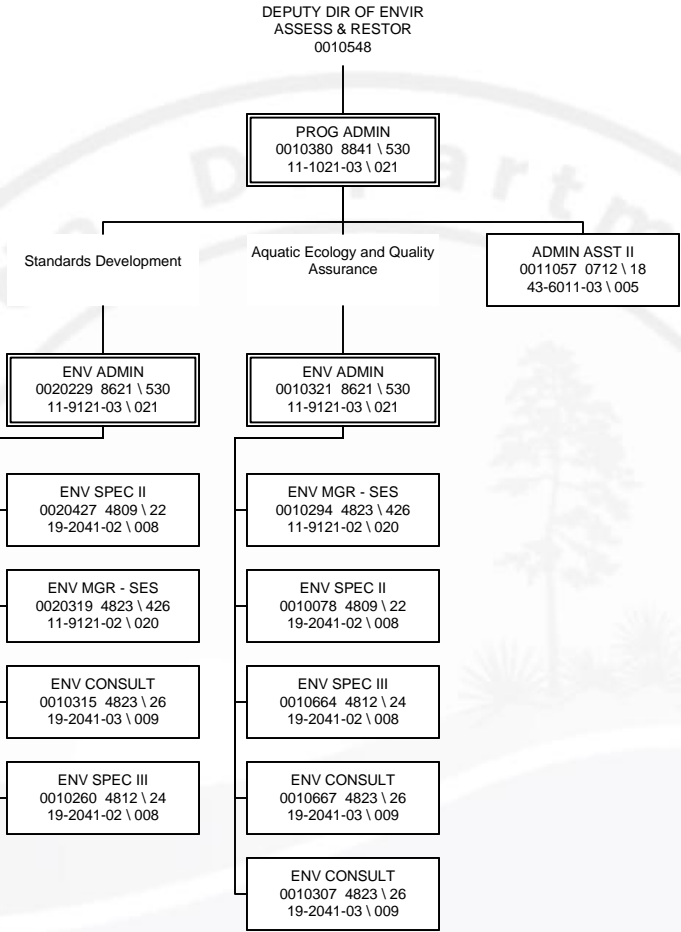


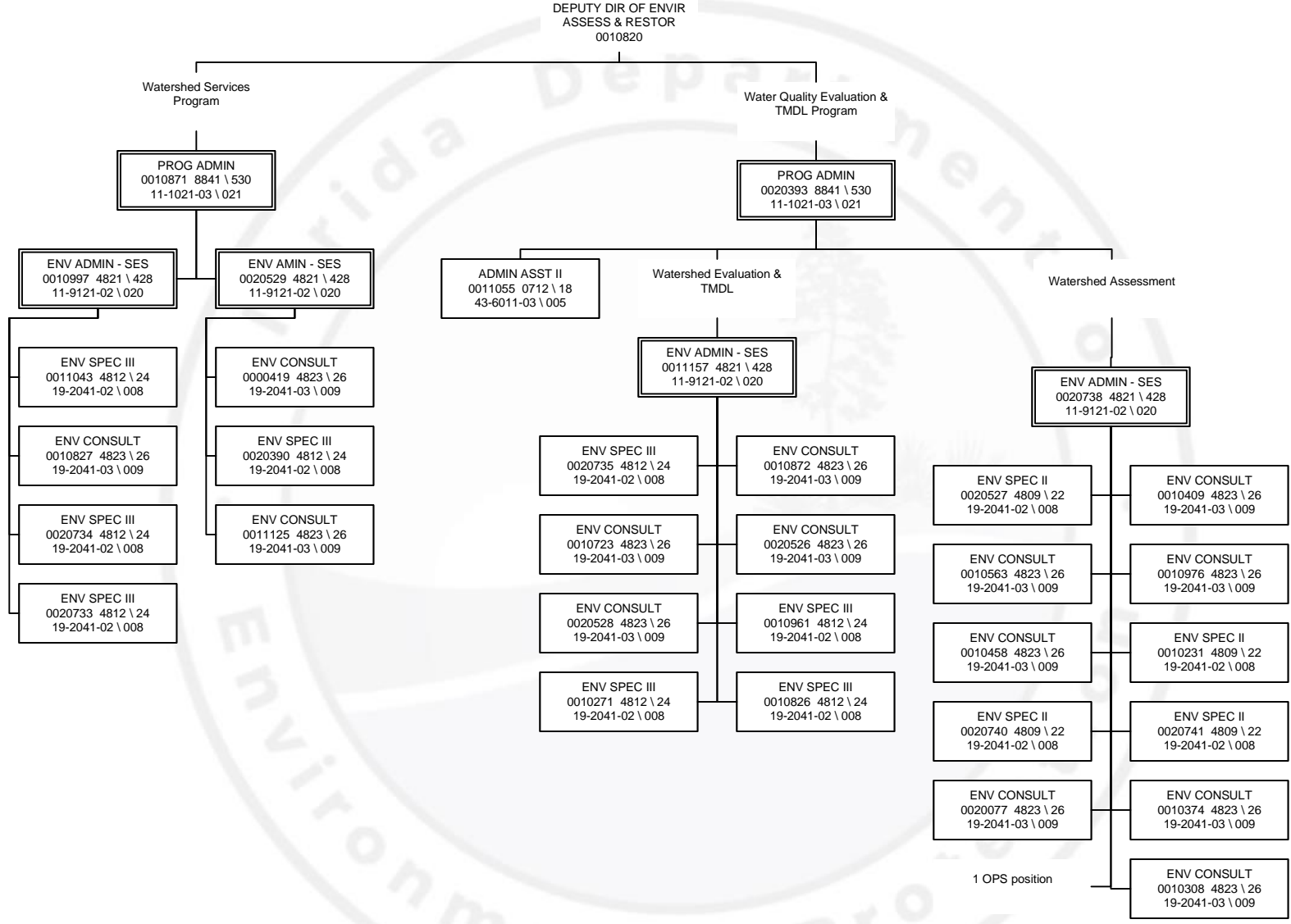
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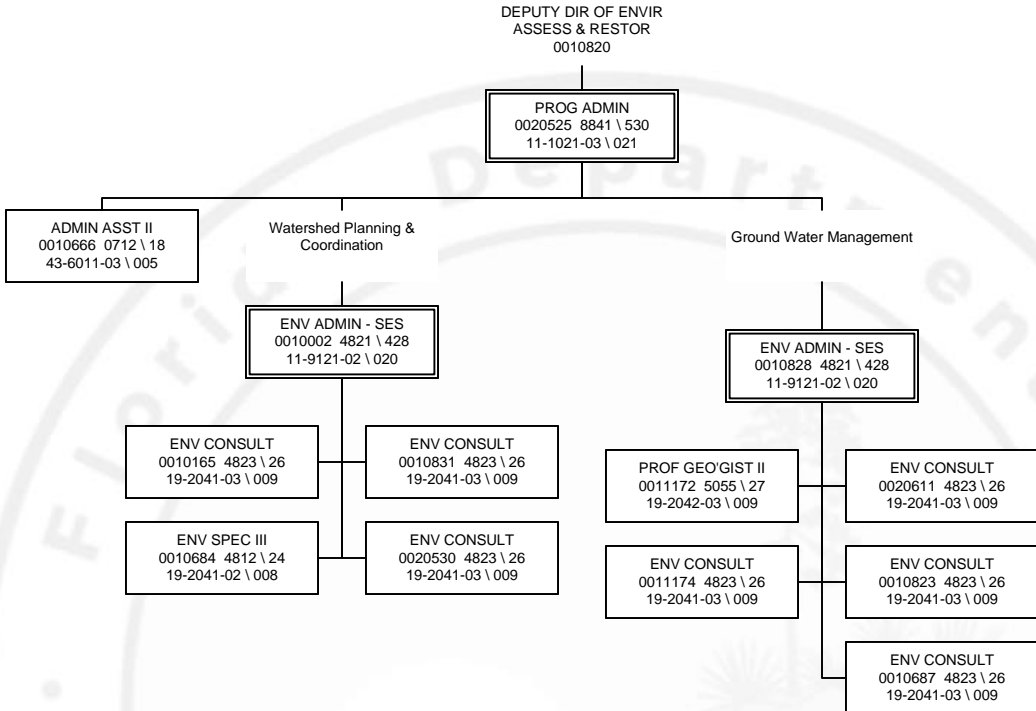
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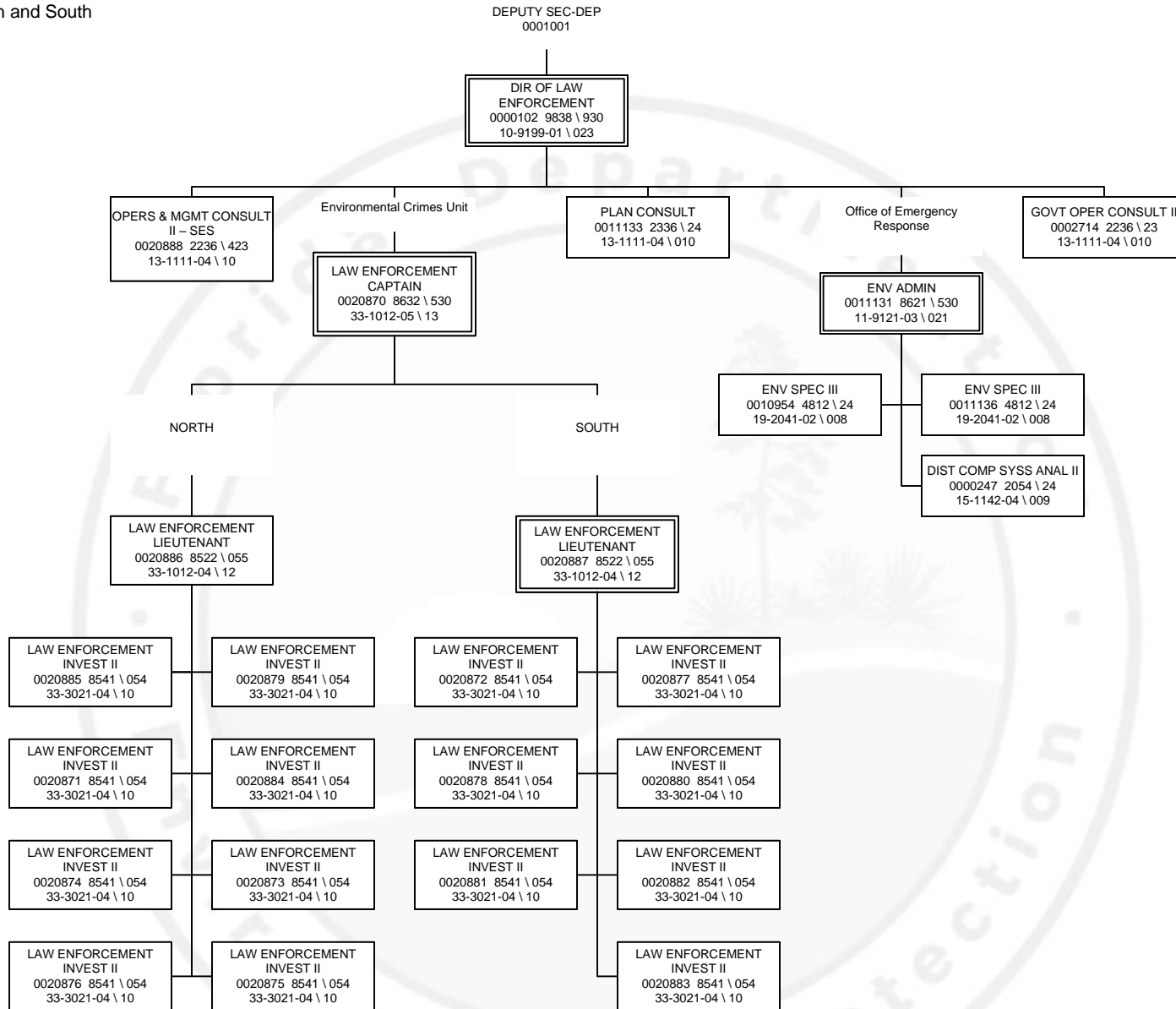


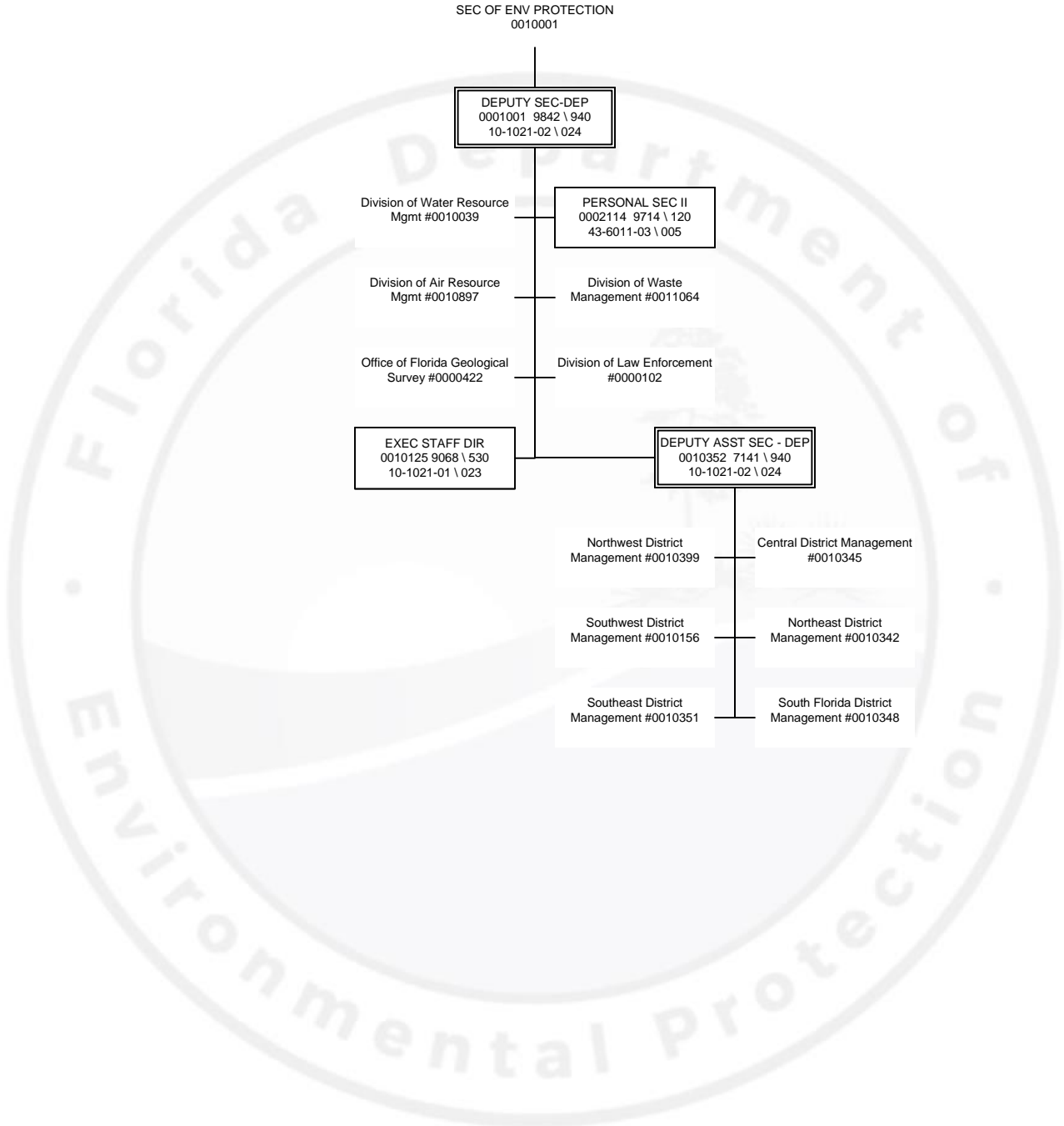


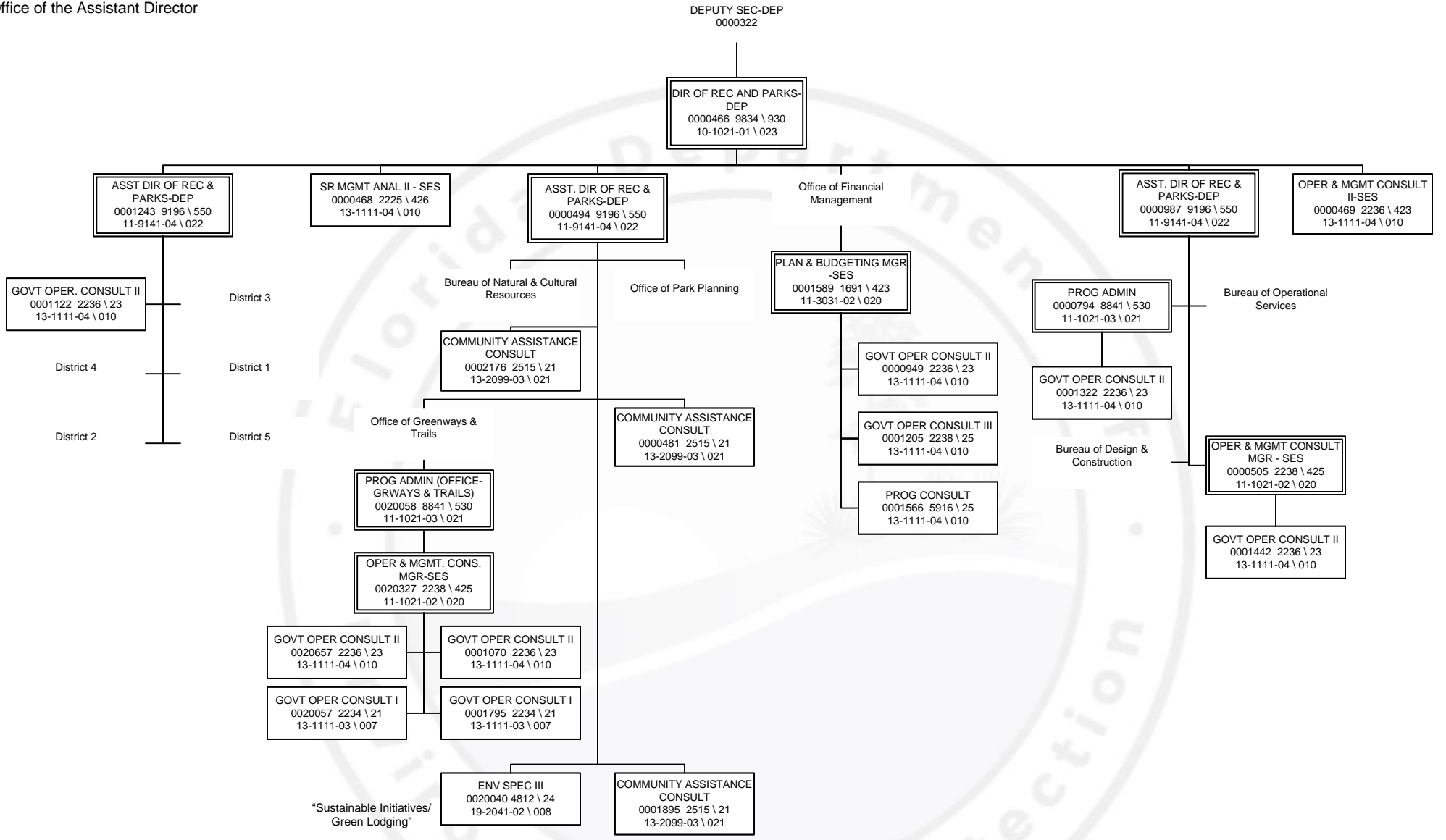




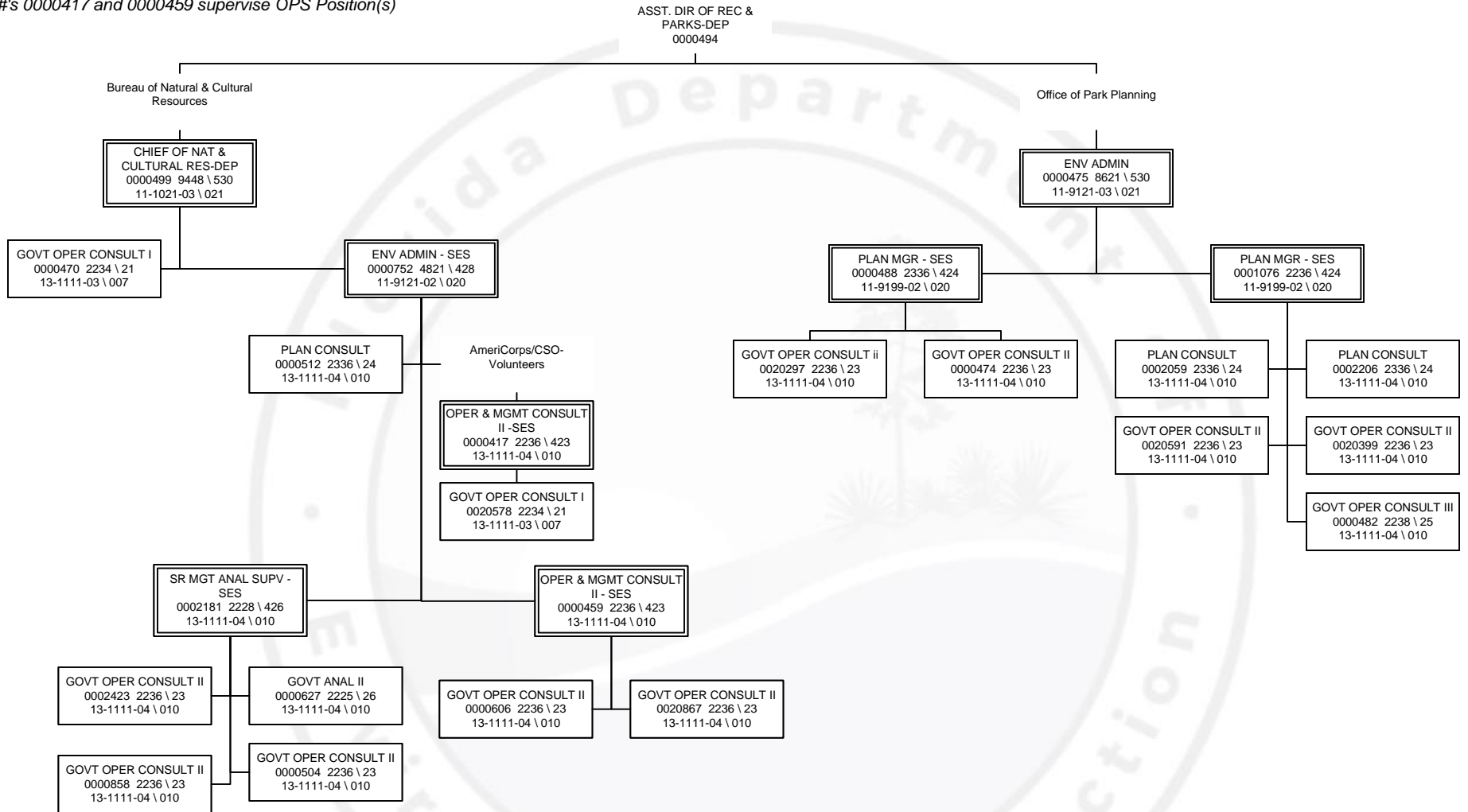


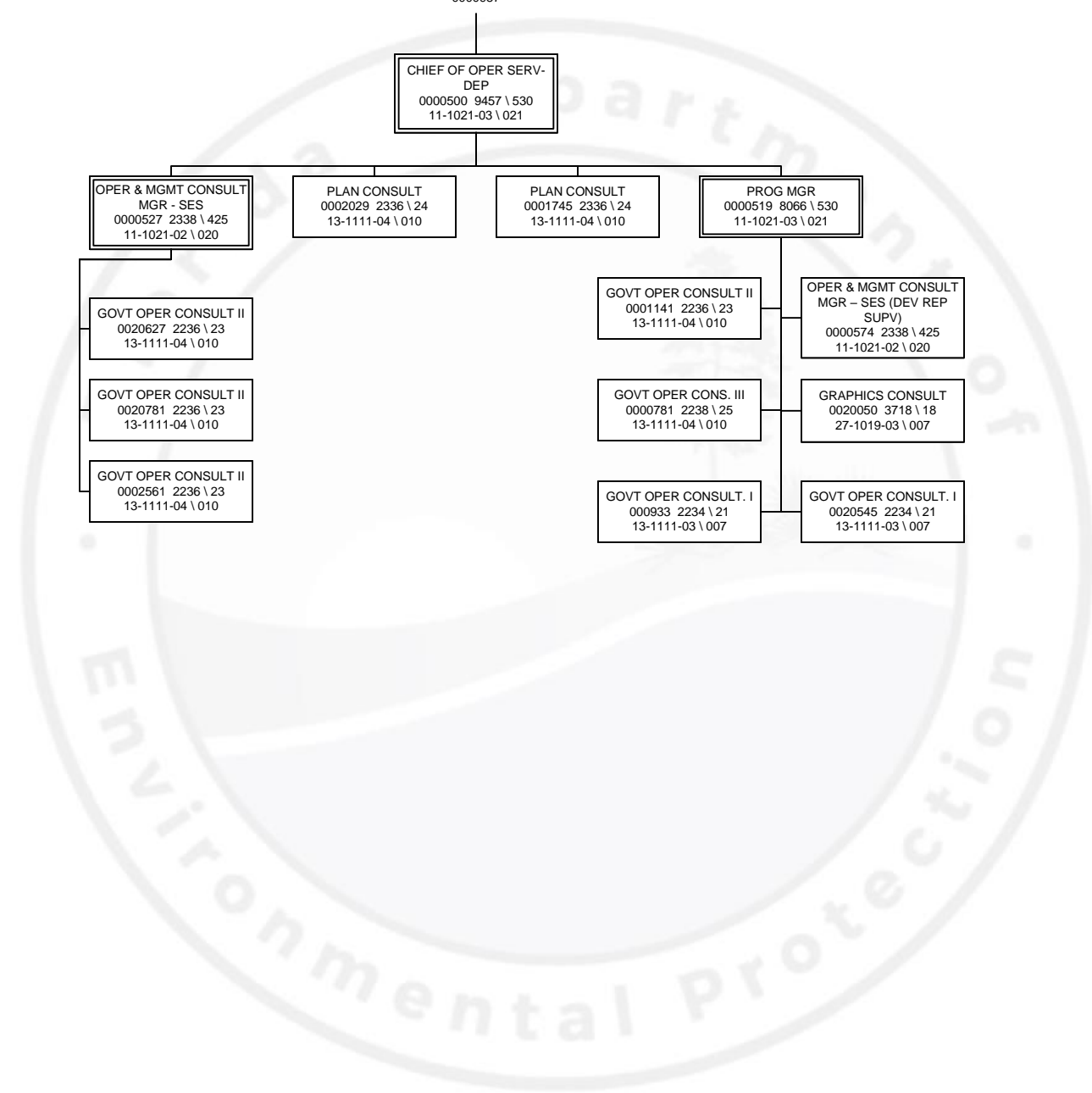
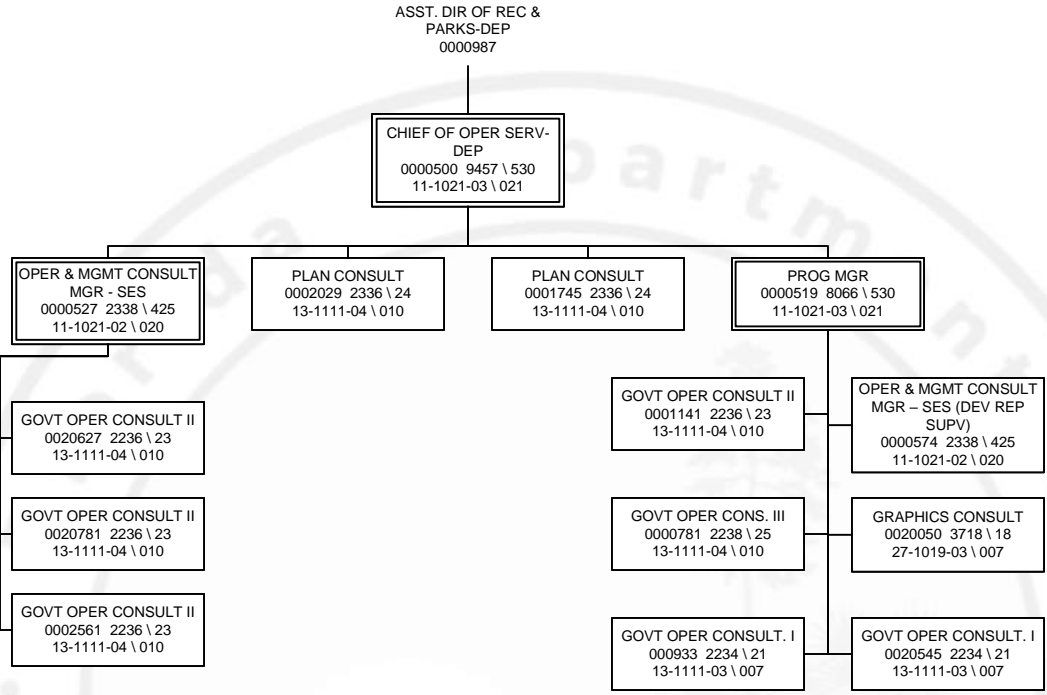


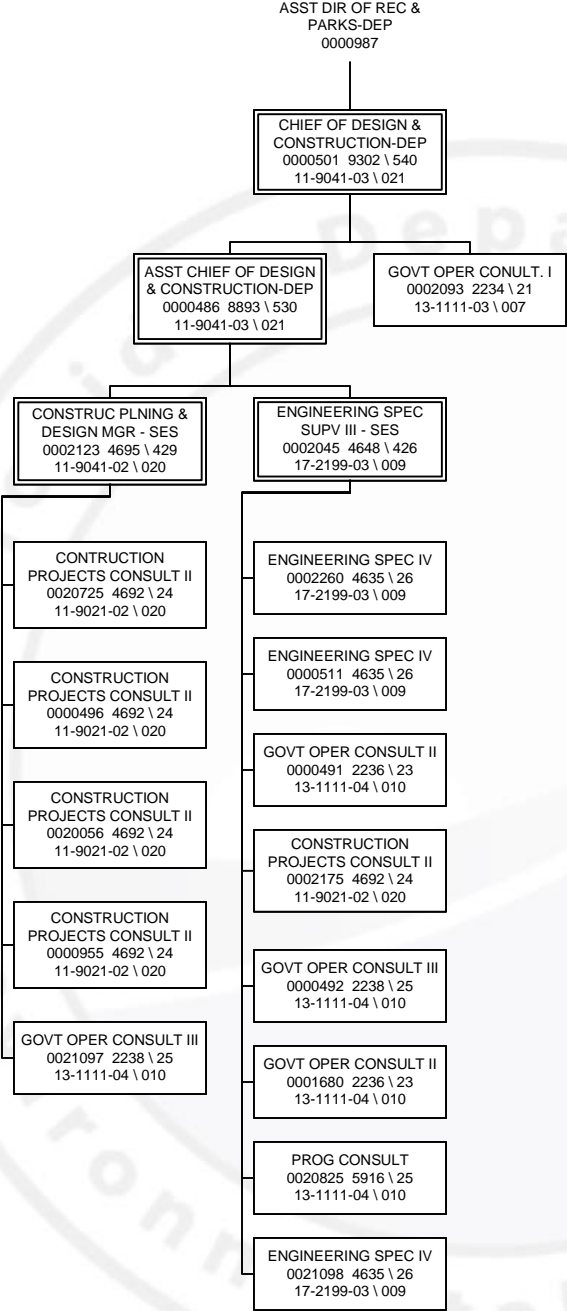


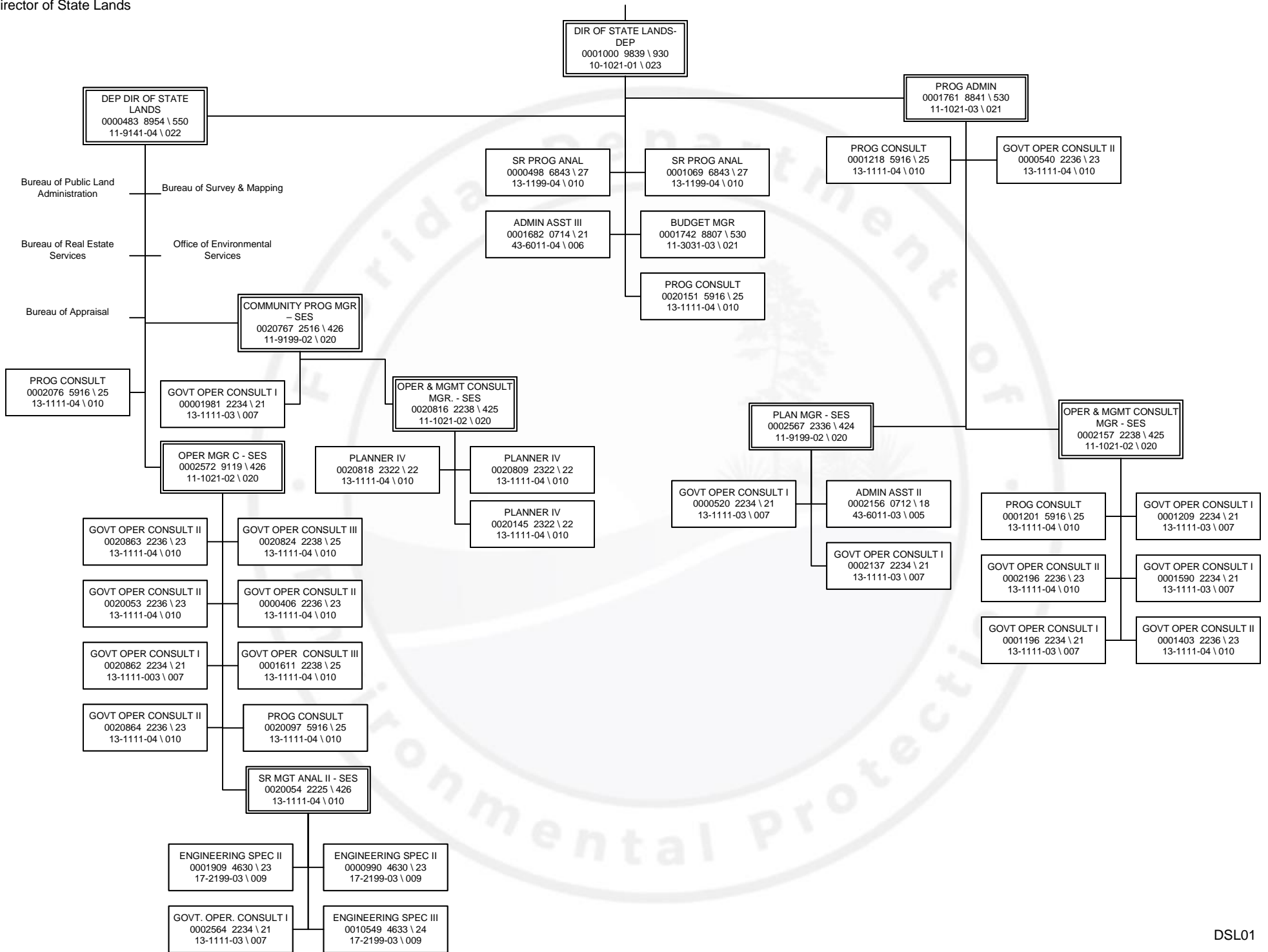


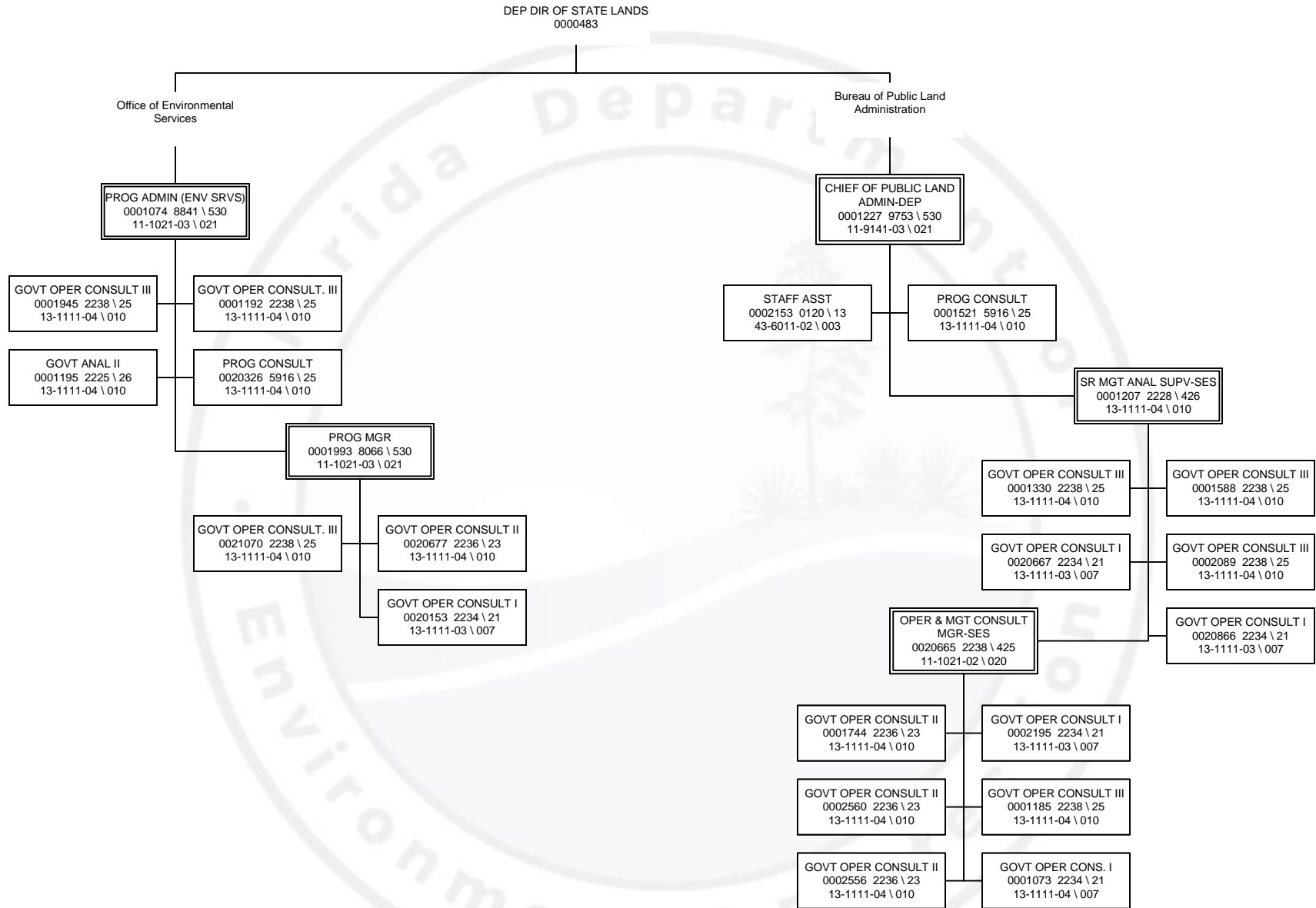
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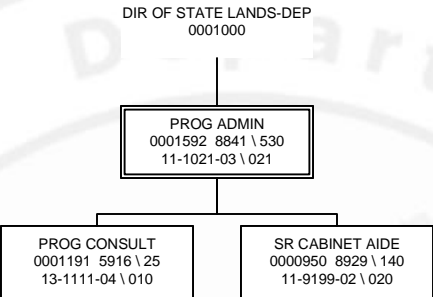
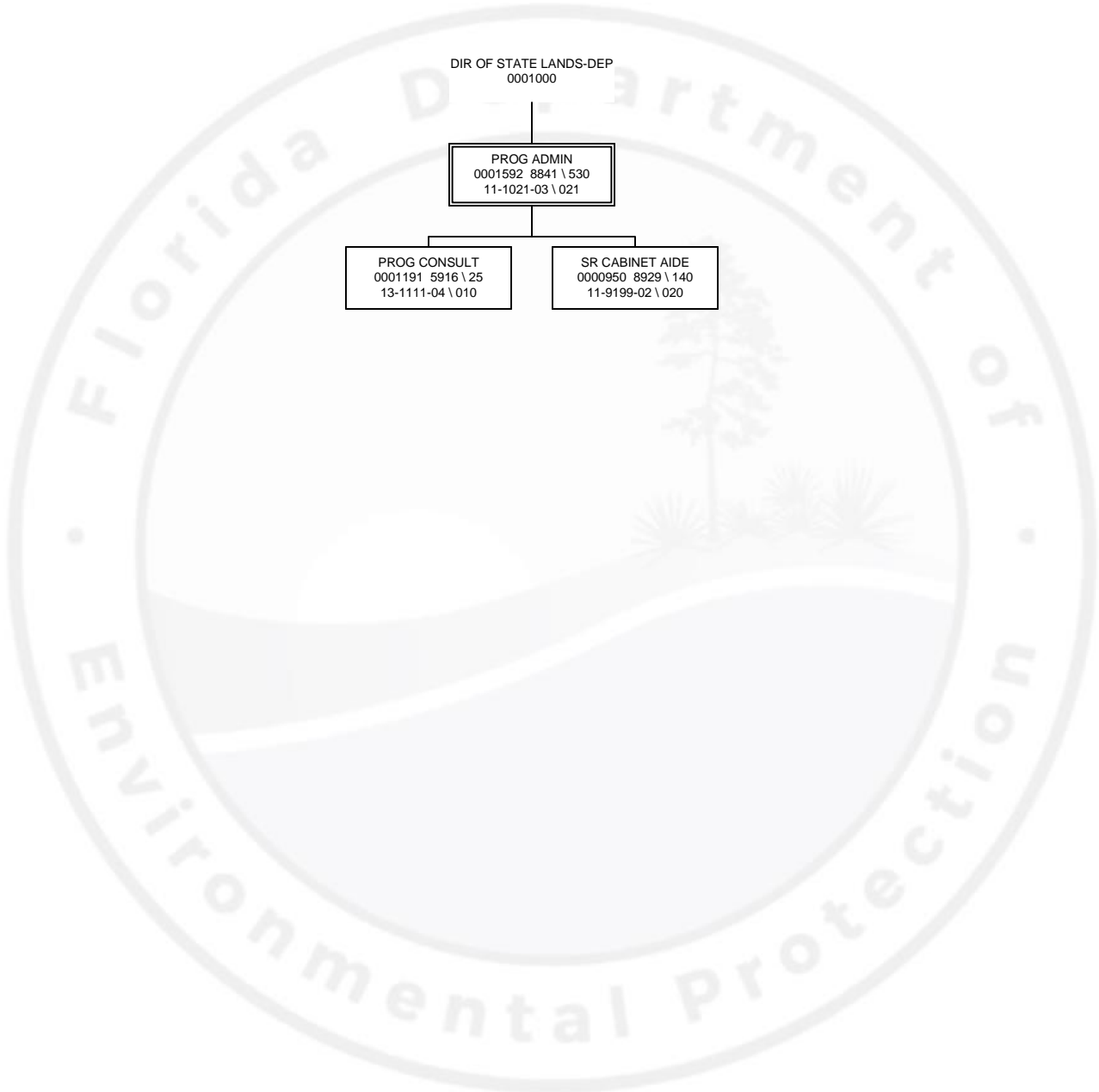












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Bureau of Appraisal

Bureau of Real Estate
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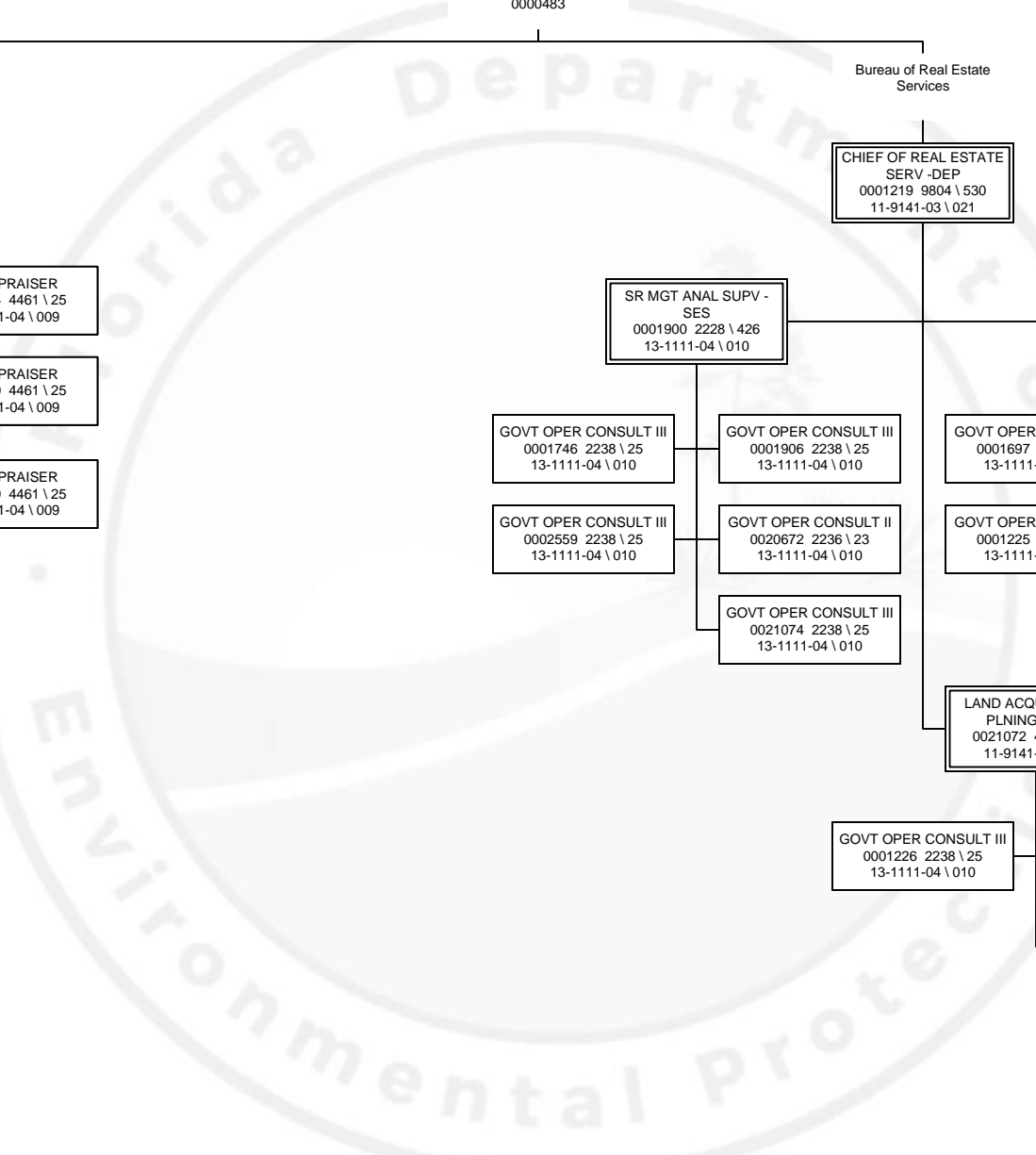
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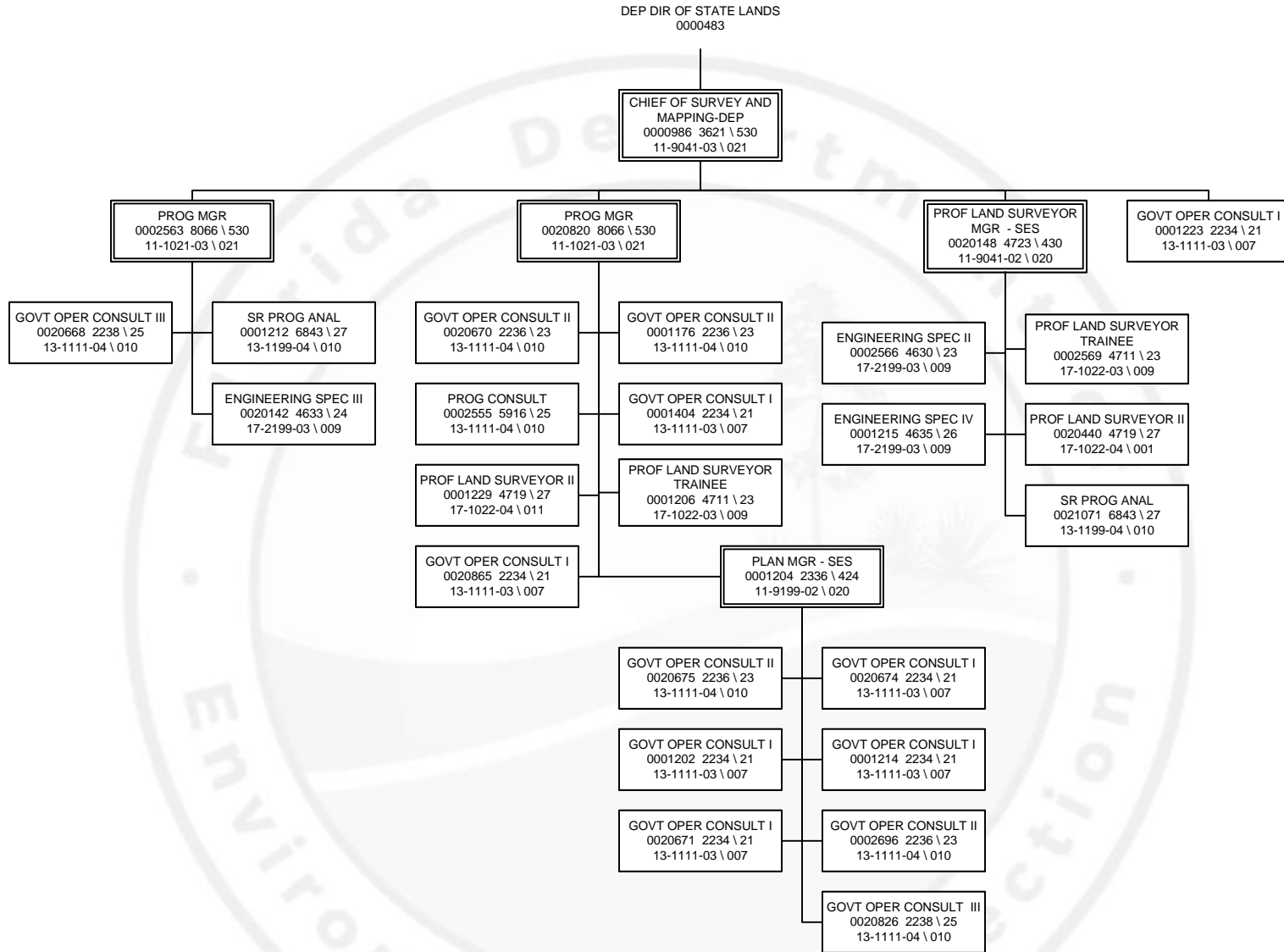
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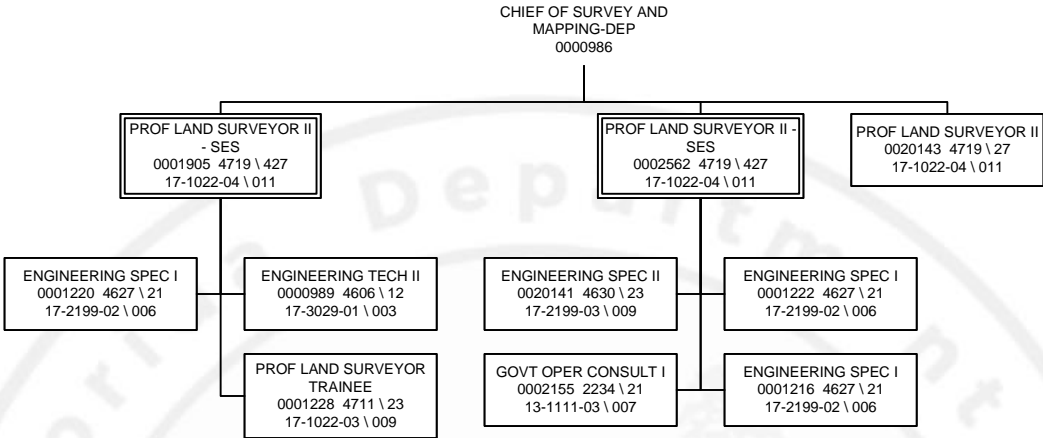
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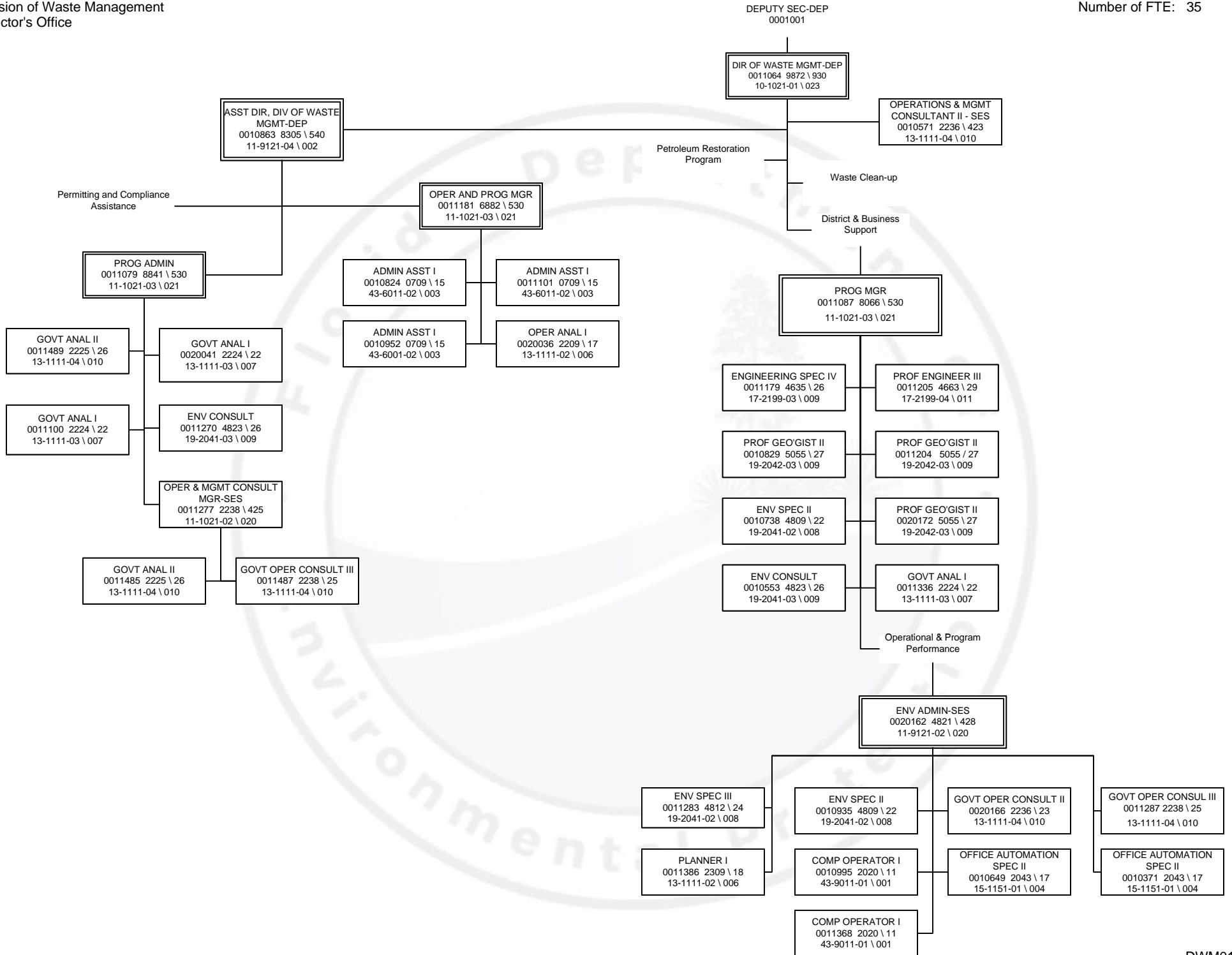
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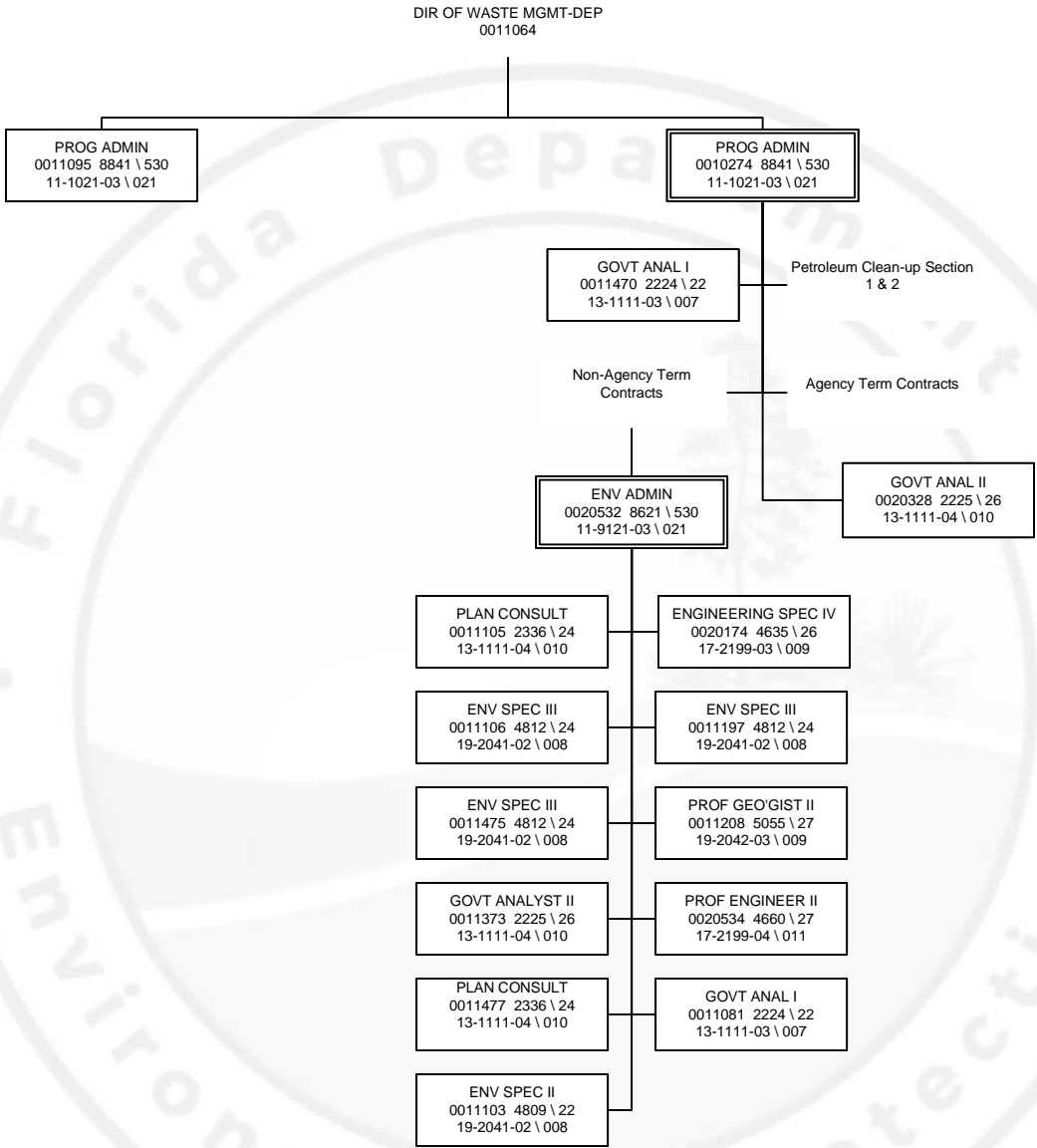
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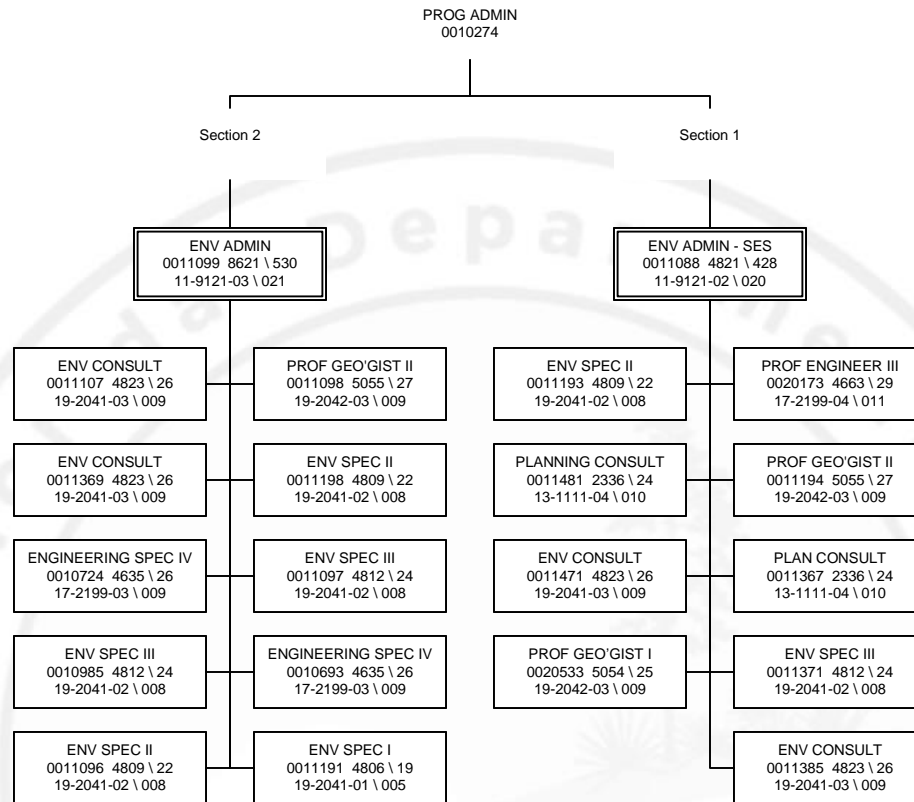


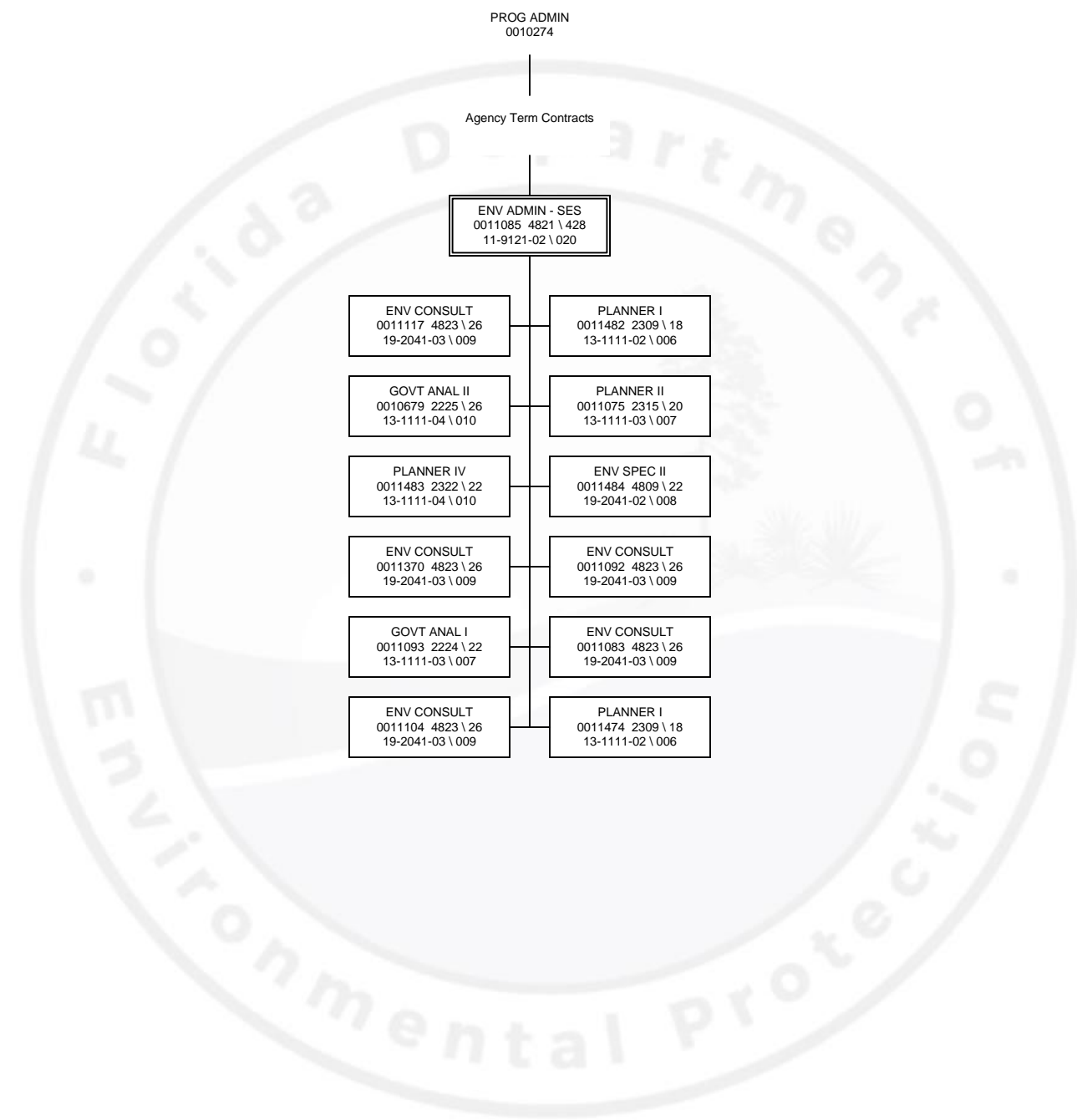












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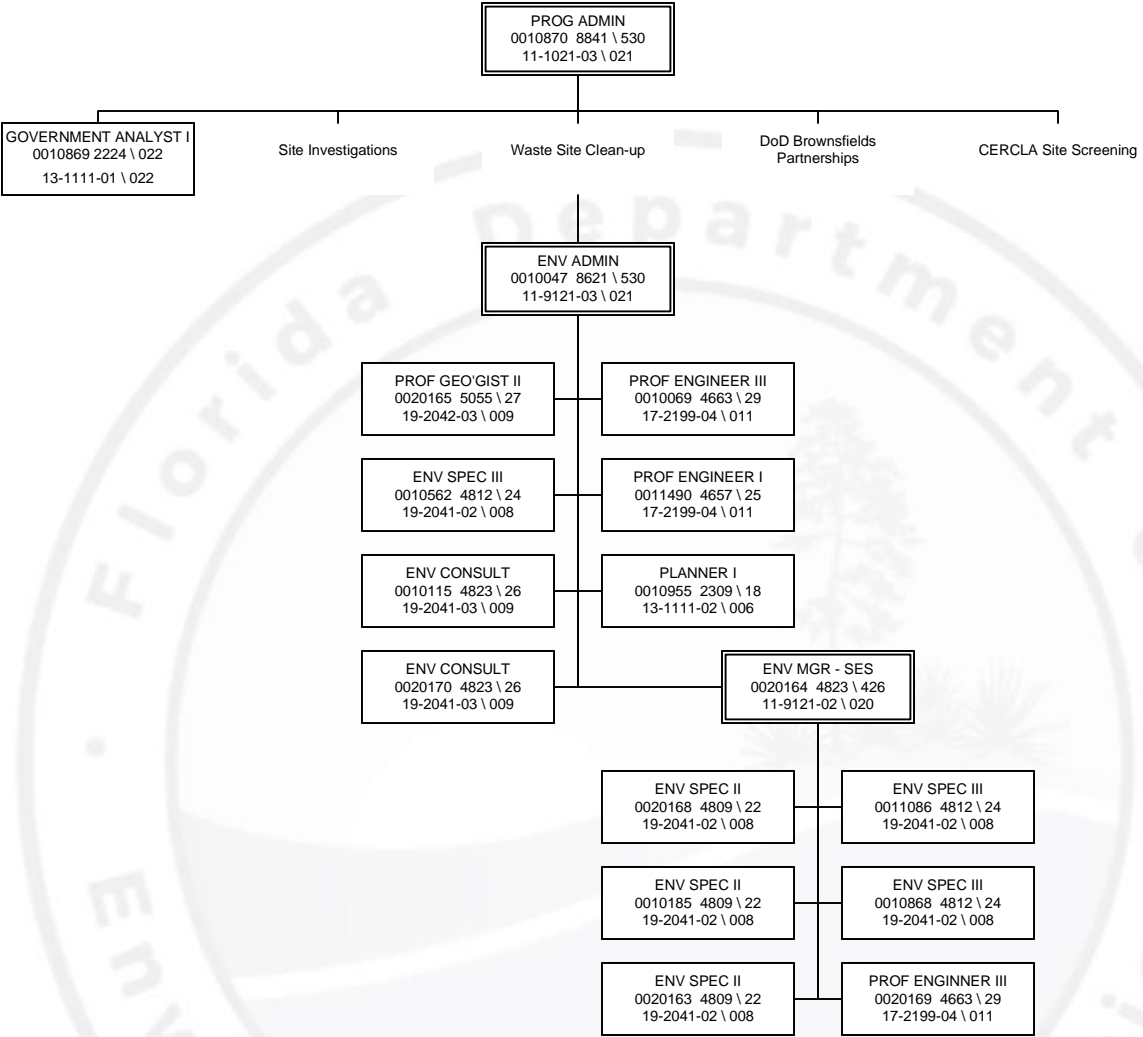
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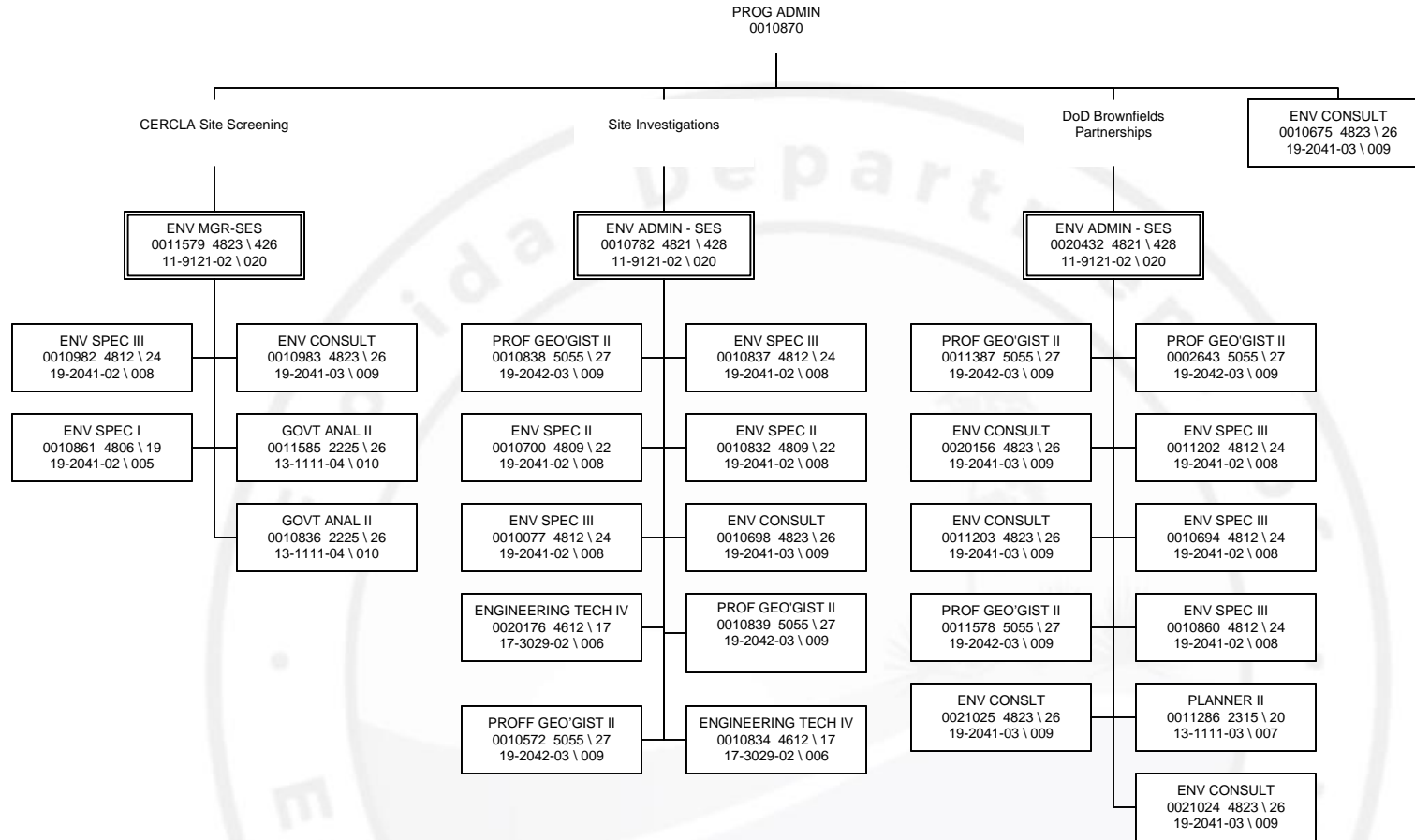
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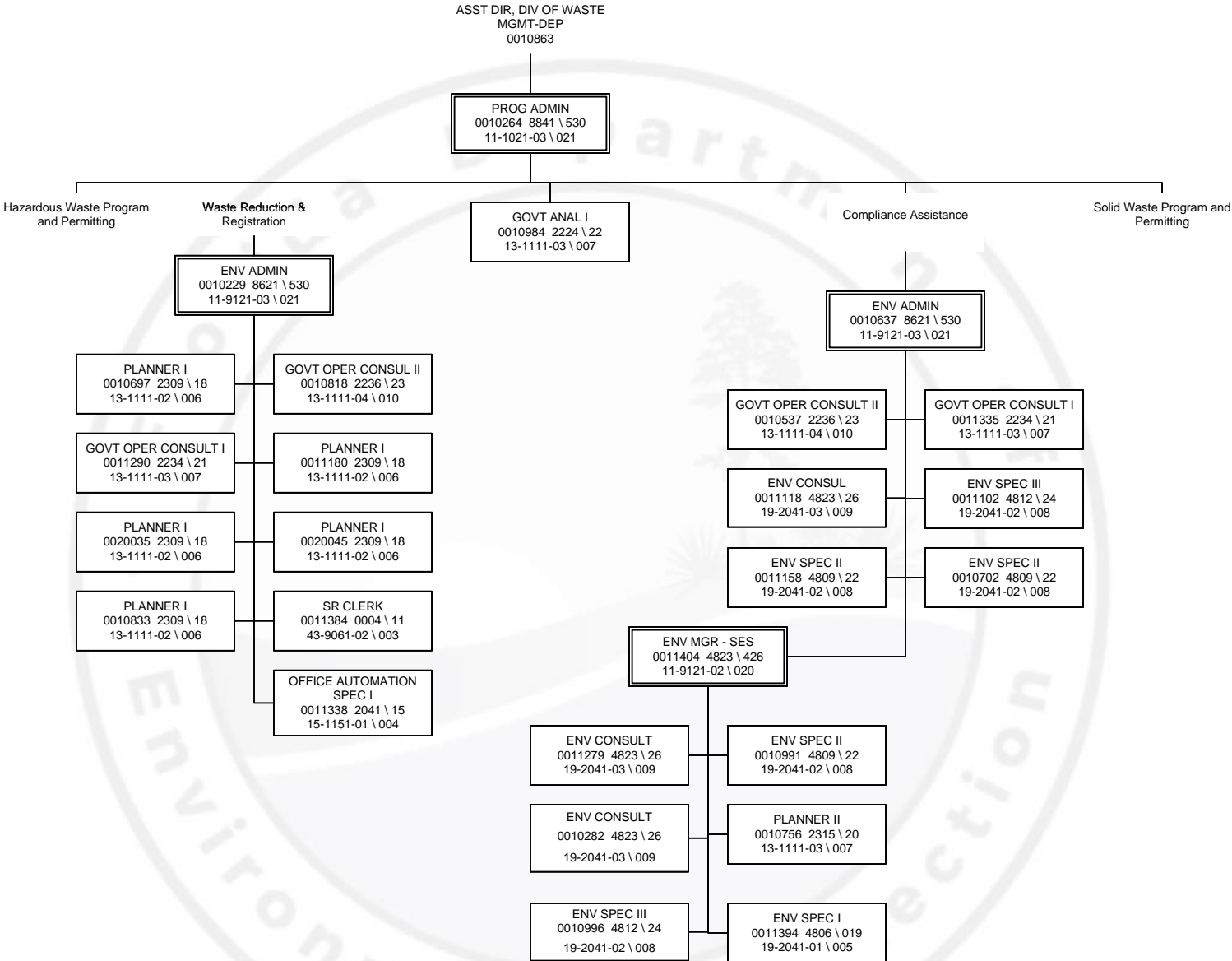
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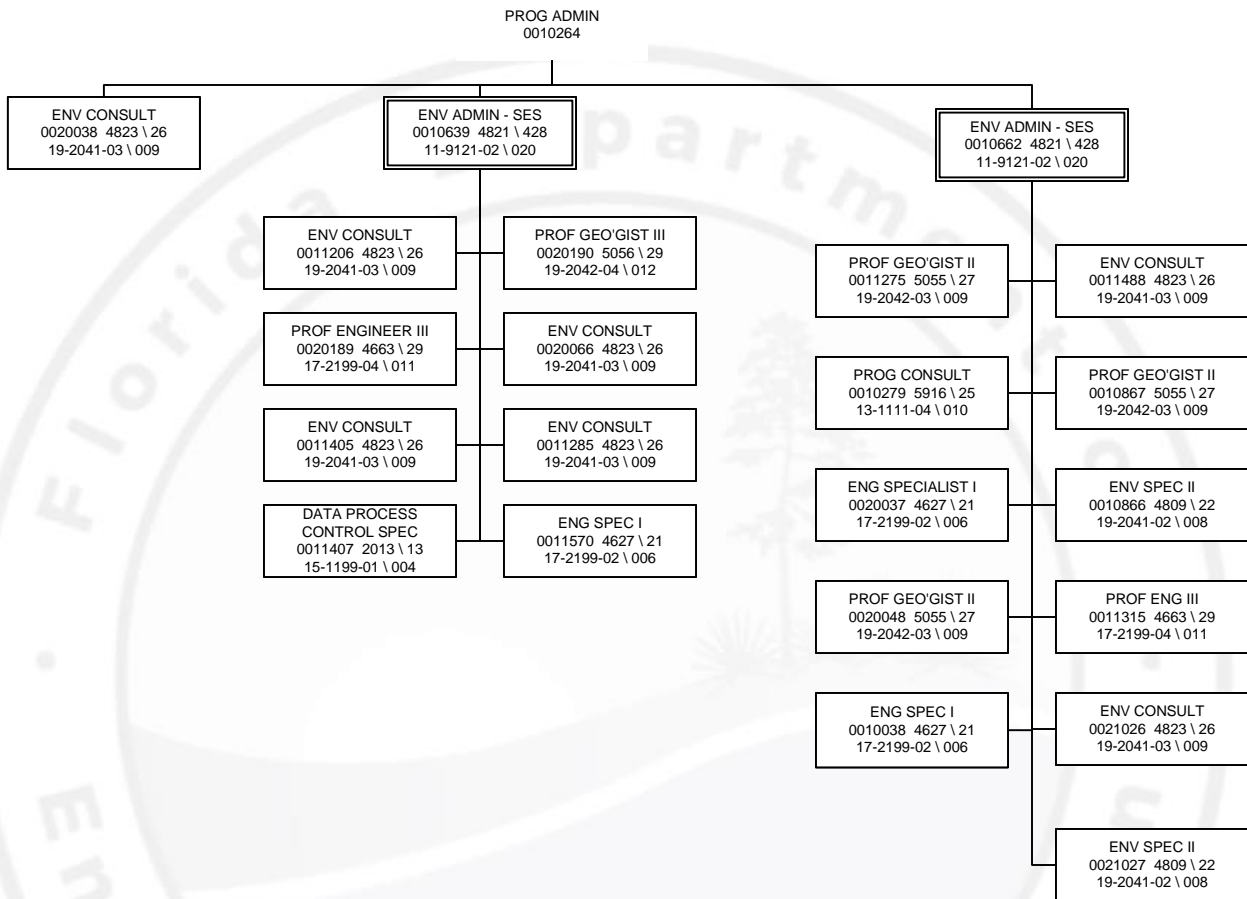
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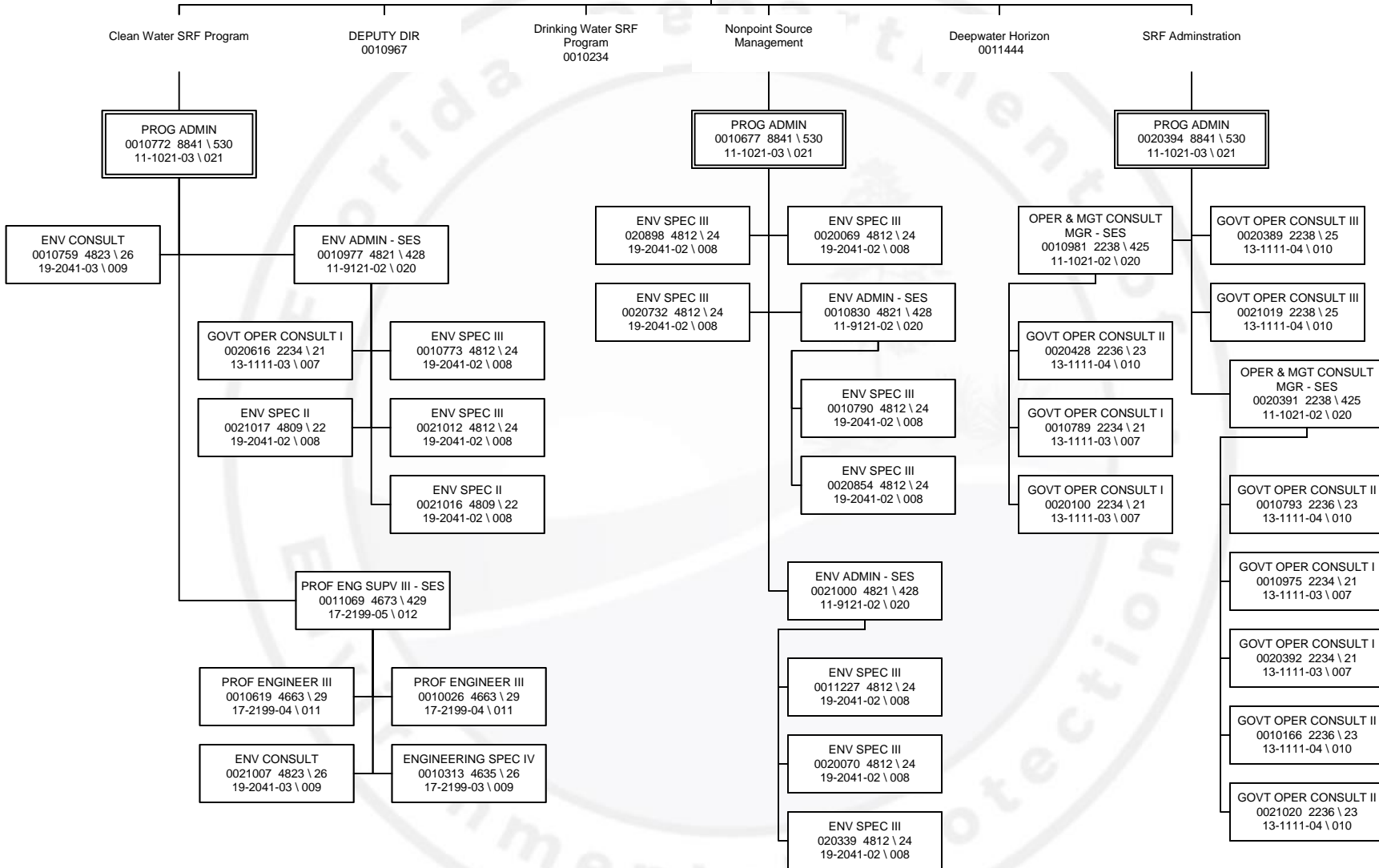




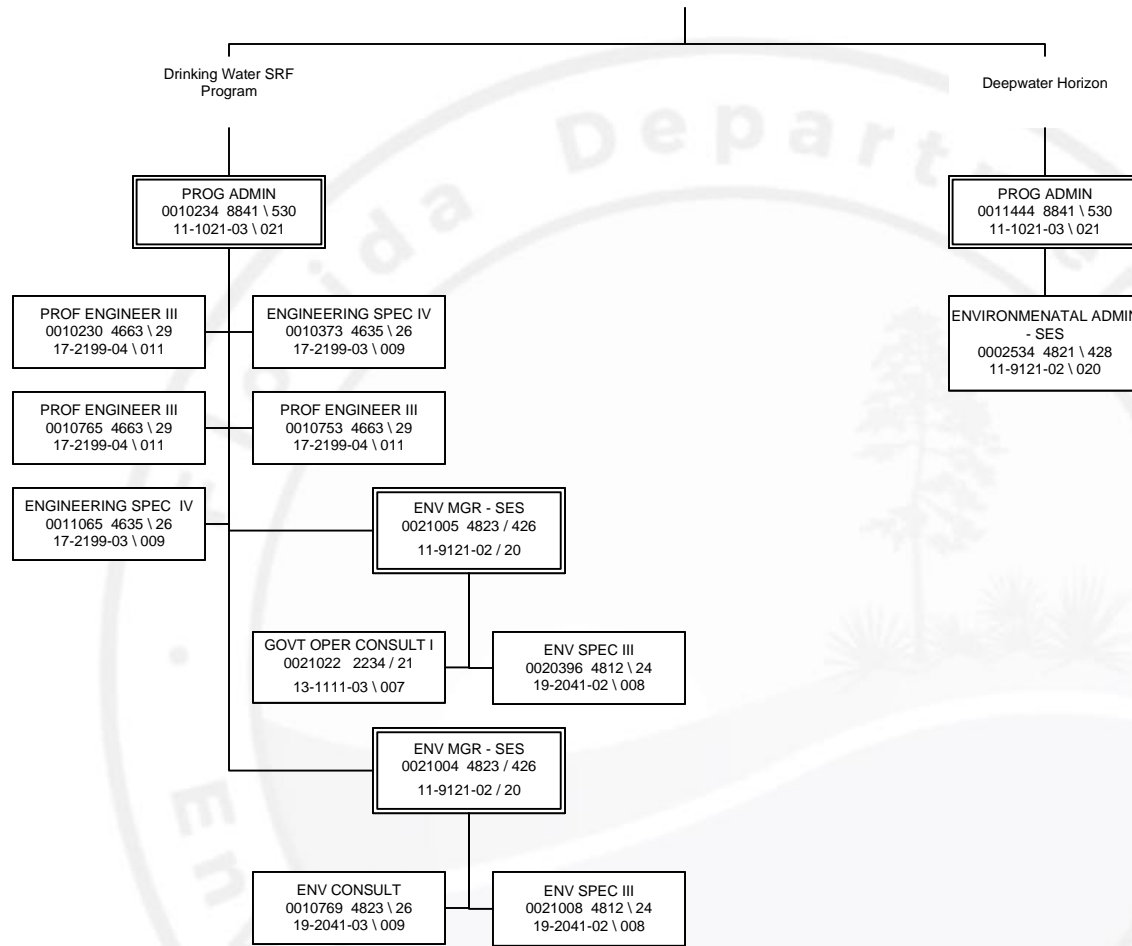


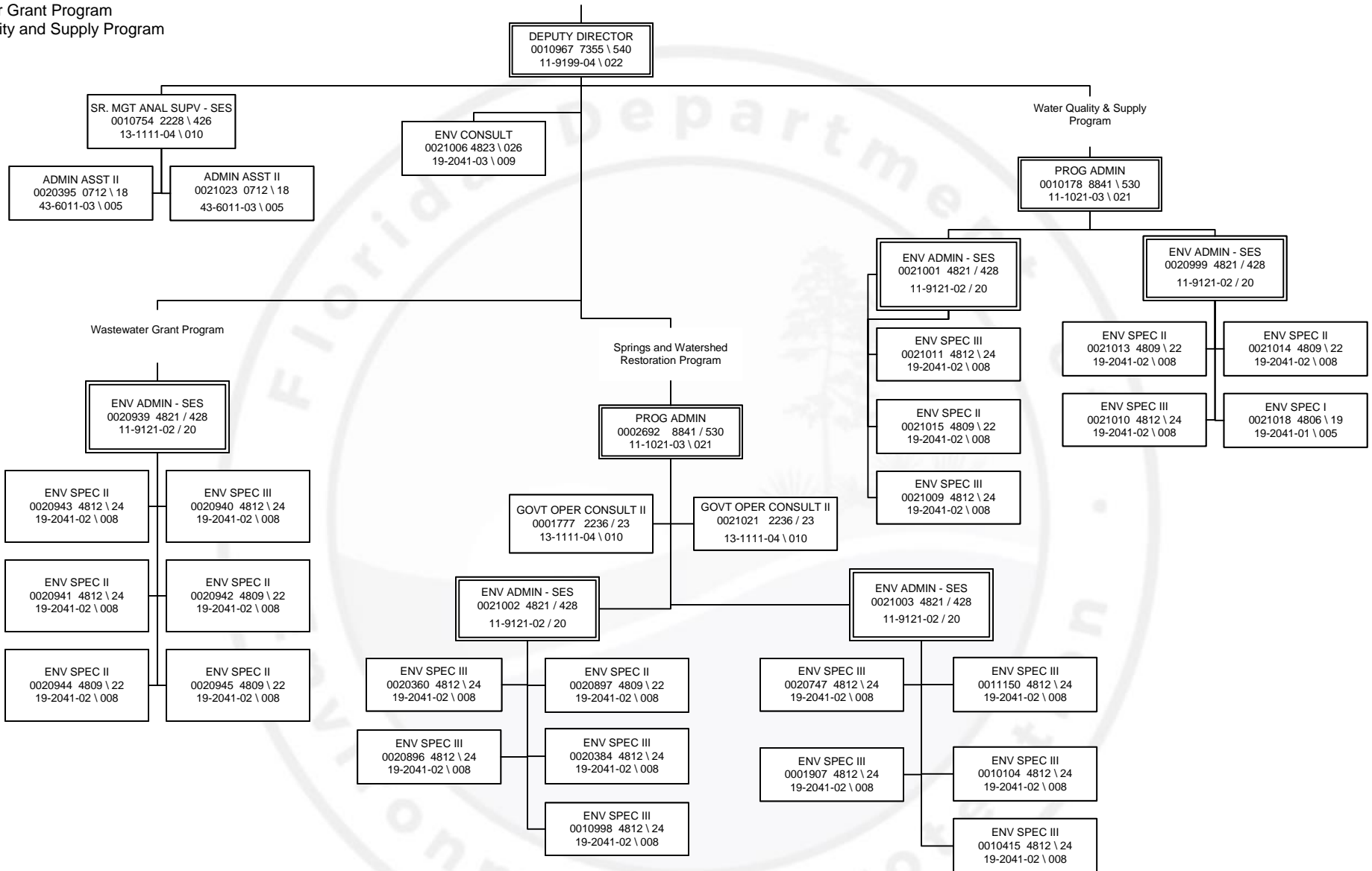
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DIR OF WATER RESTOR
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 #011230

Submerged Lands & Env
 Resource
 #002152

Wastewater Management
 #011074

Oil and Gas/Siting
 Coordination
 #0010443

Mining and Mitigation
 #001613

Stormwater and Technical
 Services
 #020078

Phosphate Mgt. Facilities
 #20026

GOVT OPER CONSULT II
 0010299 2236 \ 23
 13-1111-04 \ 010

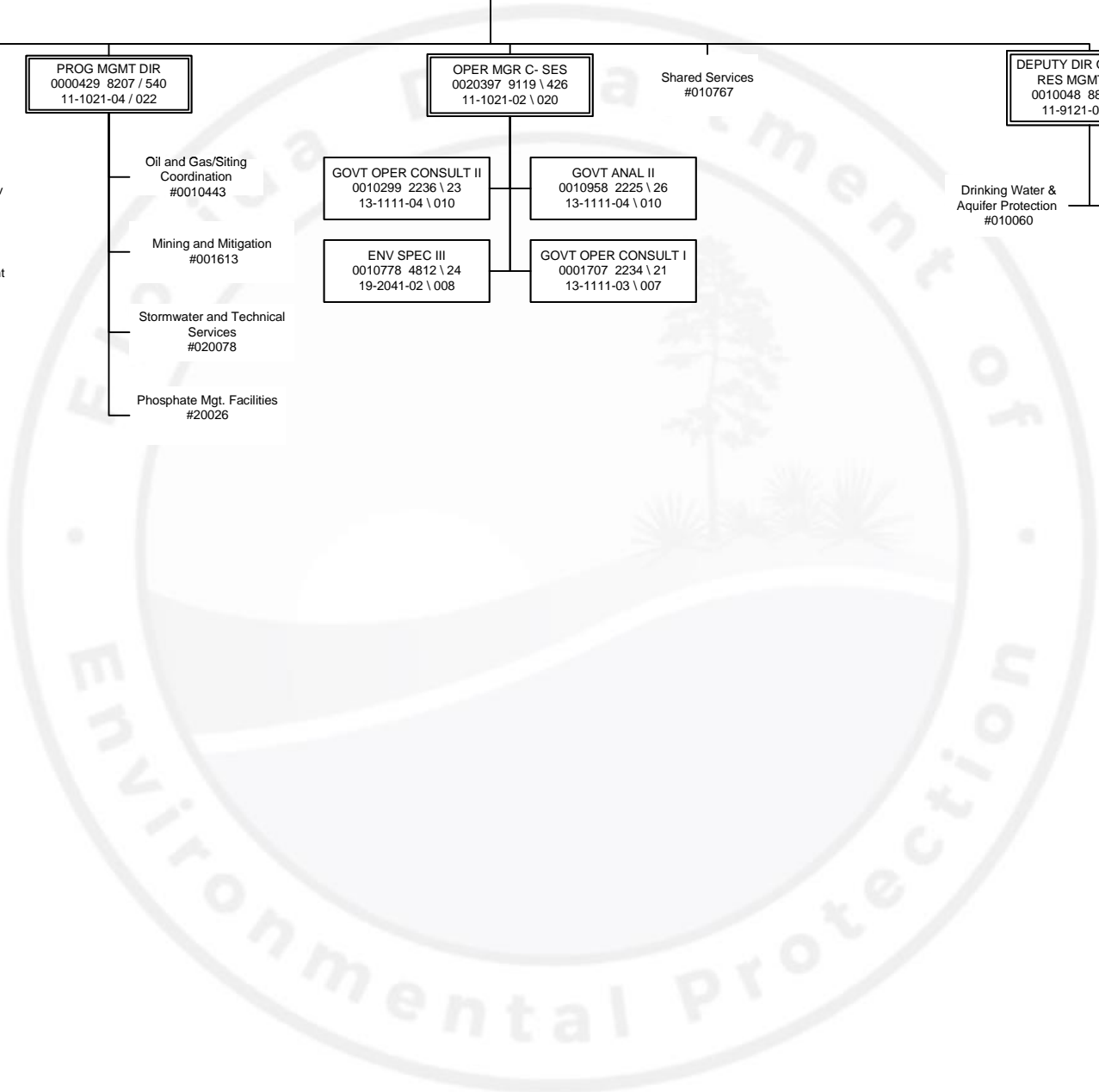
ENV SPEC III
 0010778 4812 \ 24
 19-2041-02 \ 008

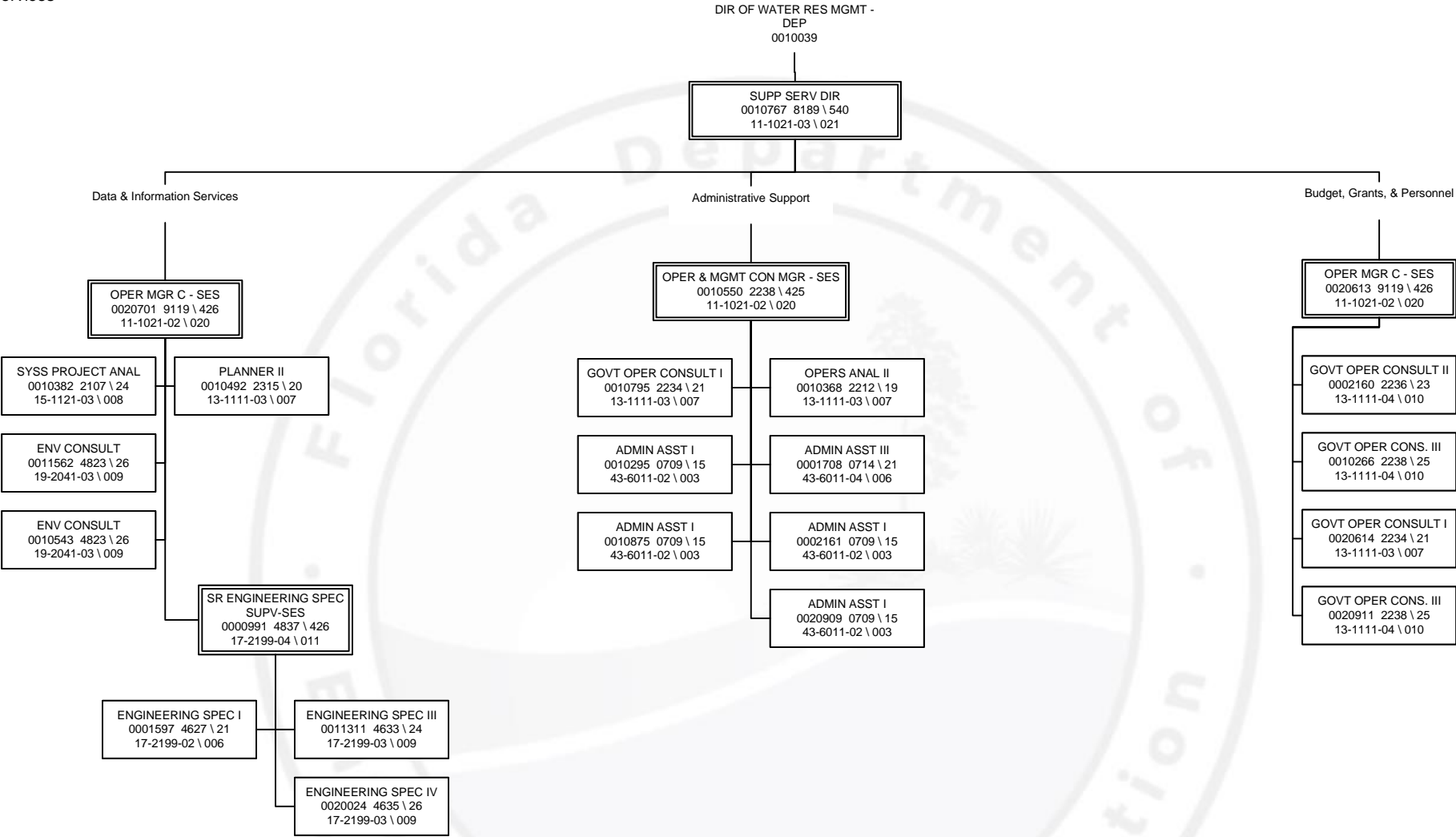
GOVT ANAL II
 0010958 2225 \ 26
 13-1111-04 \ 010

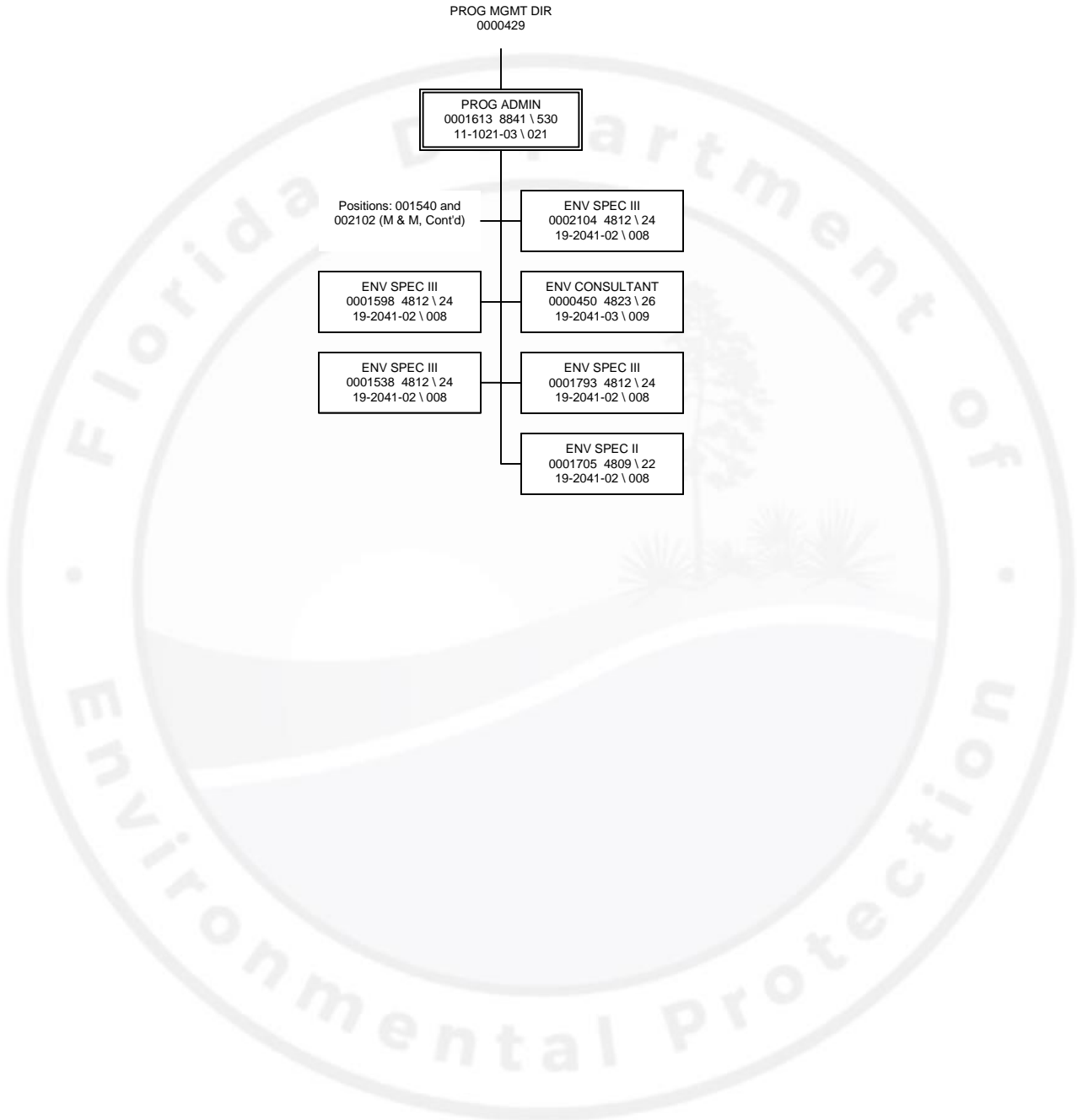
GOVT OPER CONSULT I
 0001707 2234 \ 21
 13-1111-03 \ 007

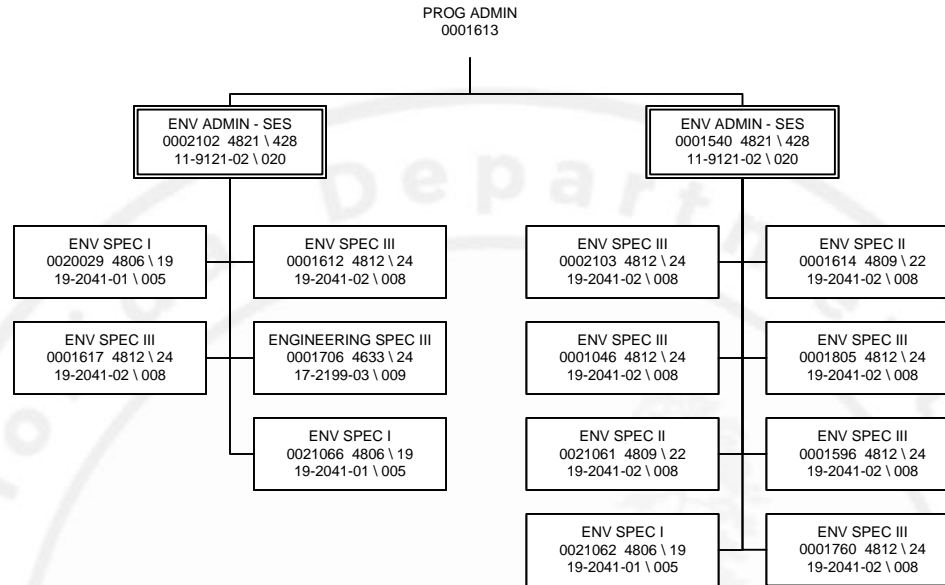
Drinking Water &
 Aquifer Protection
 #010060

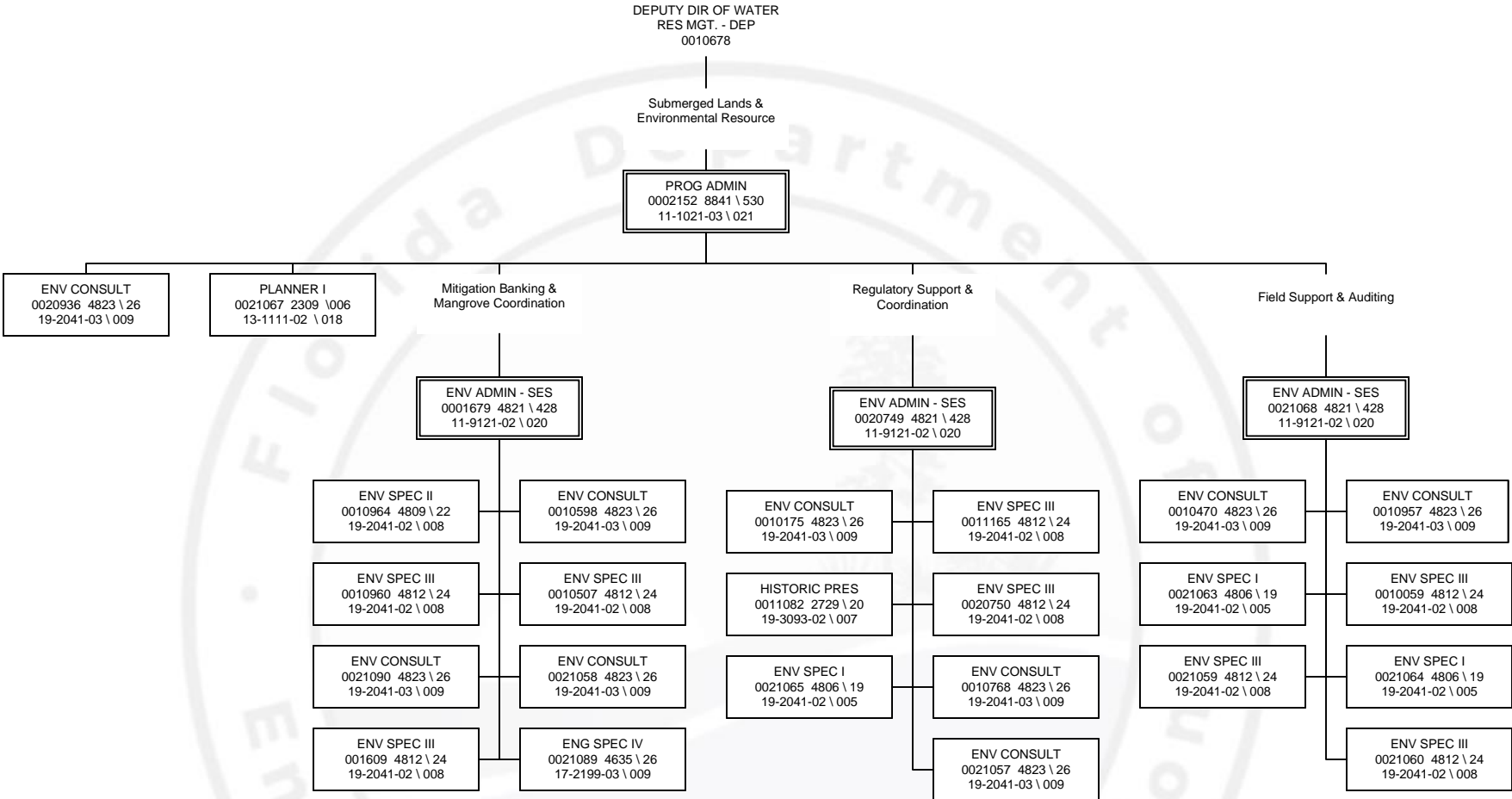
Onsite Sewage Program
 #020910

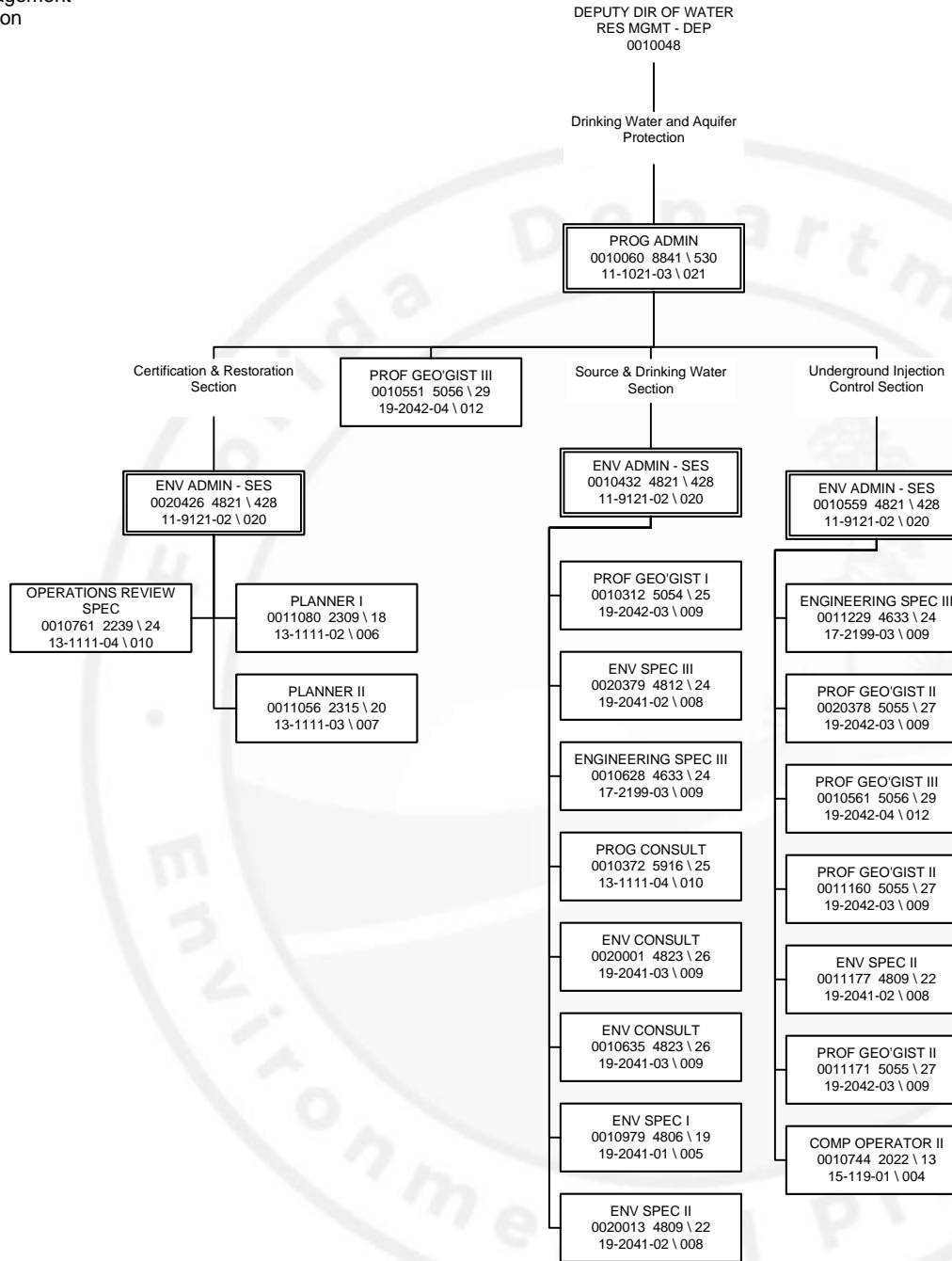


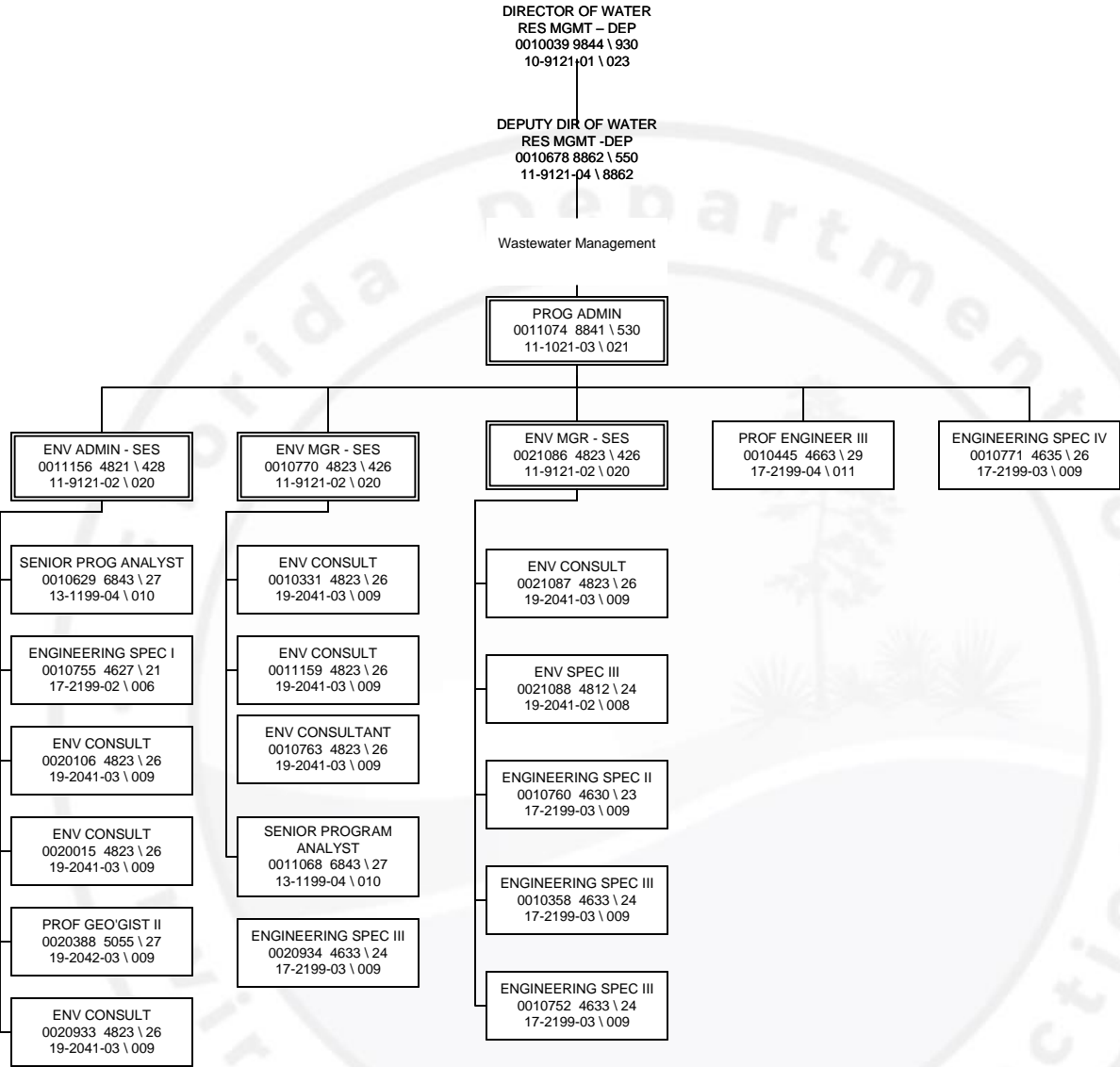




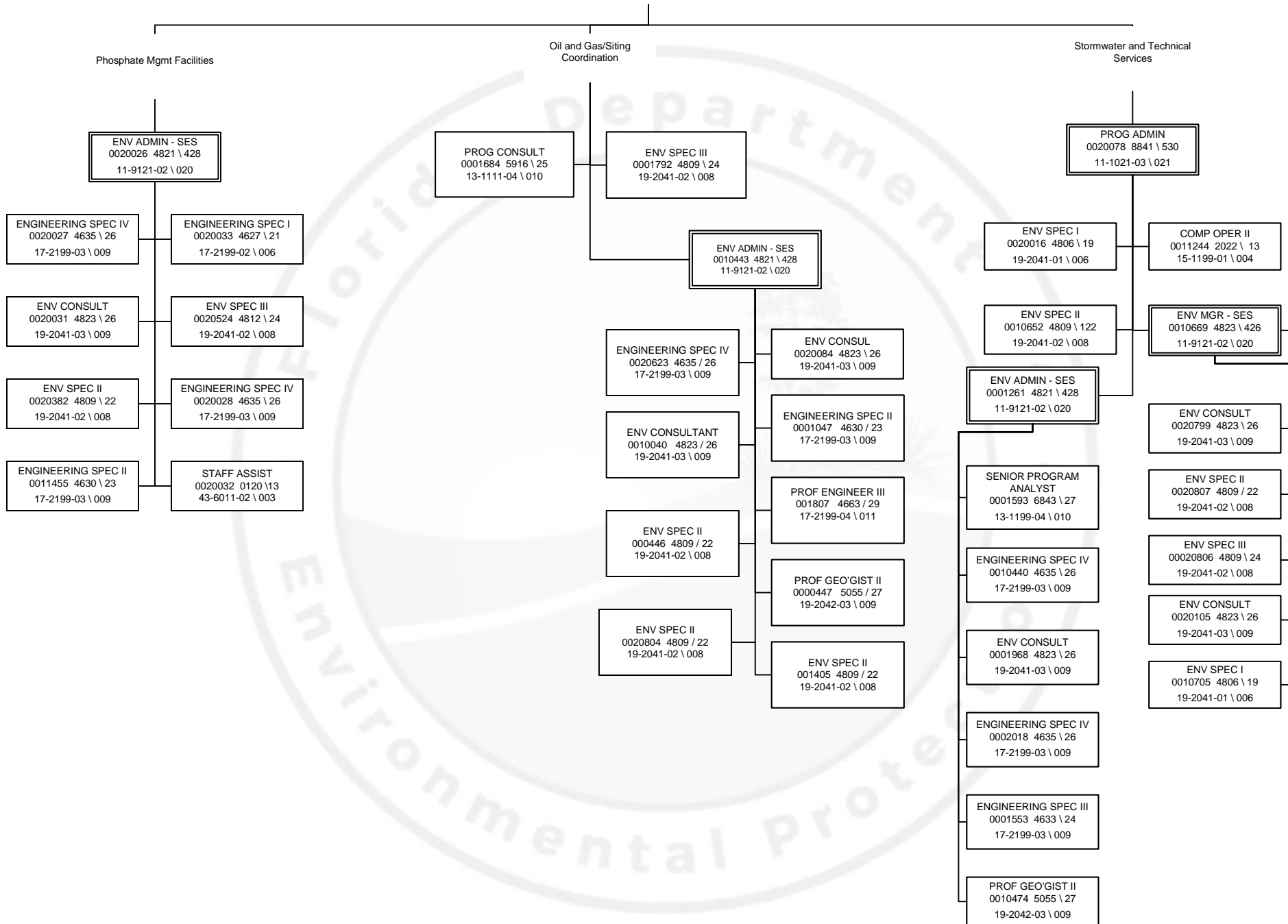


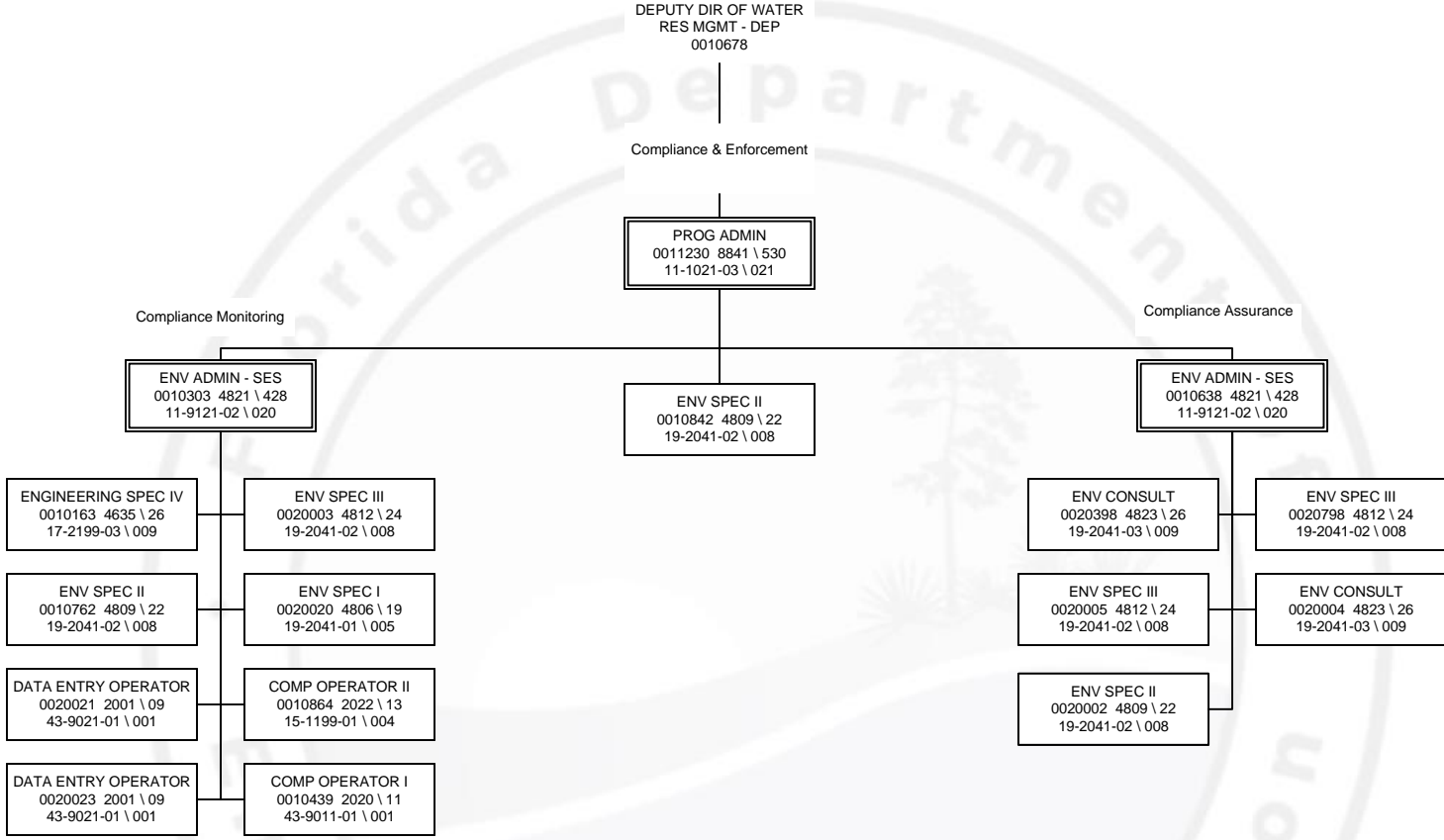


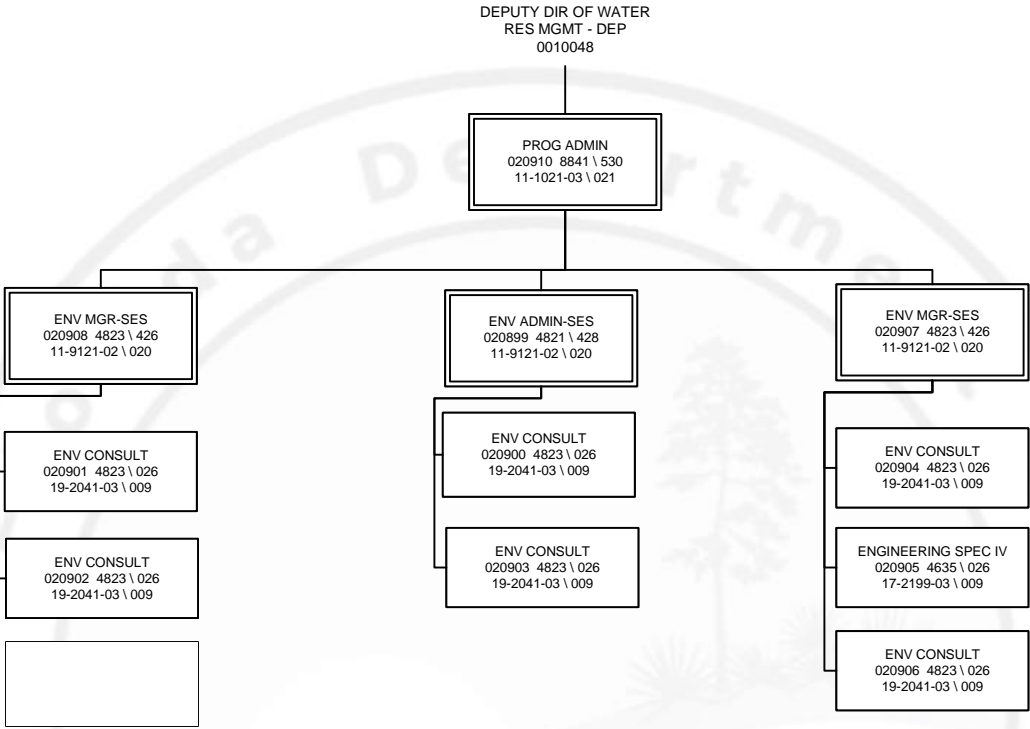


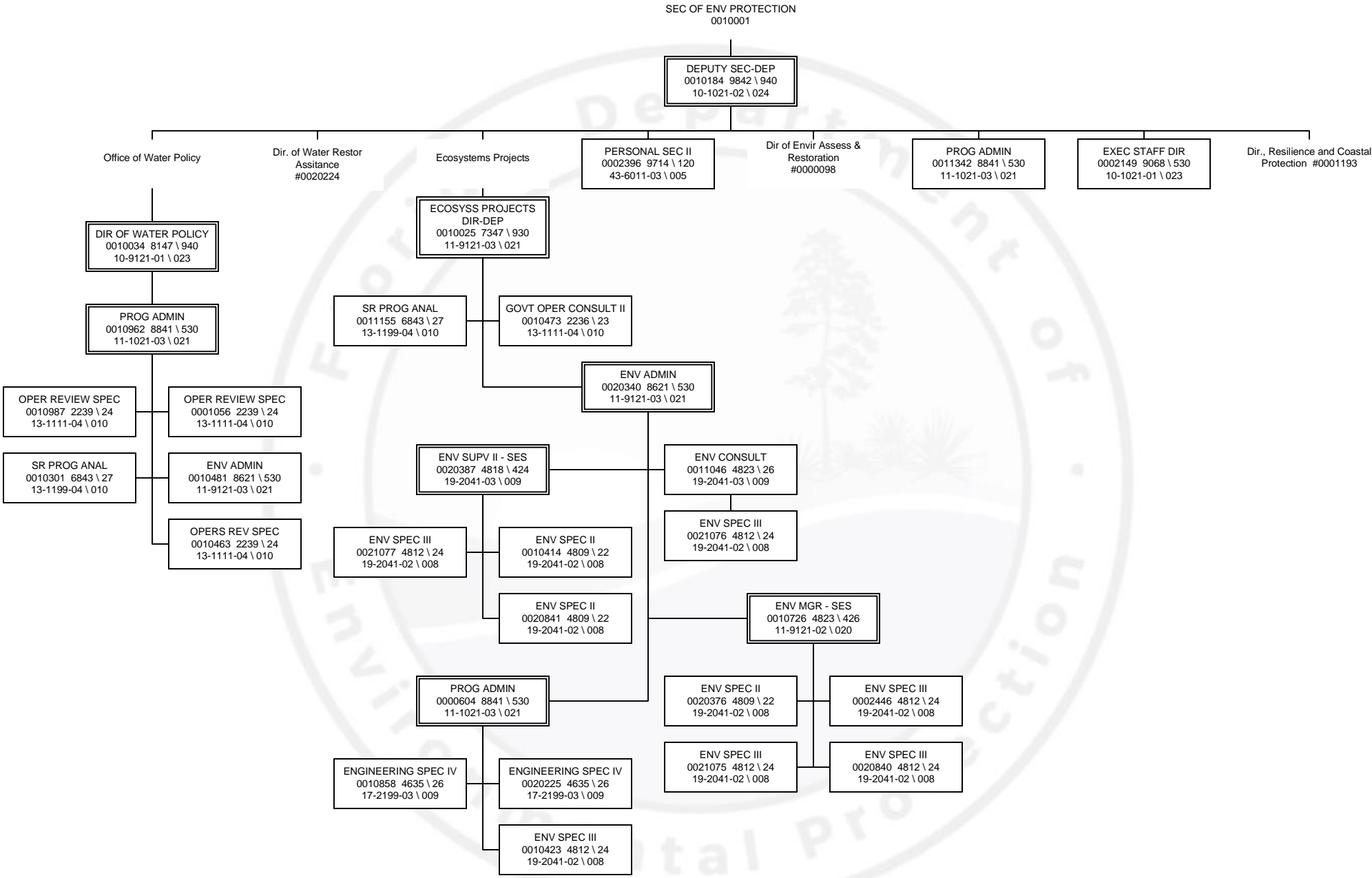


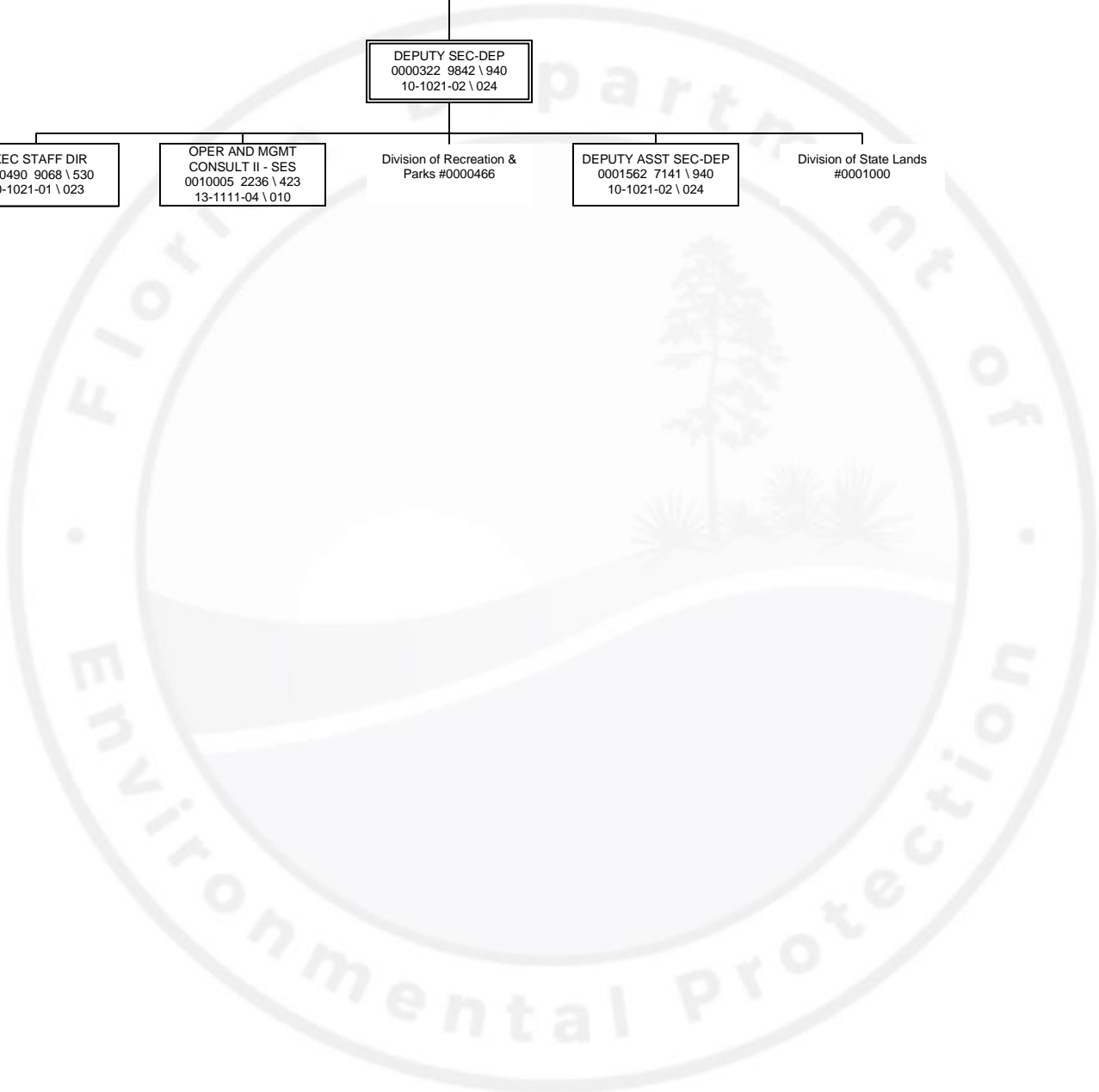
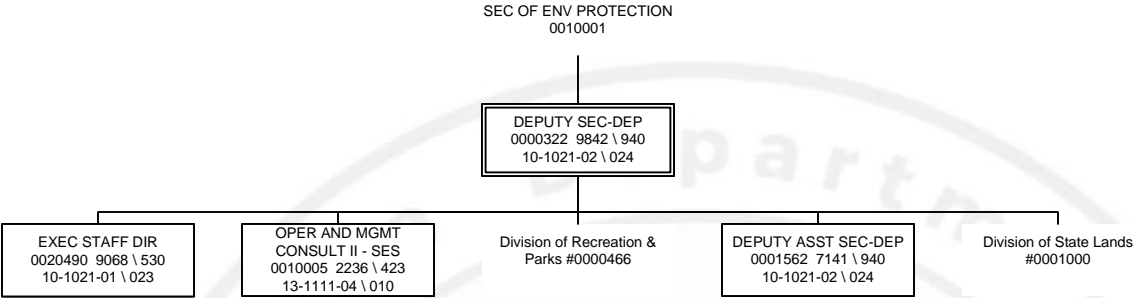
PROG MGMT DIR
 0000429

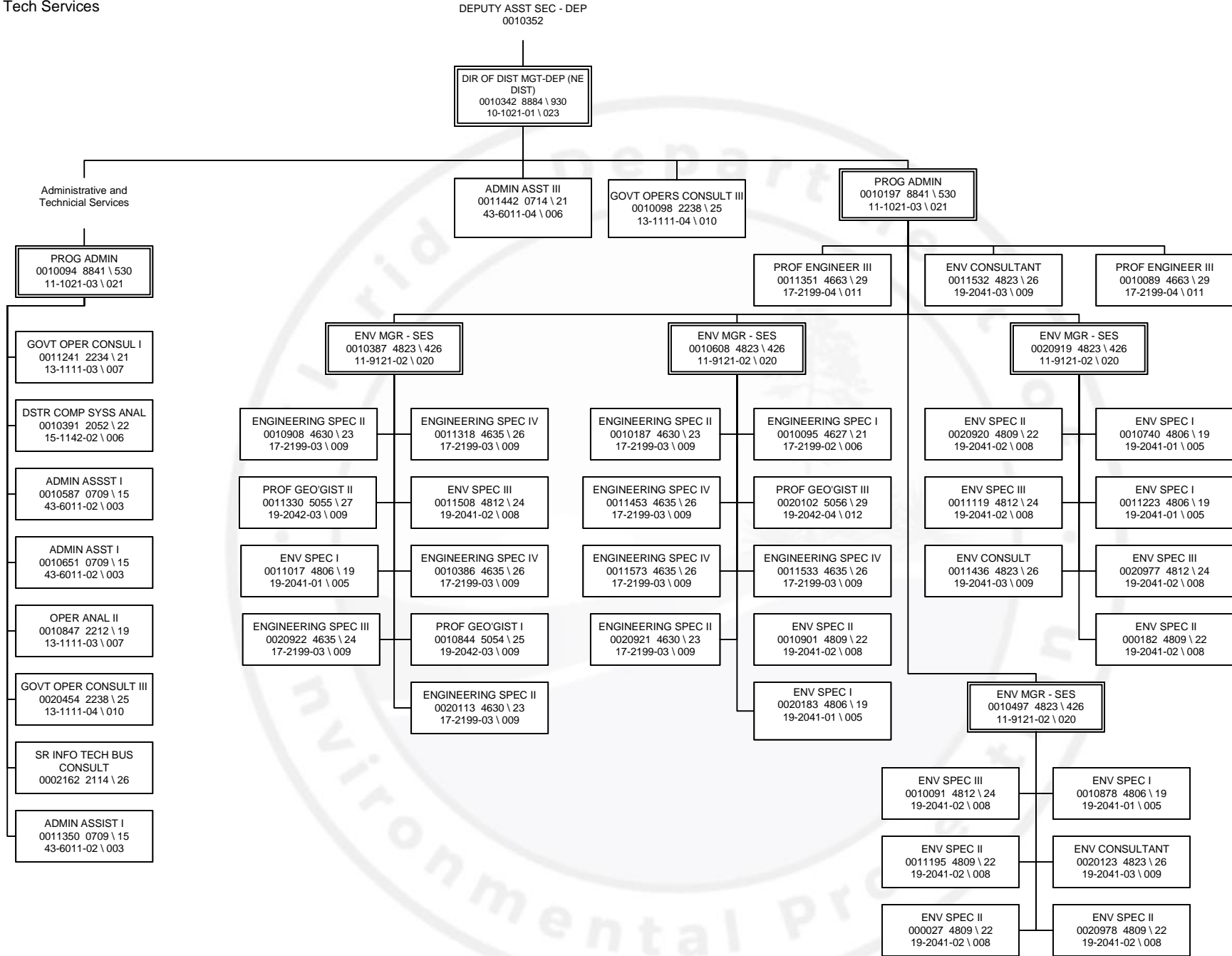


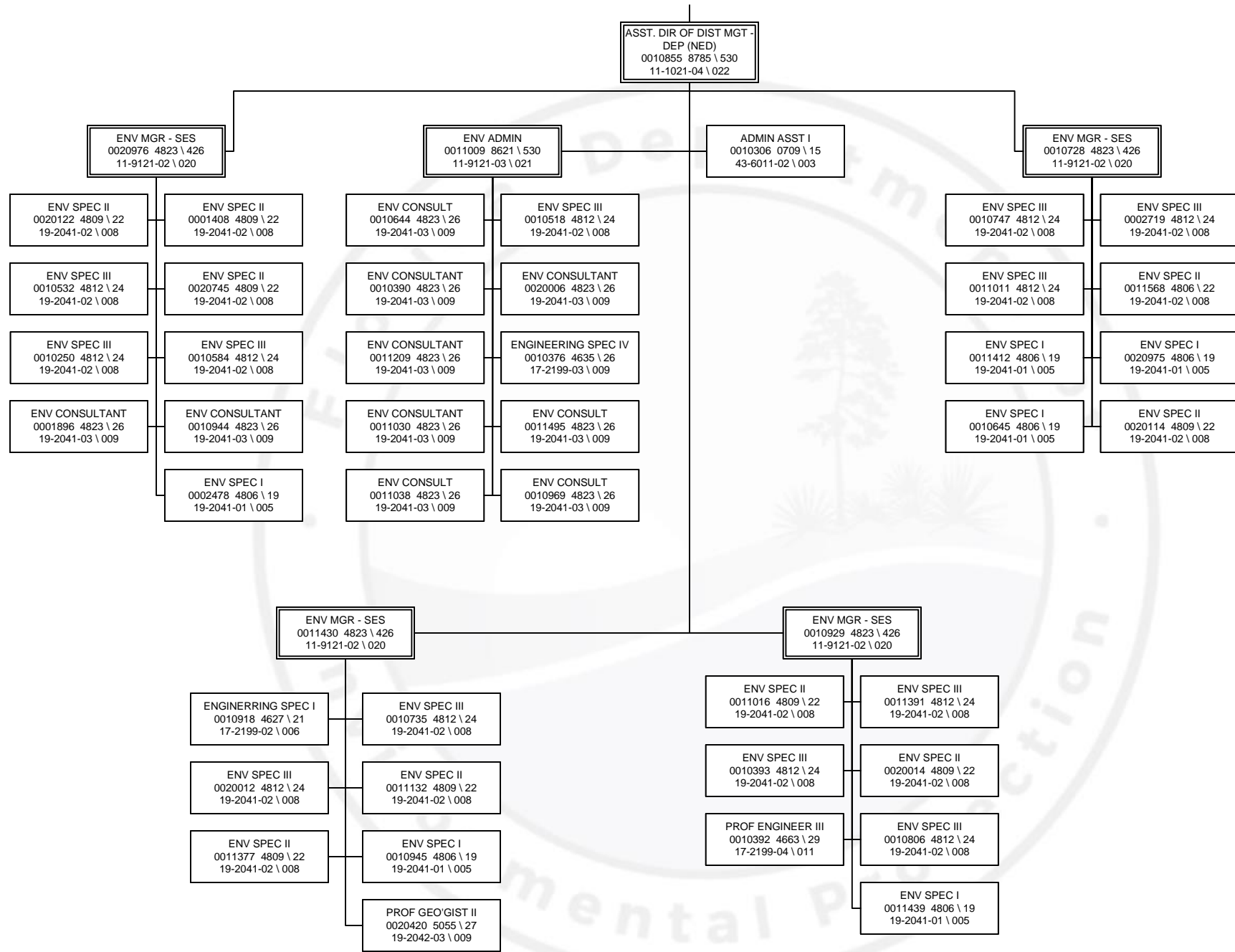


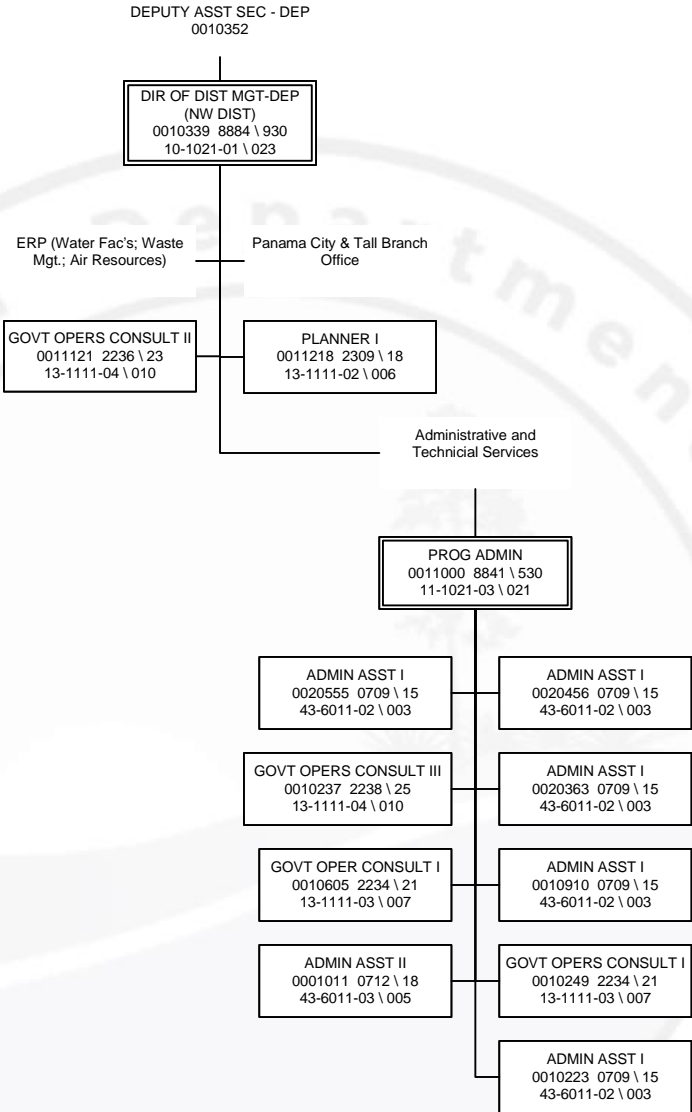


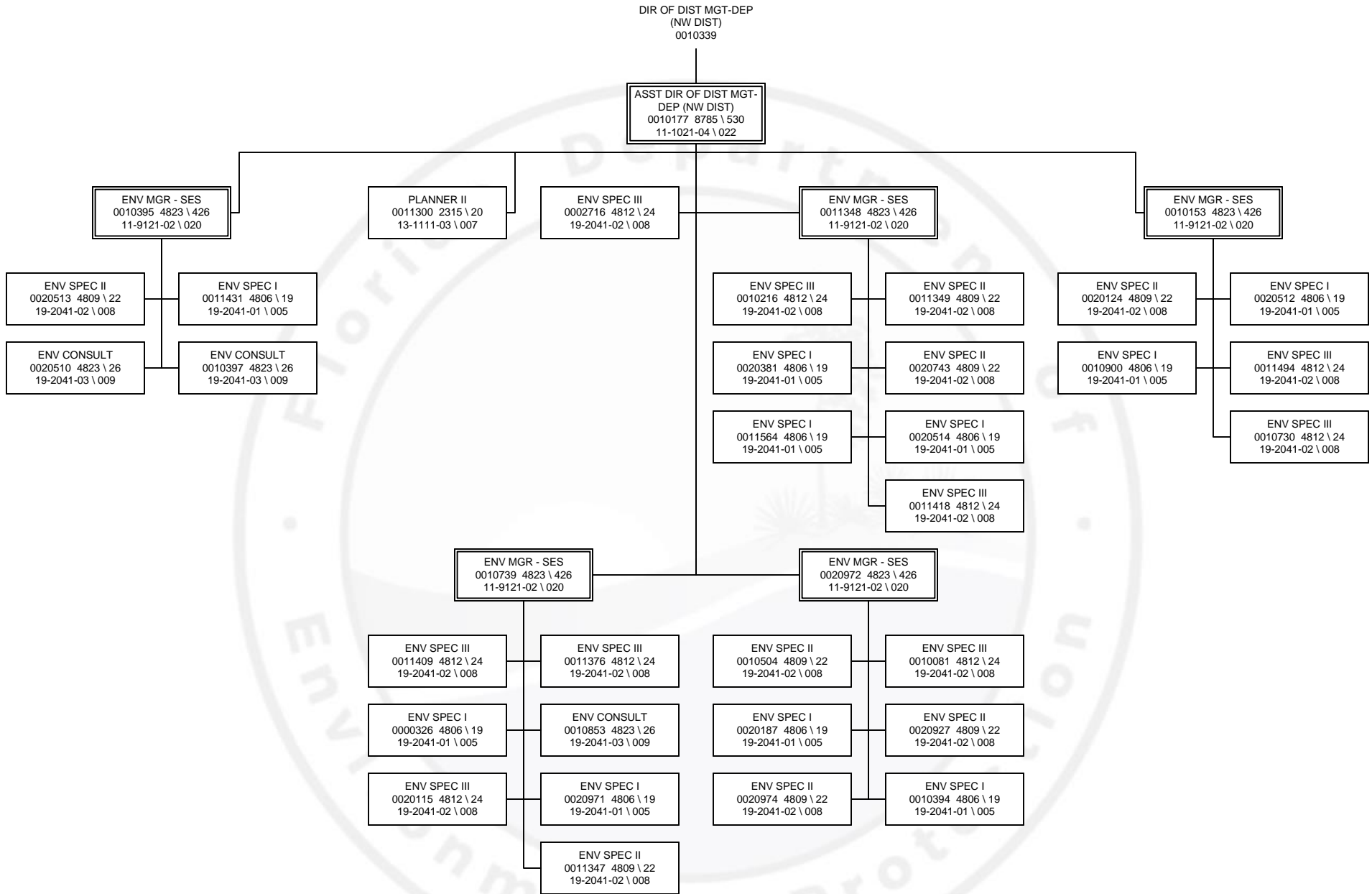


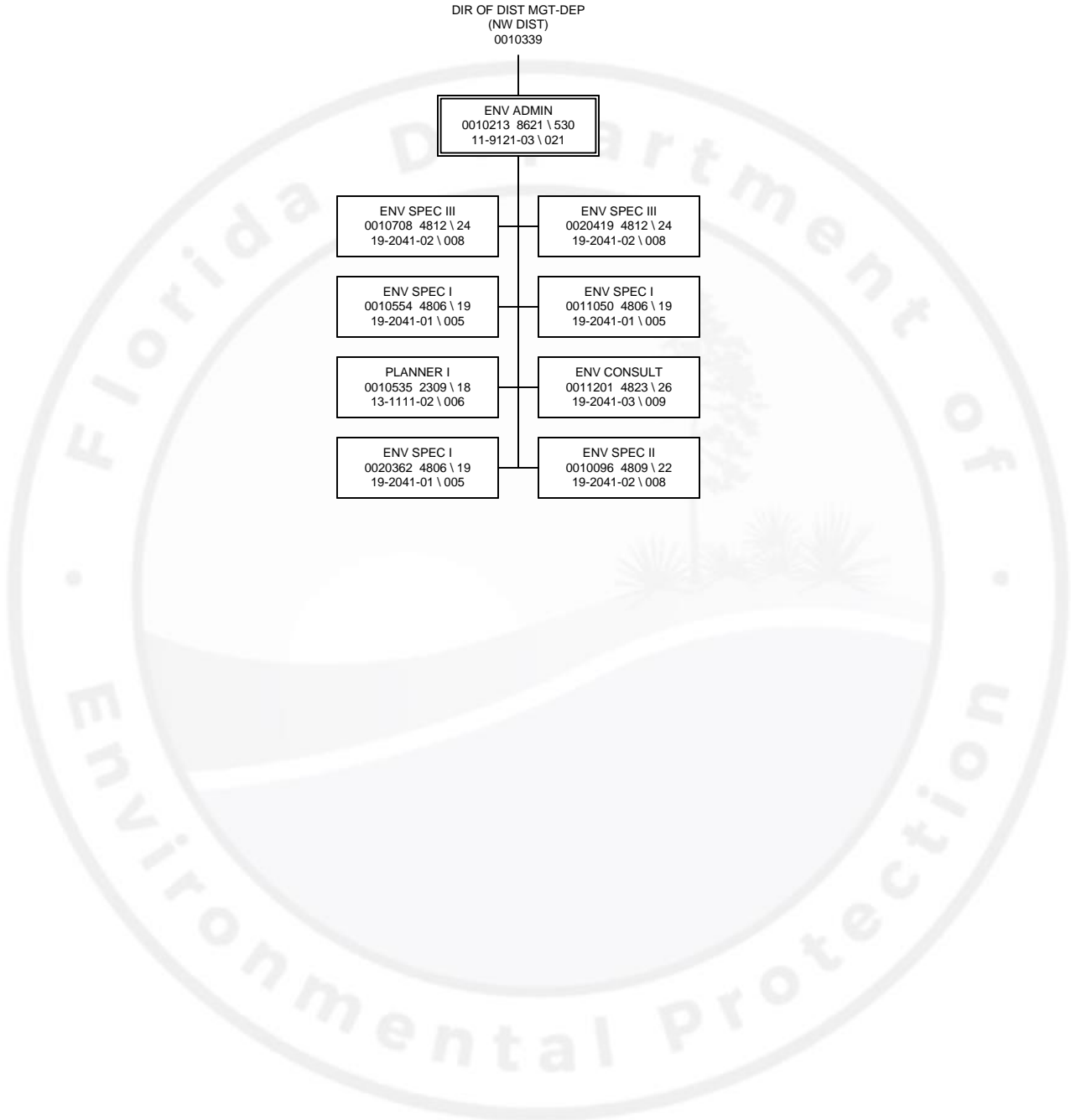


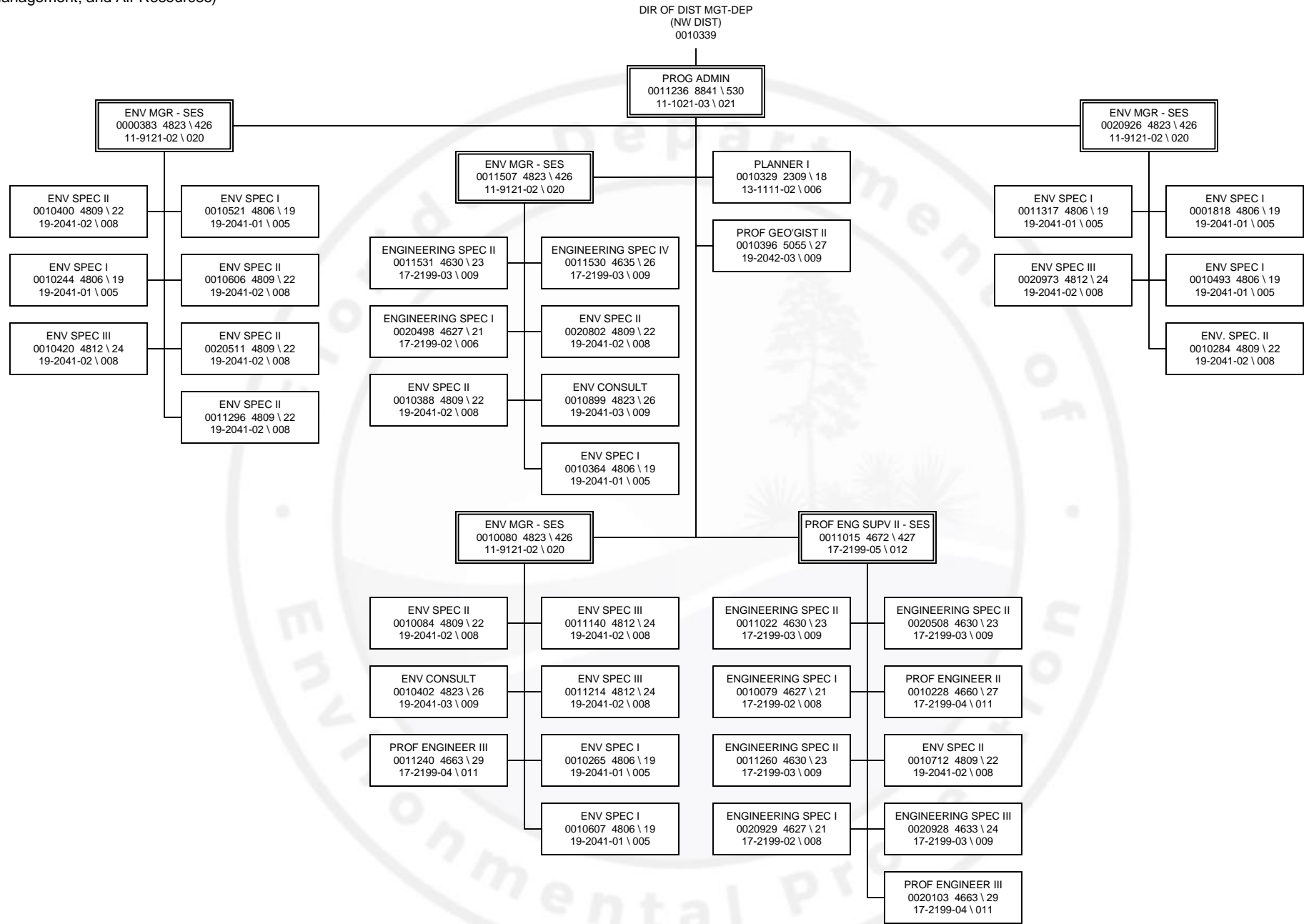


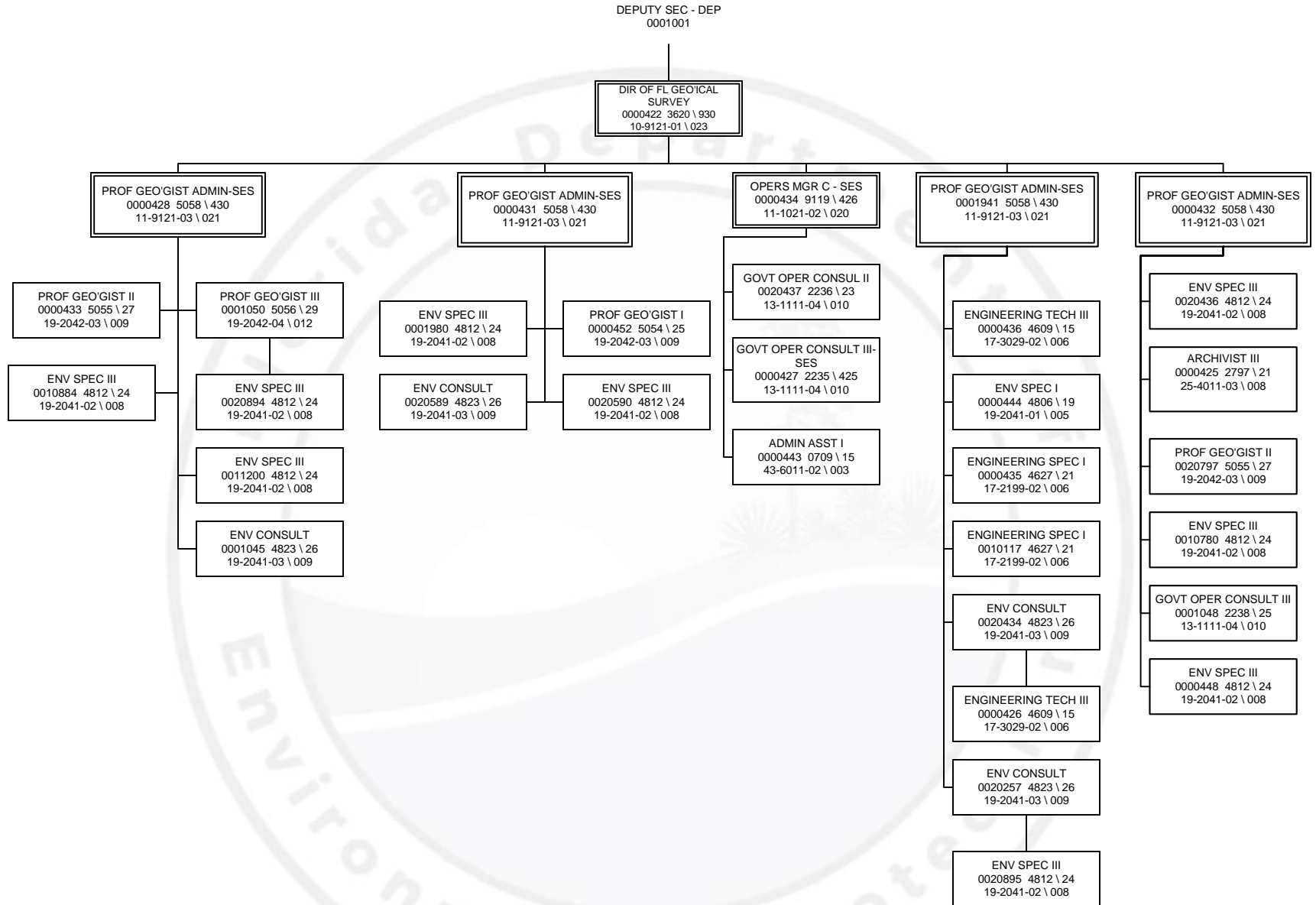


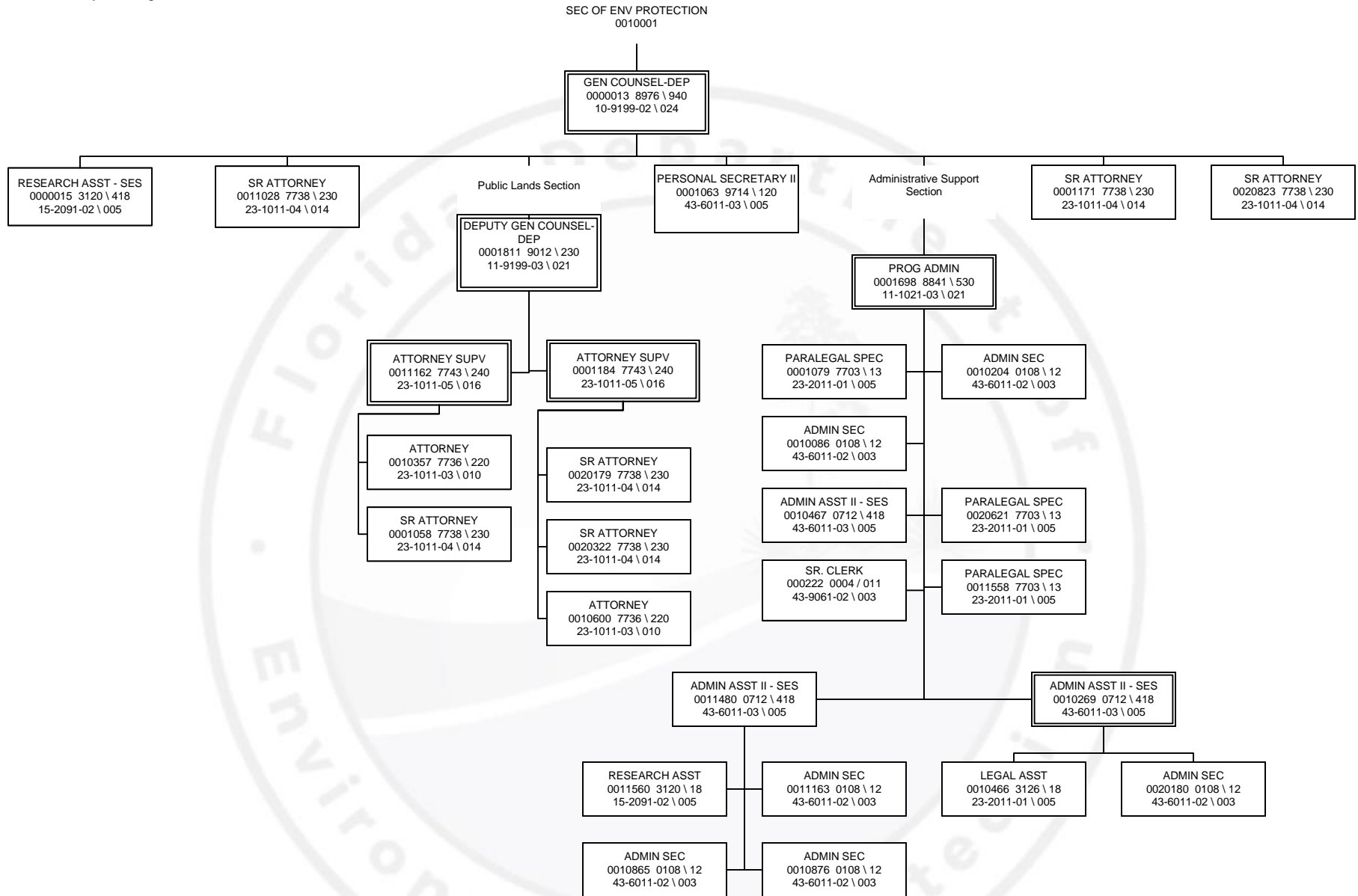


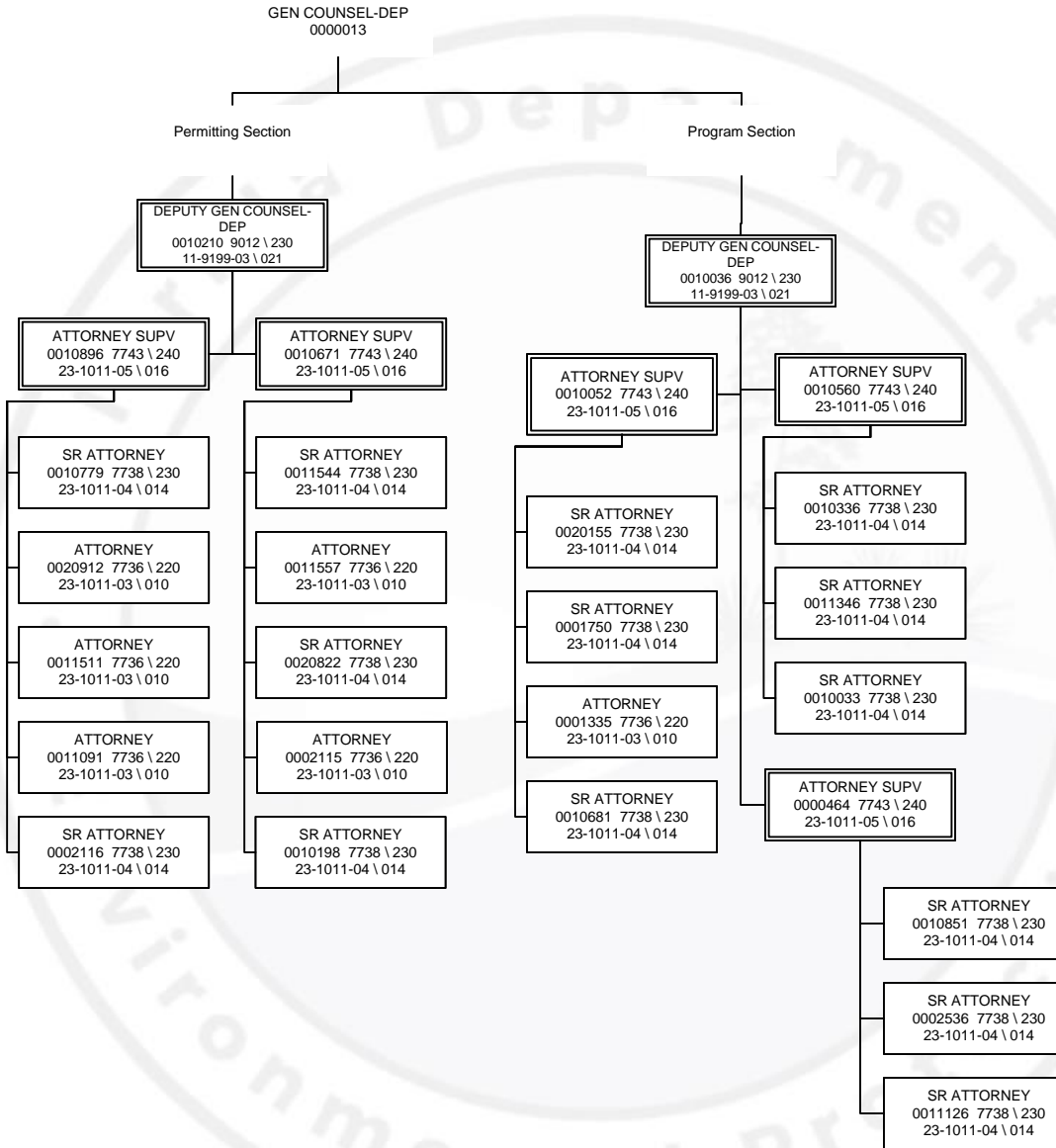


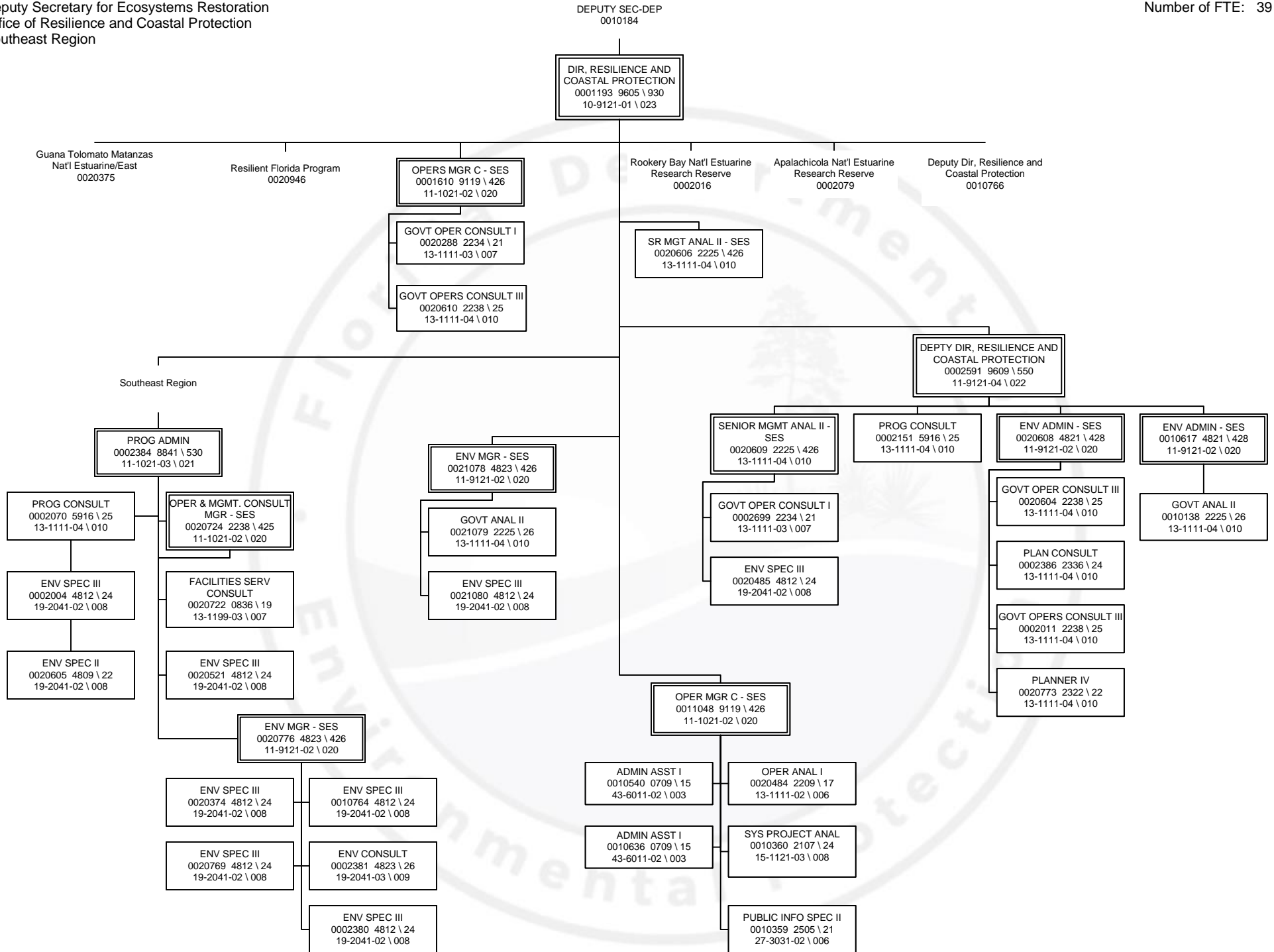




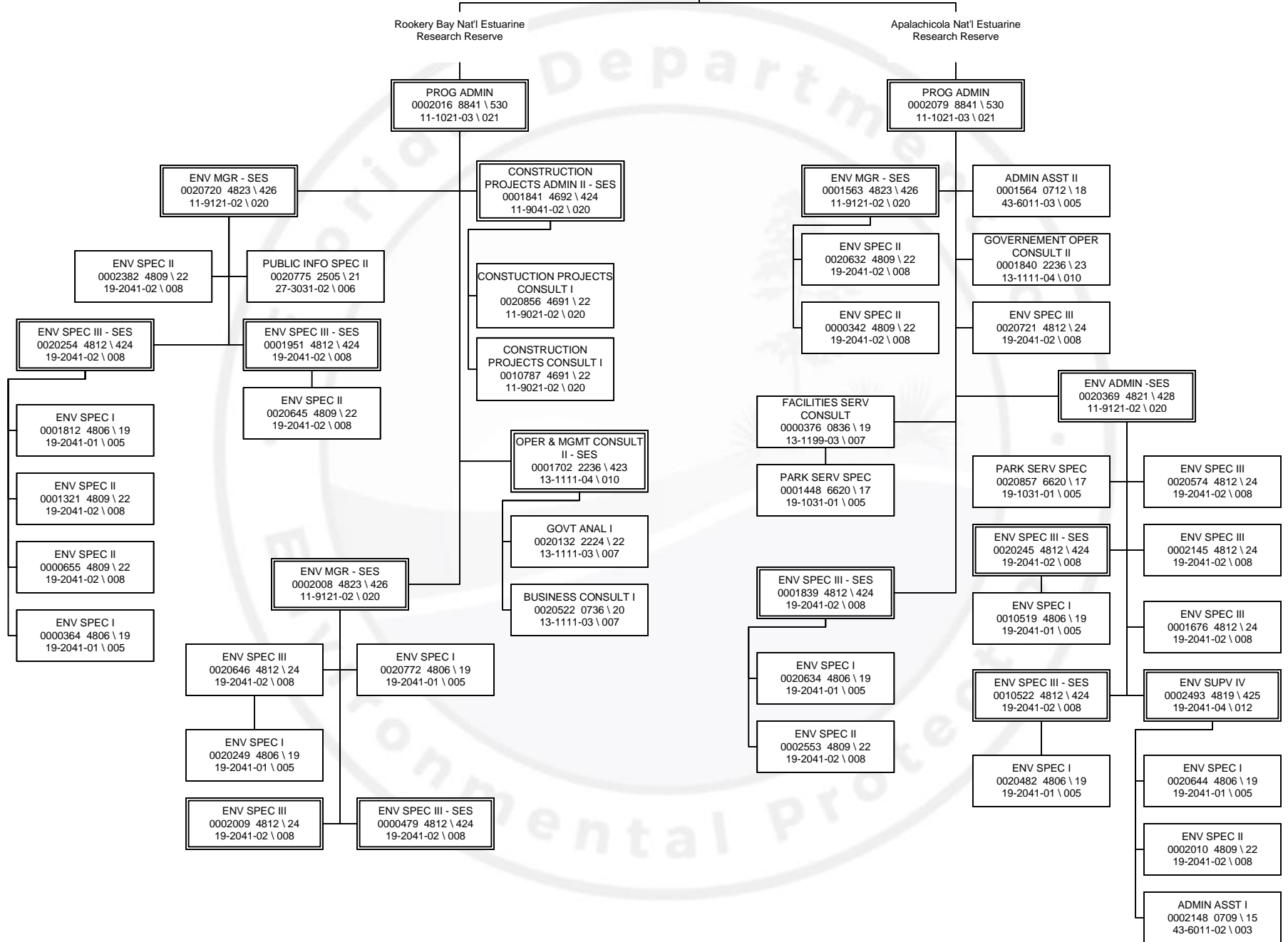


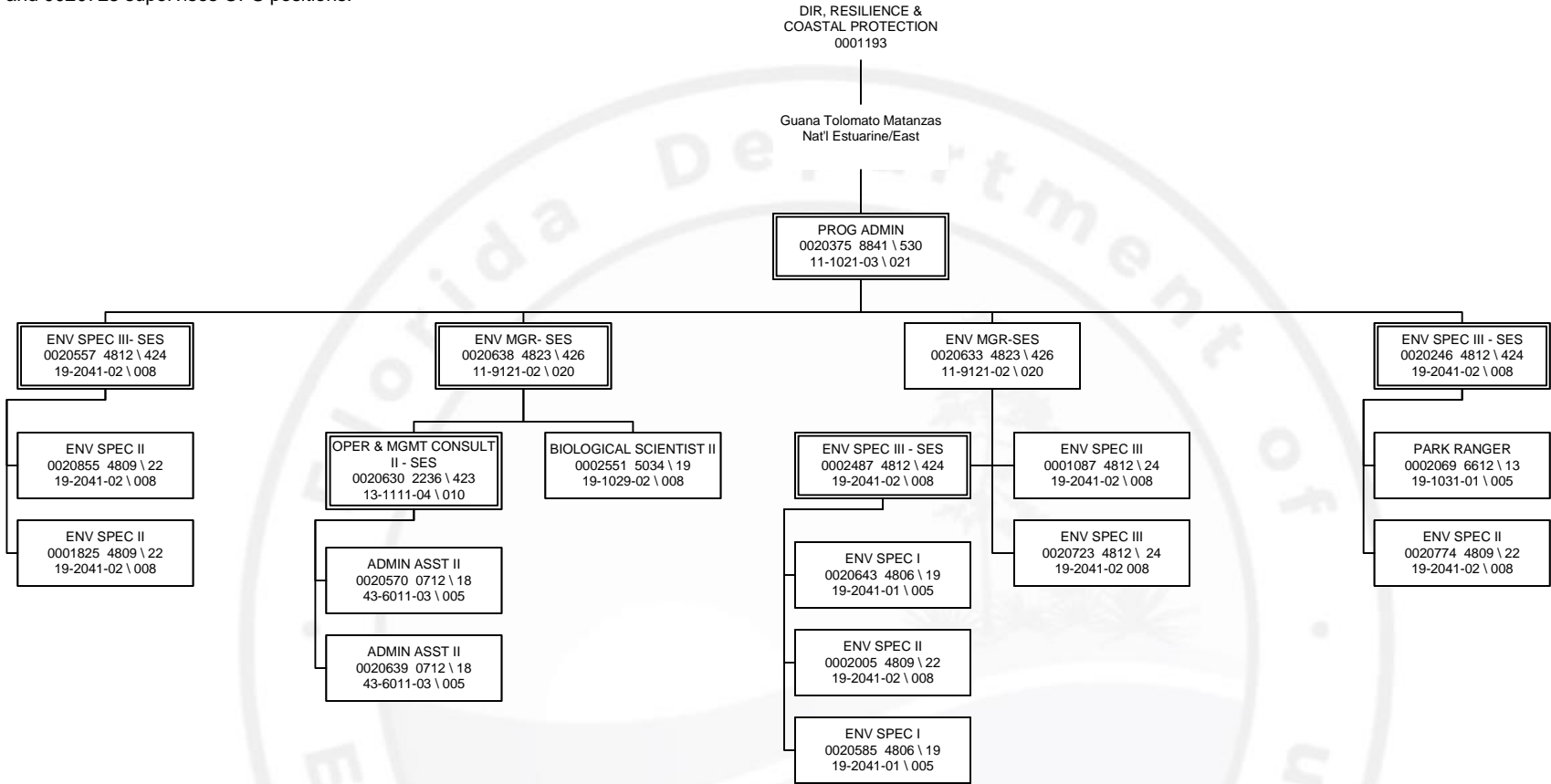




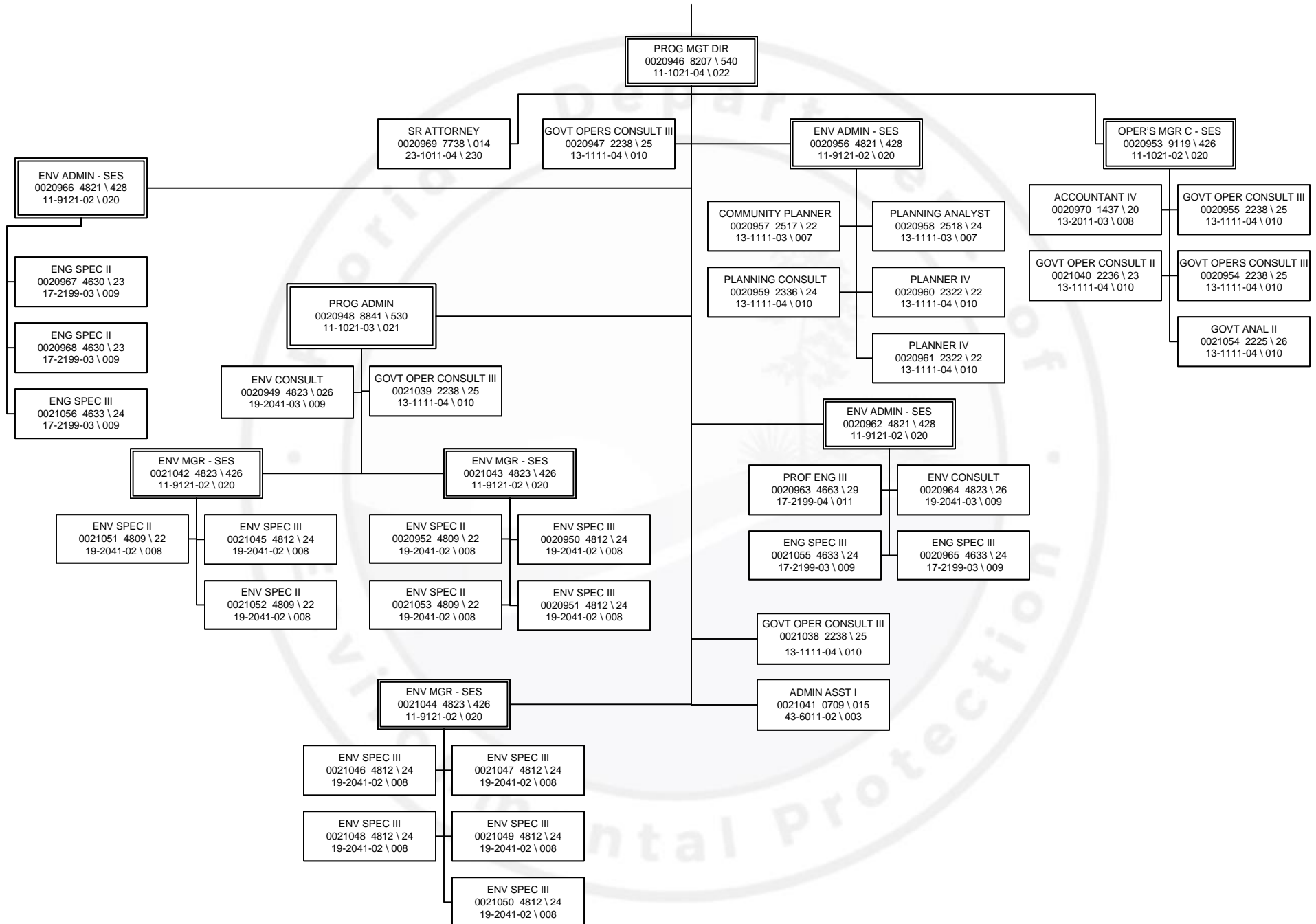


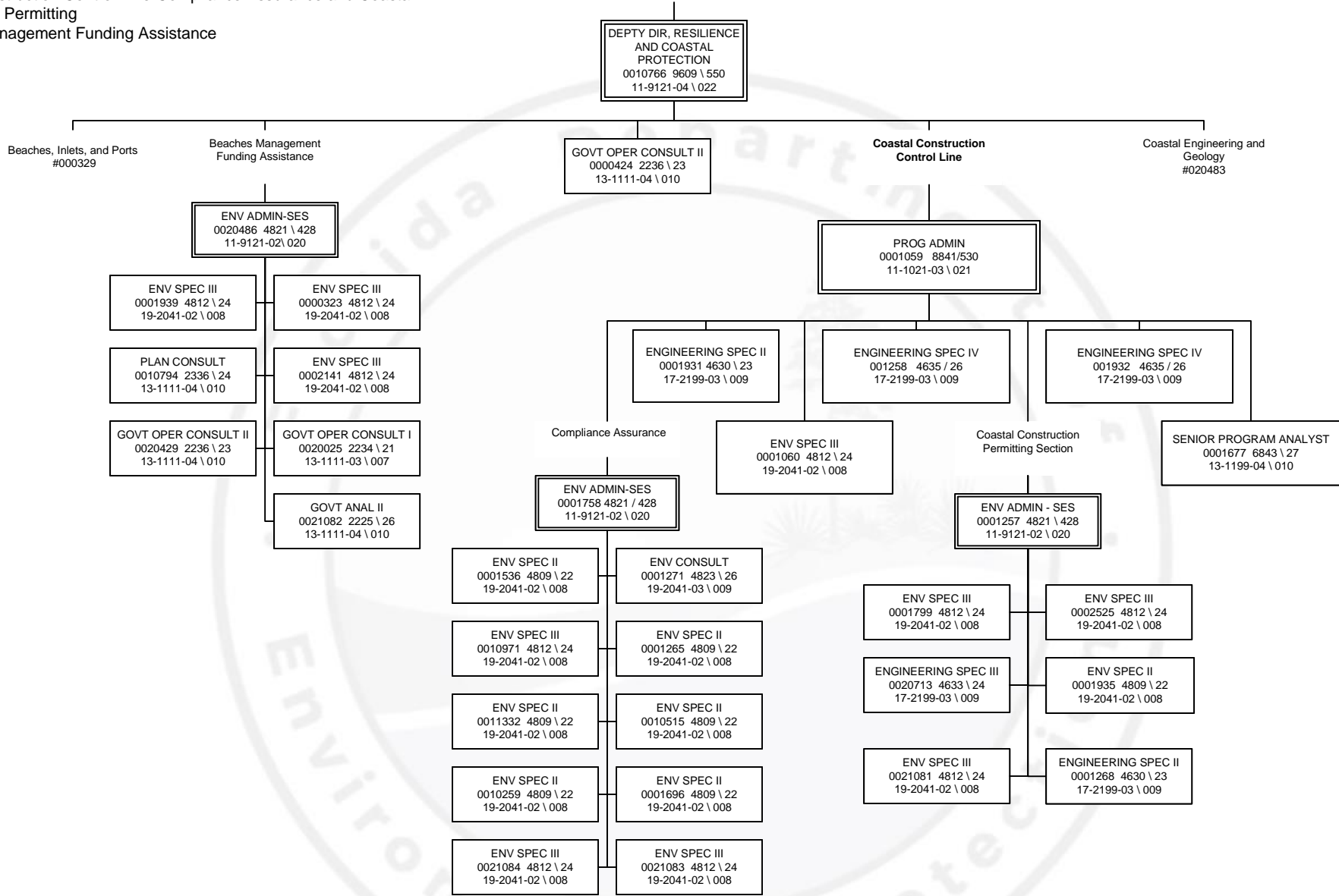
DIR, RESILIENCE &
 COASTAL PROTECTION
 0001193

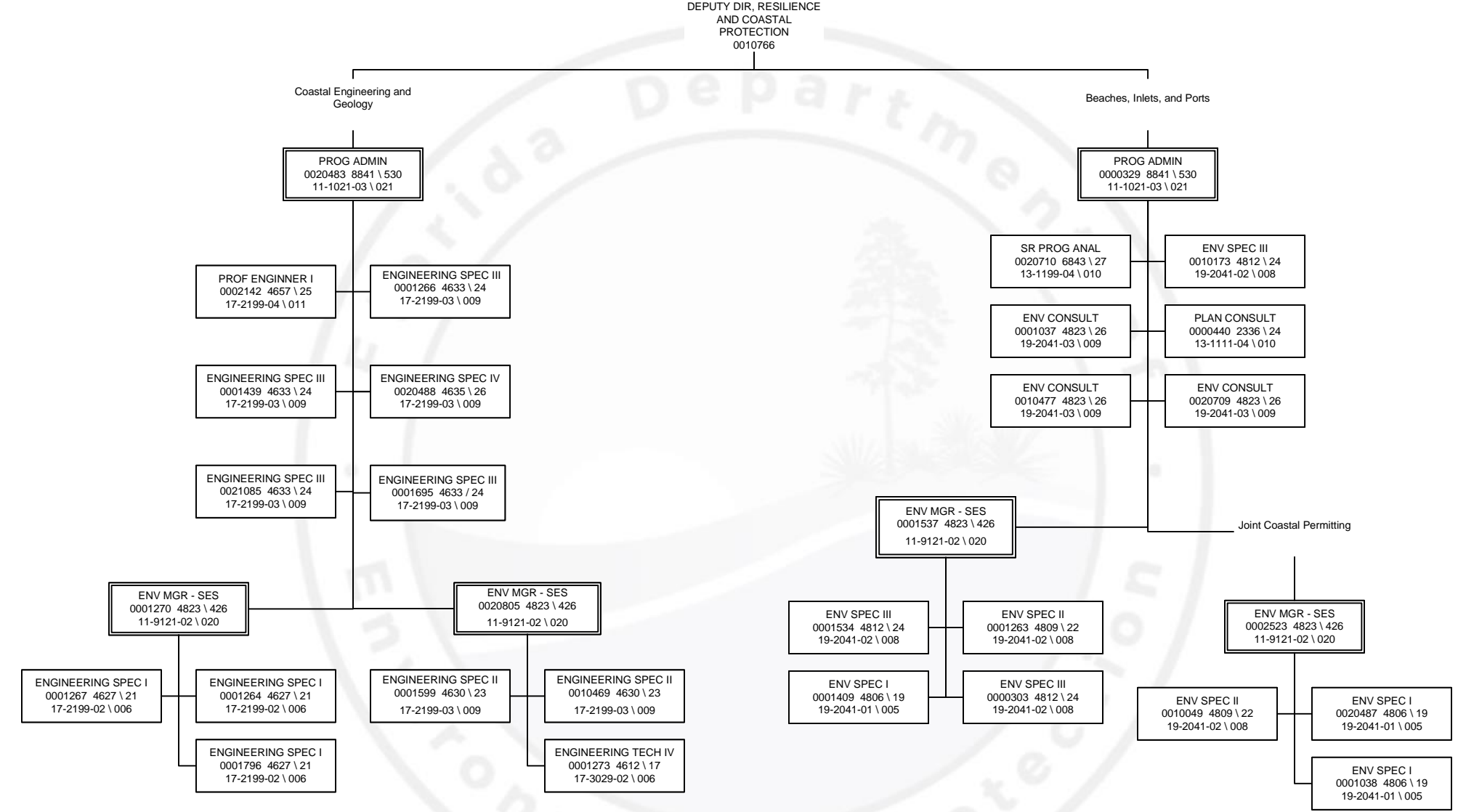


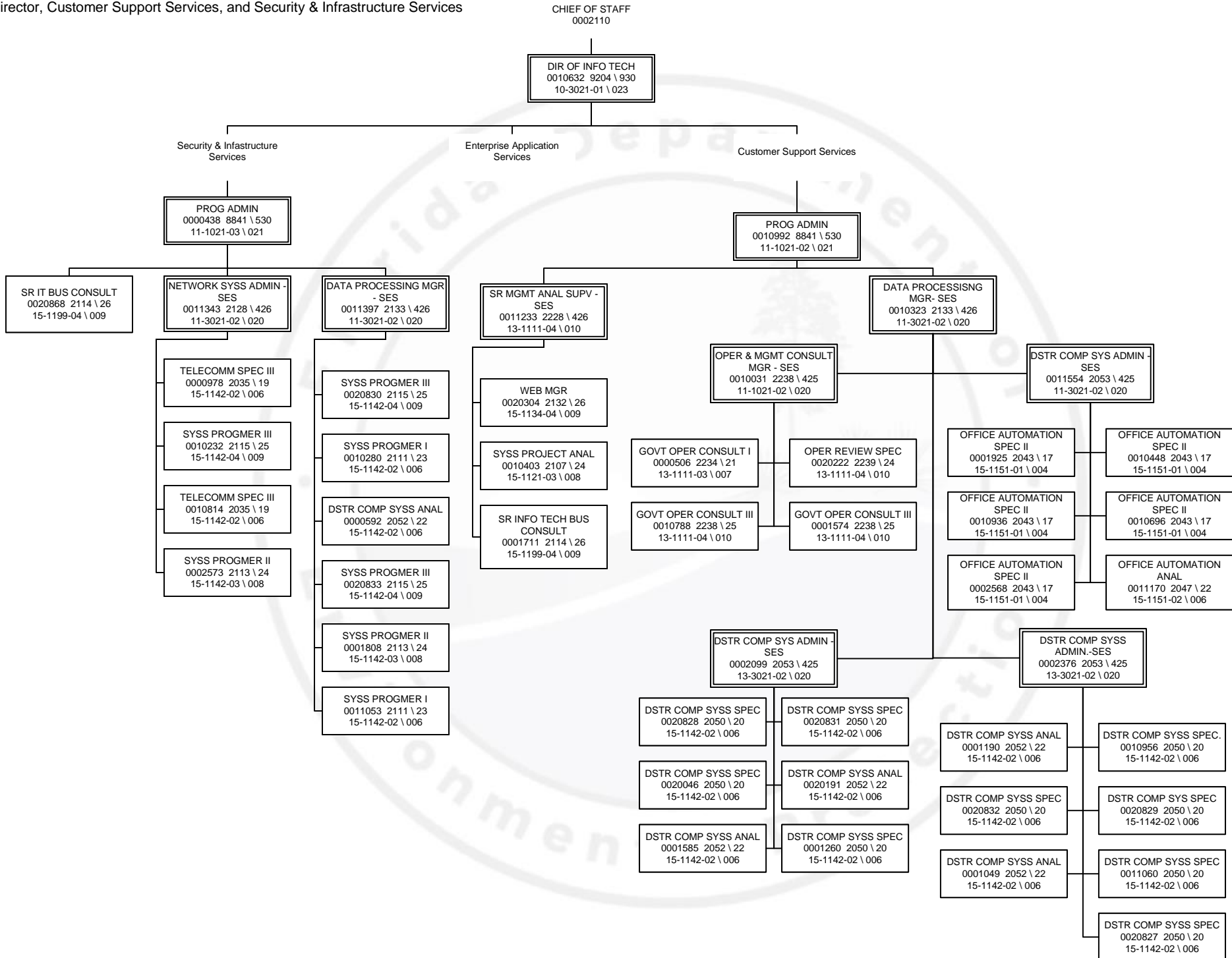


DIR, RESILIENCE AND
 COASTAL PROTECTION
 0001193

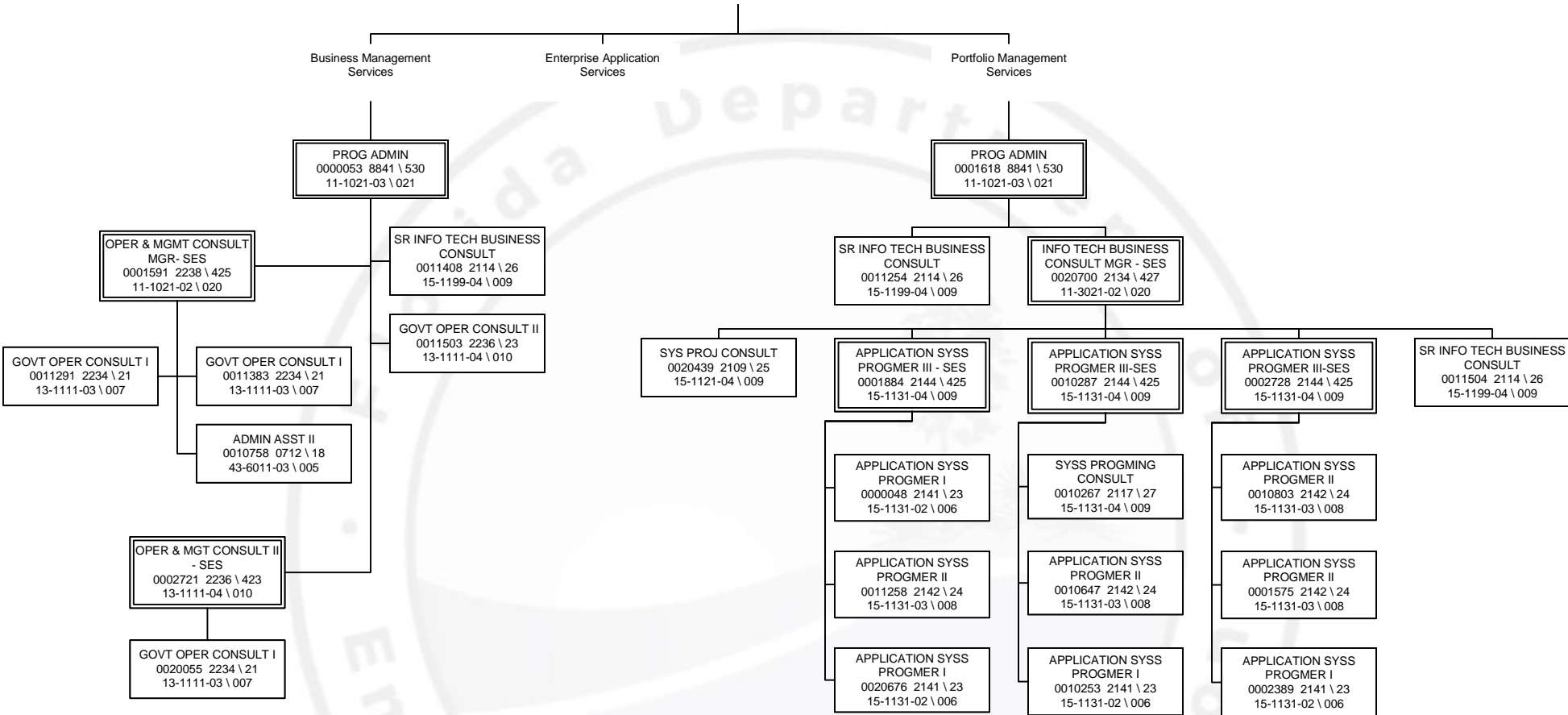


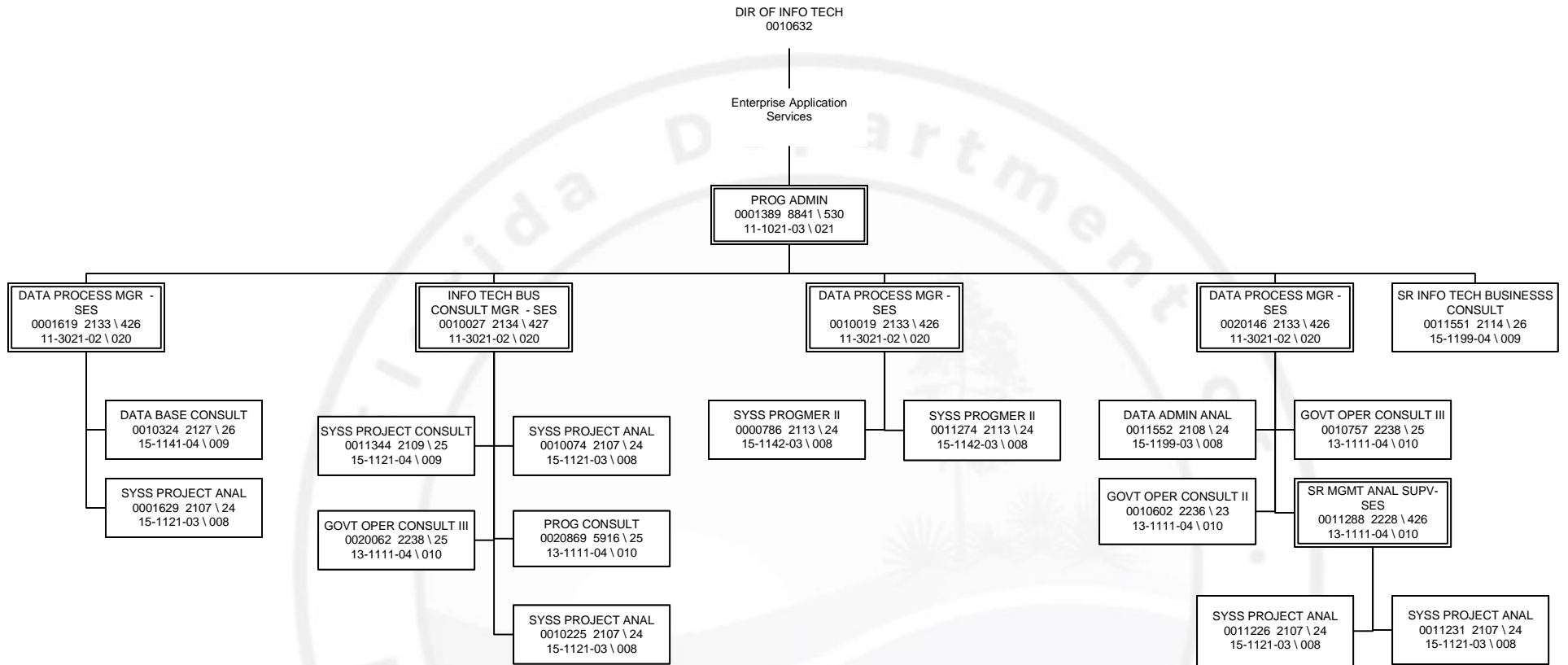


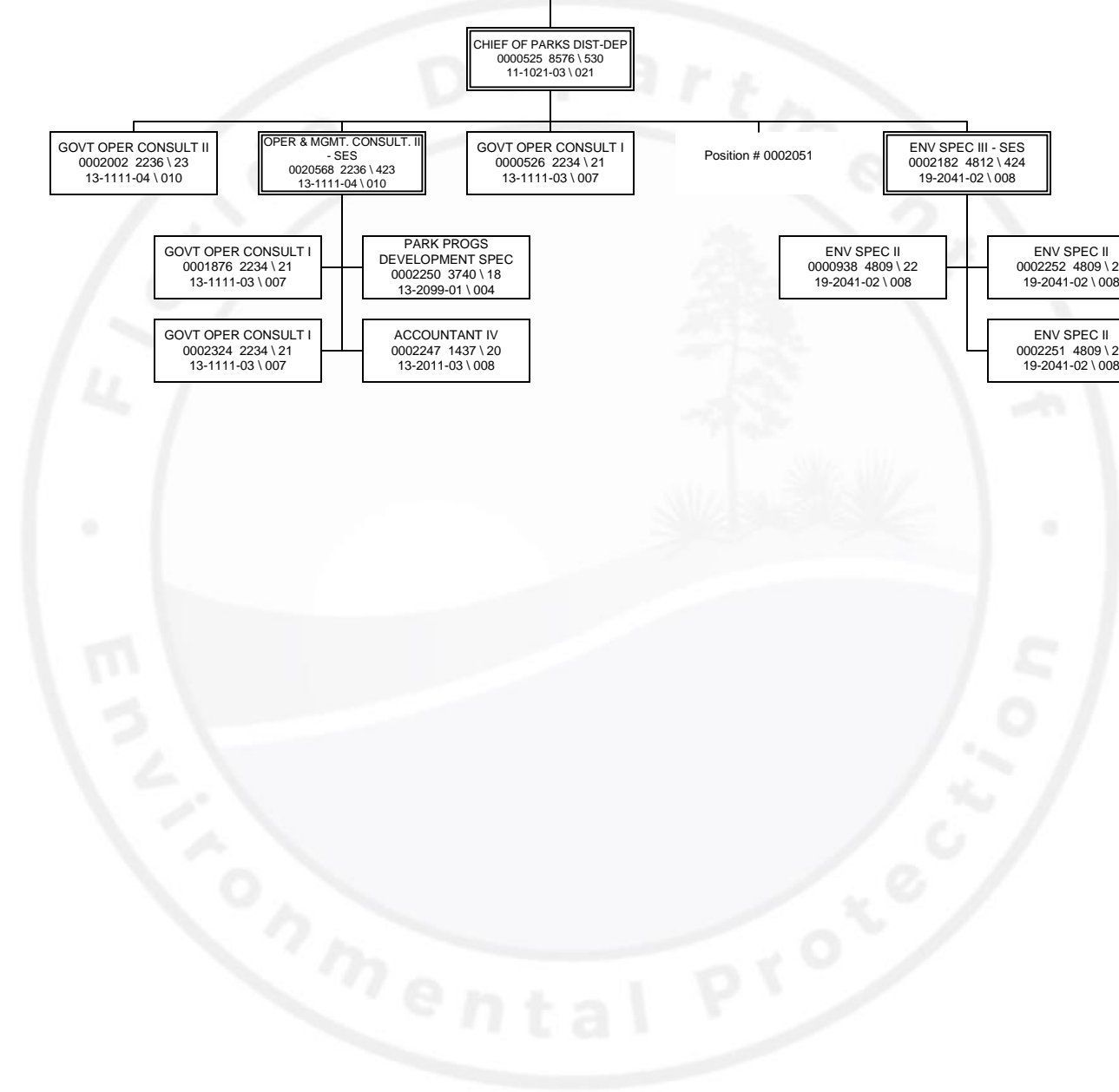
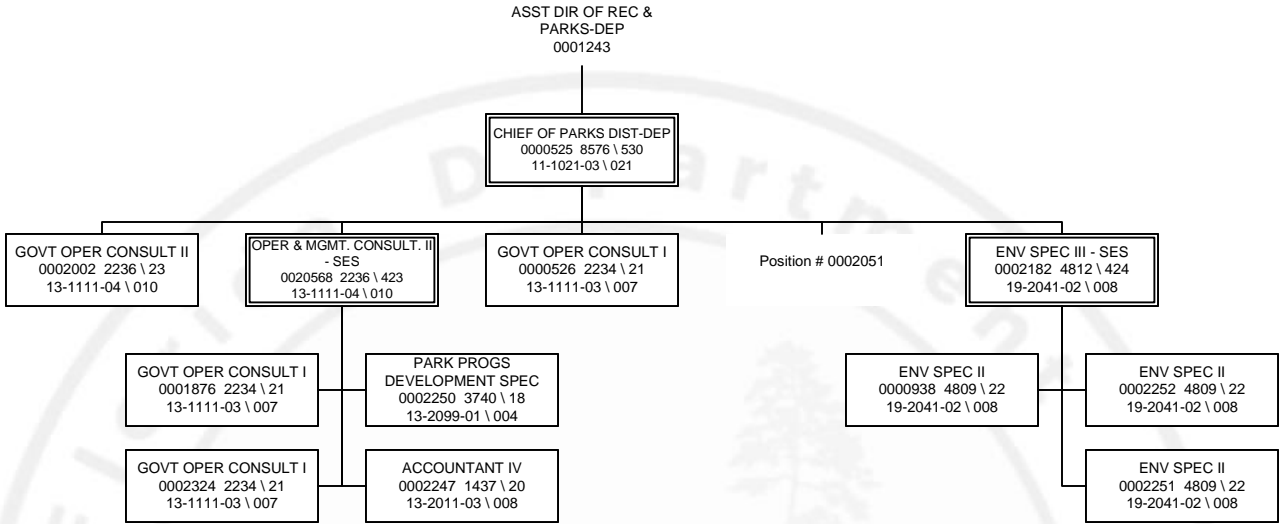


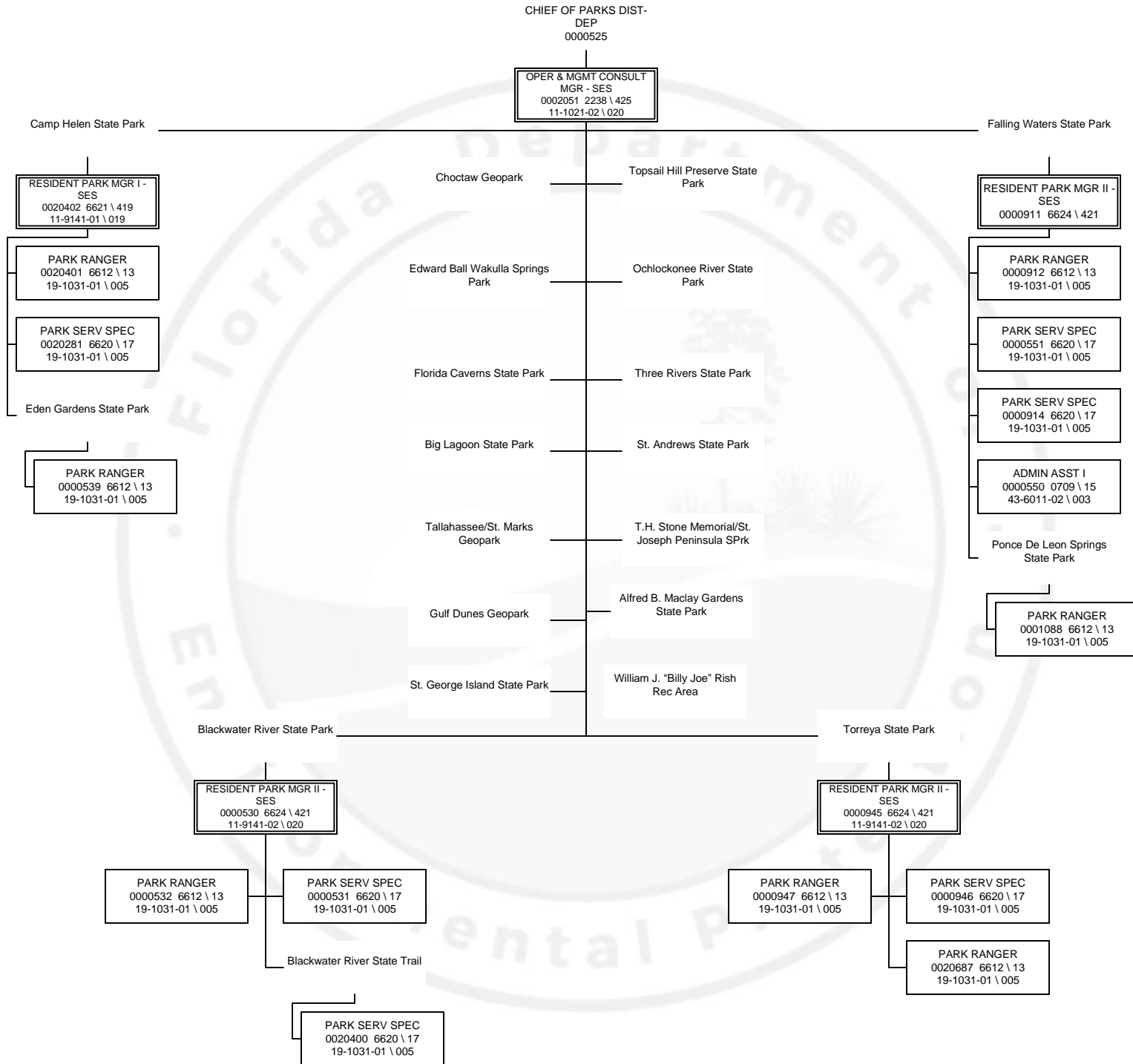


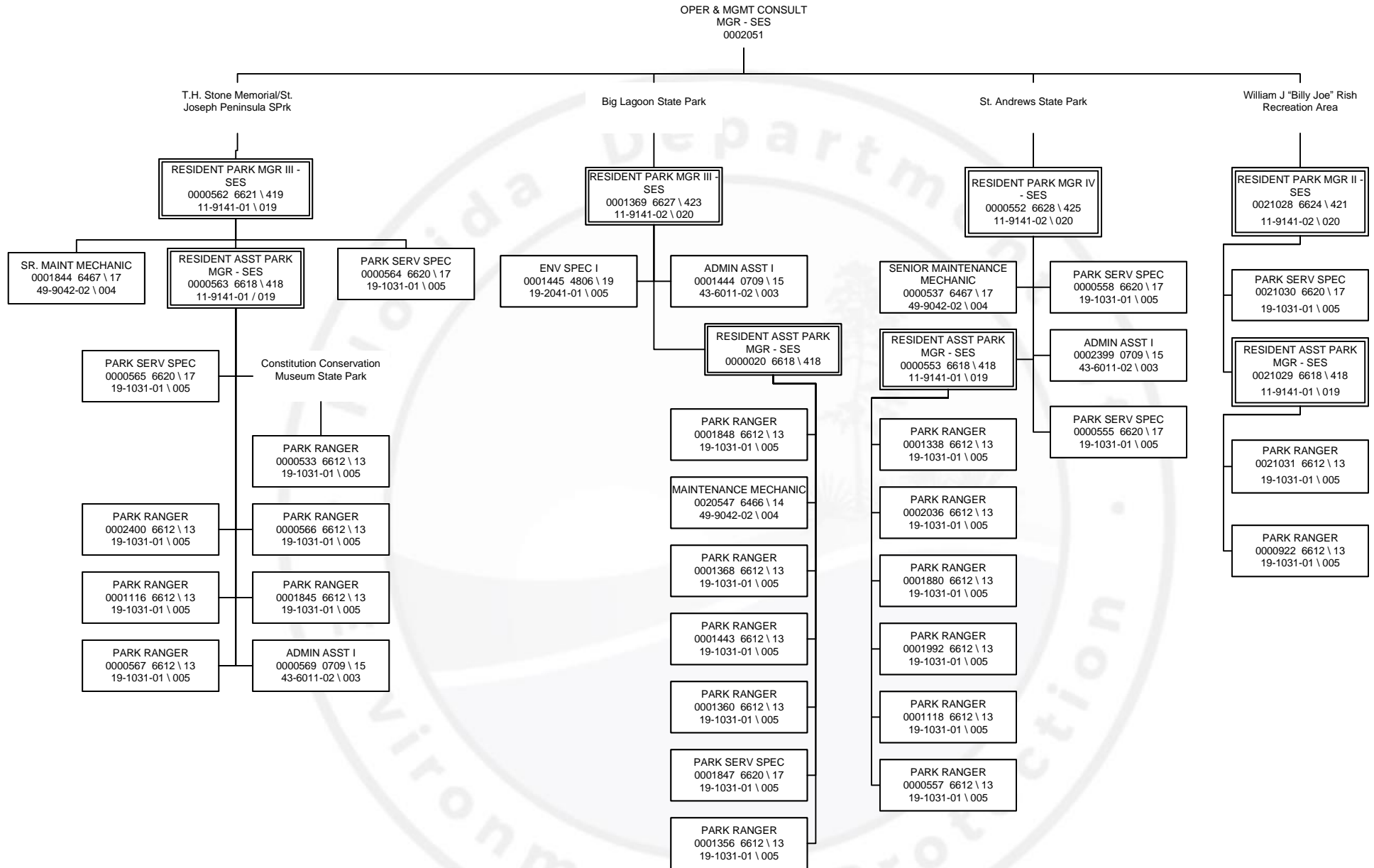
DIR OF INFO TECH
 0010632



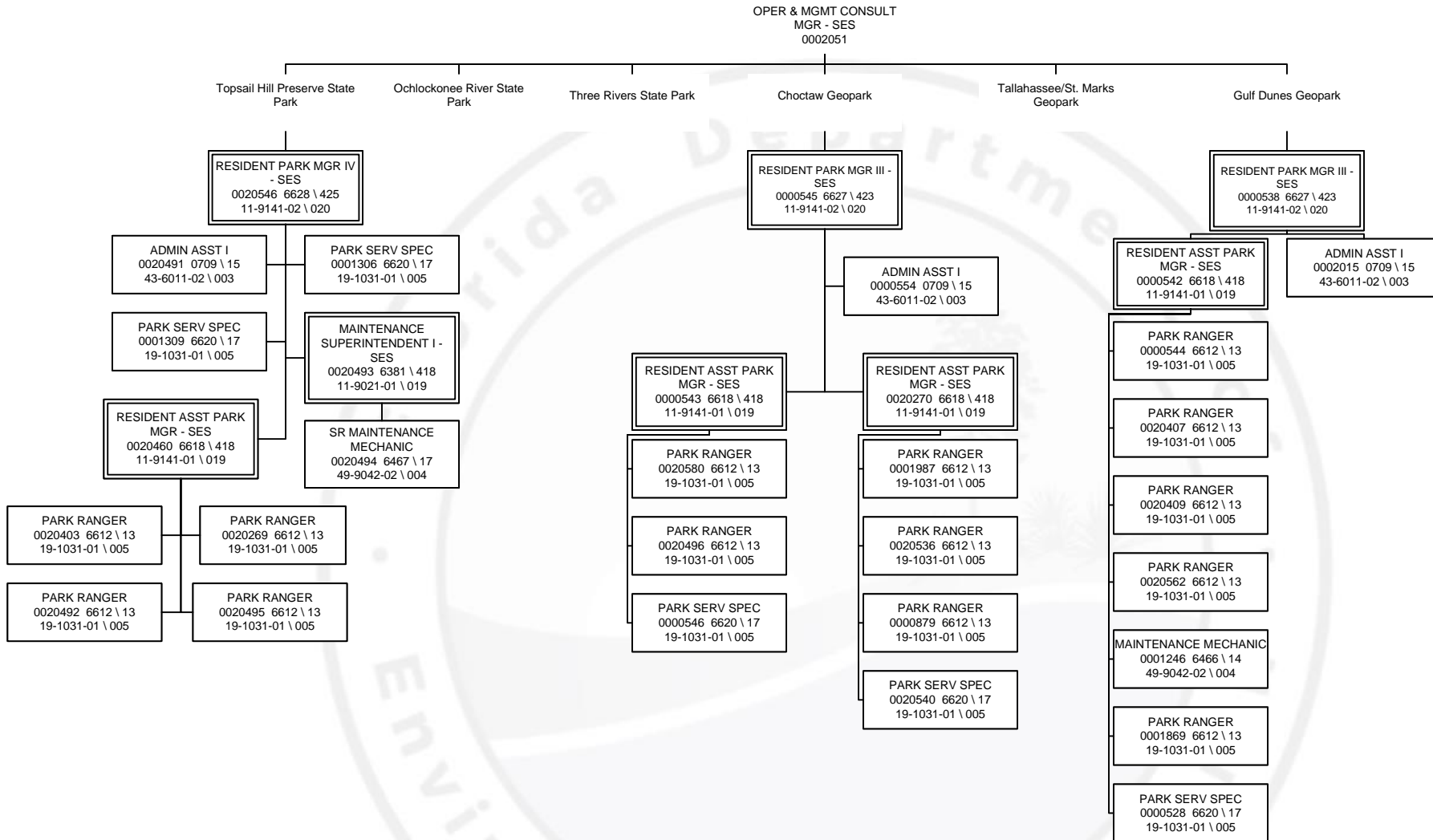




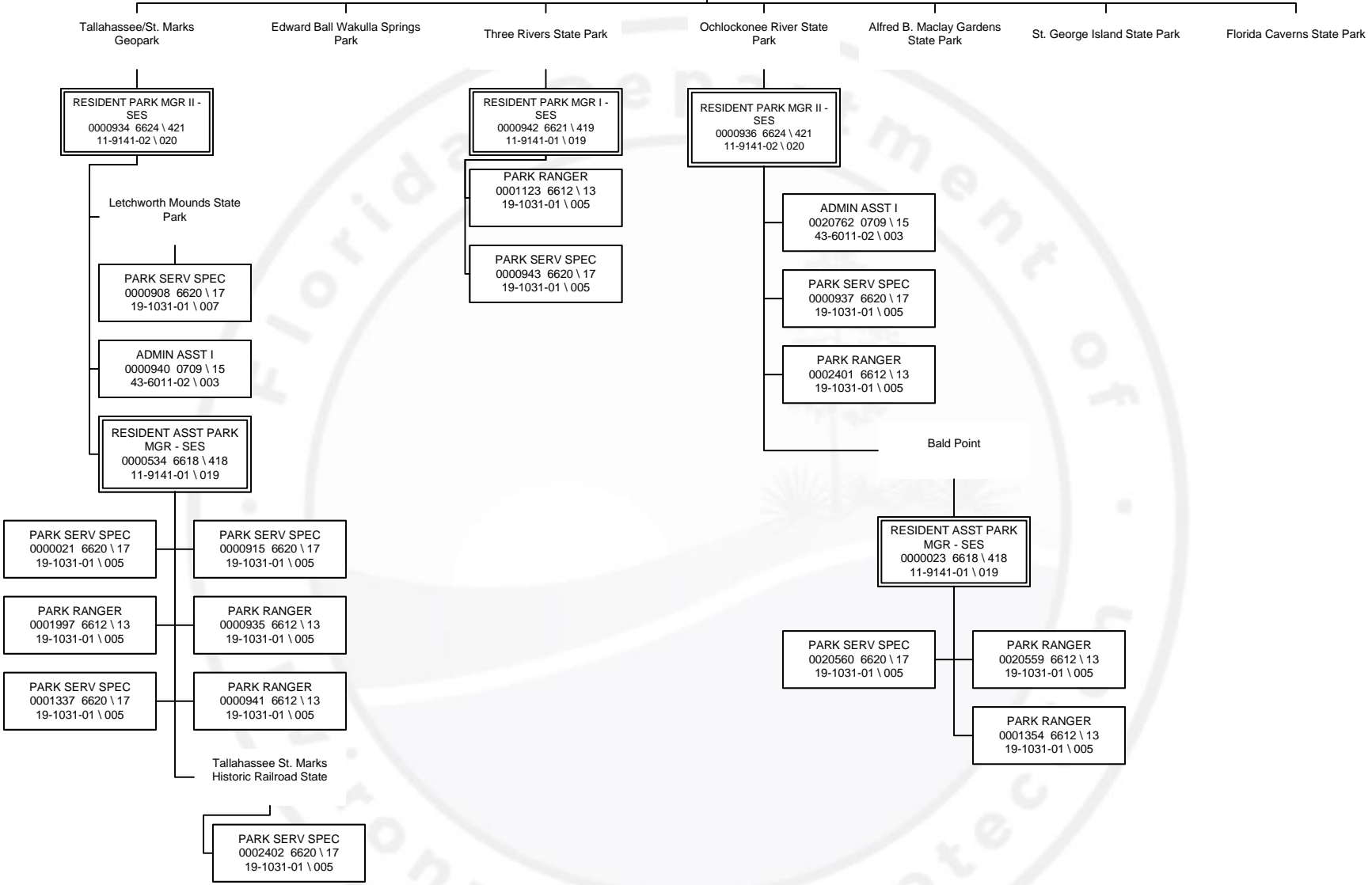


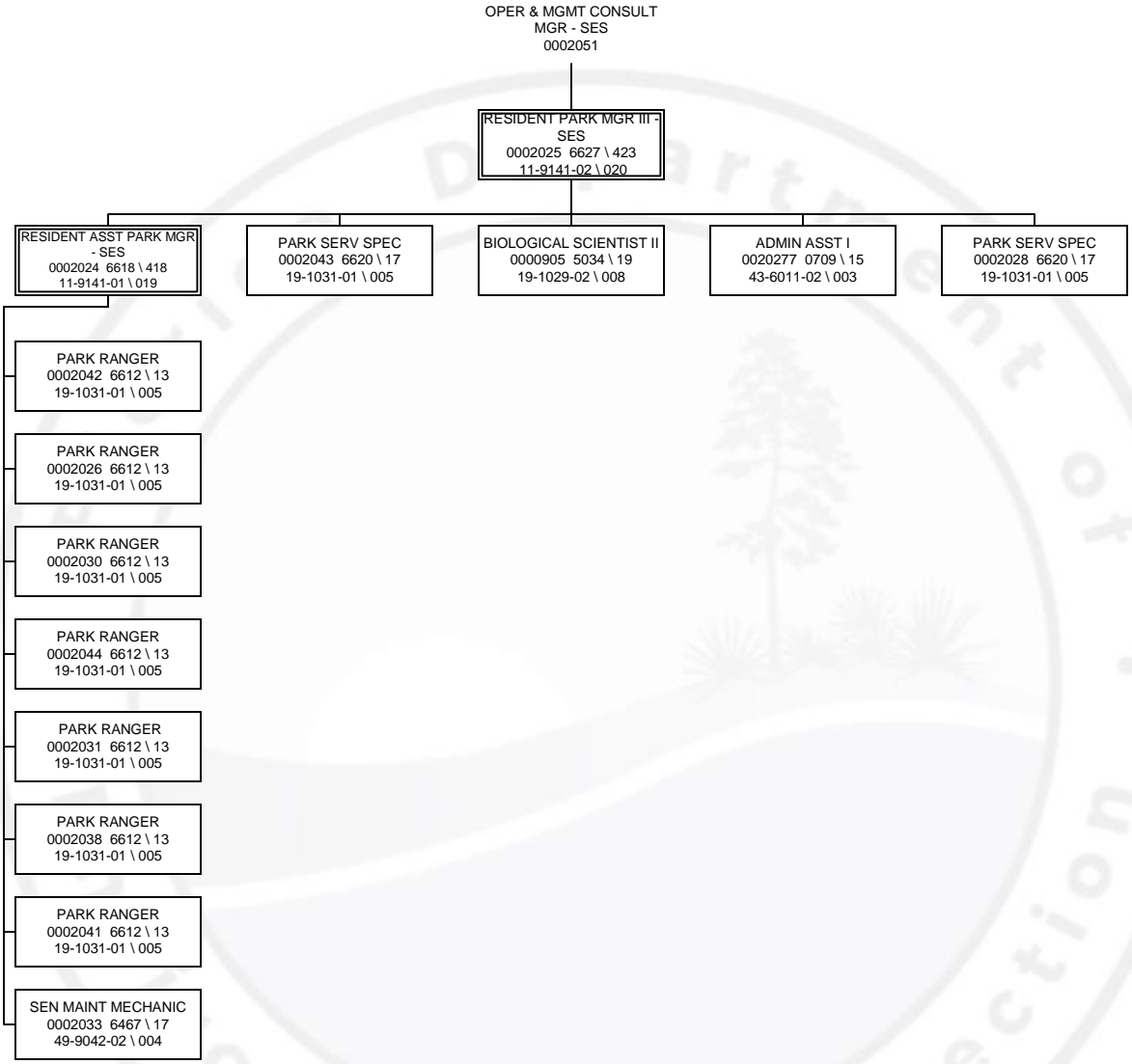


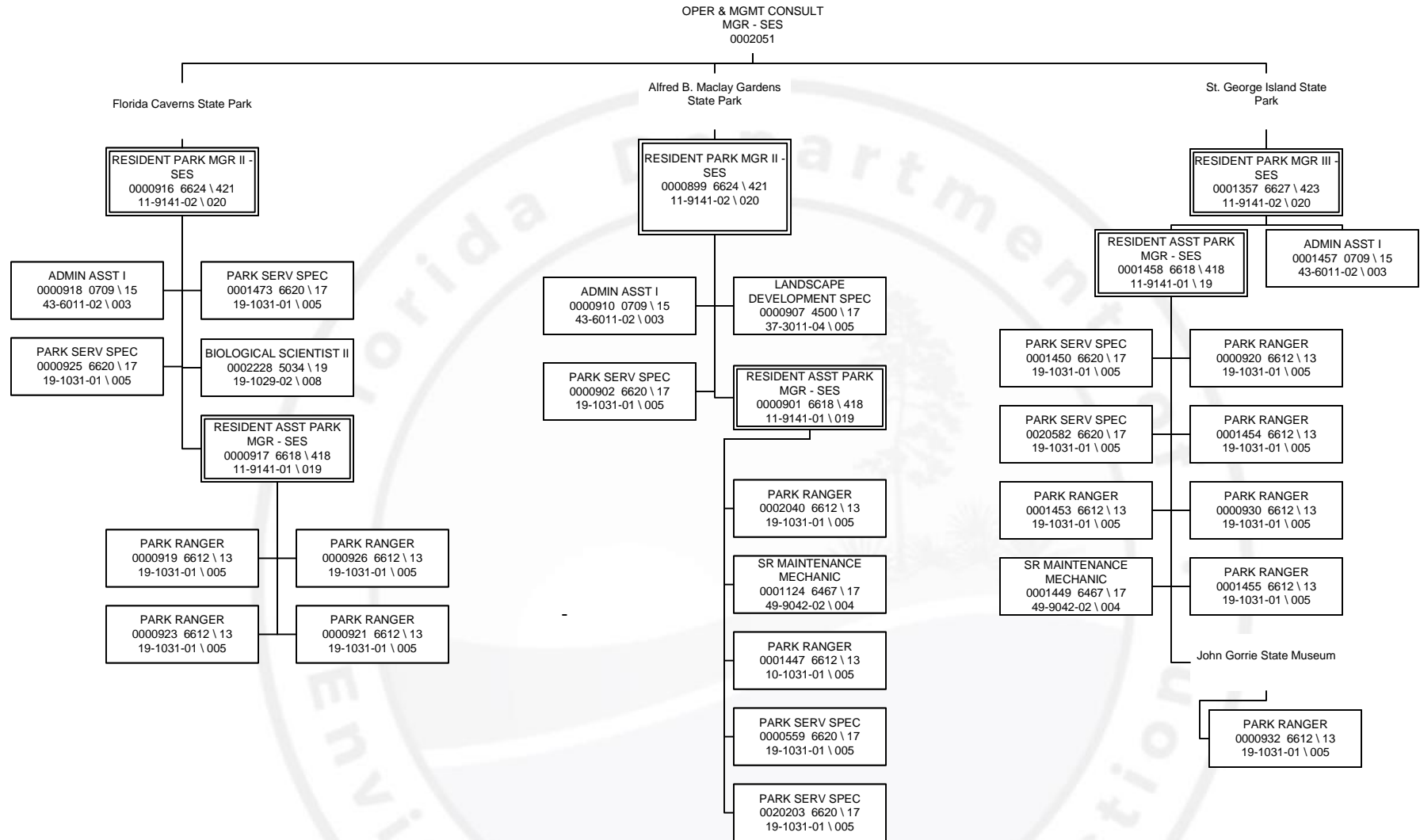
0020493 supervises OPS position(s)



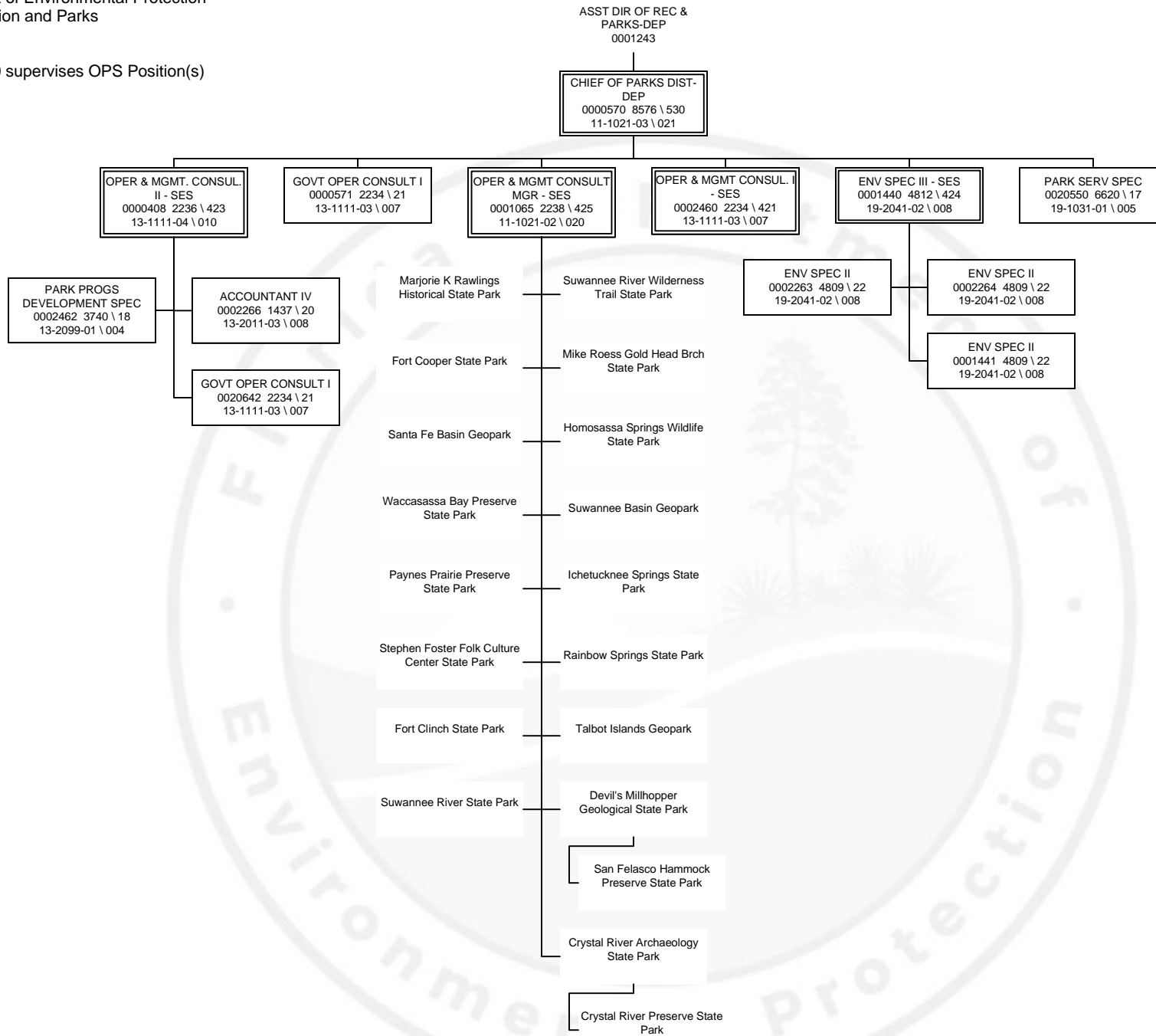
OPER & MGMT CONSULT
 MGR - SES
 0002051



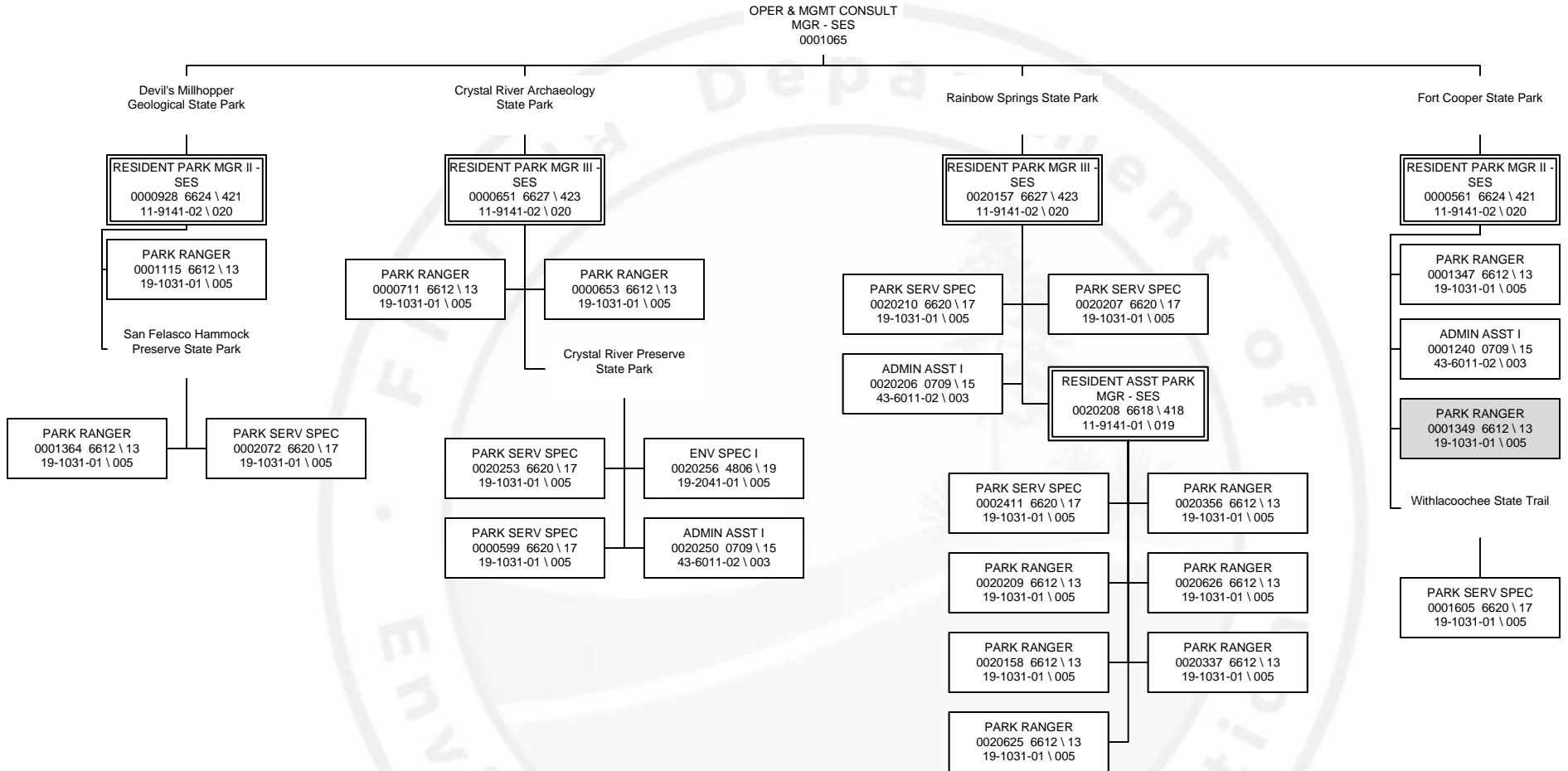


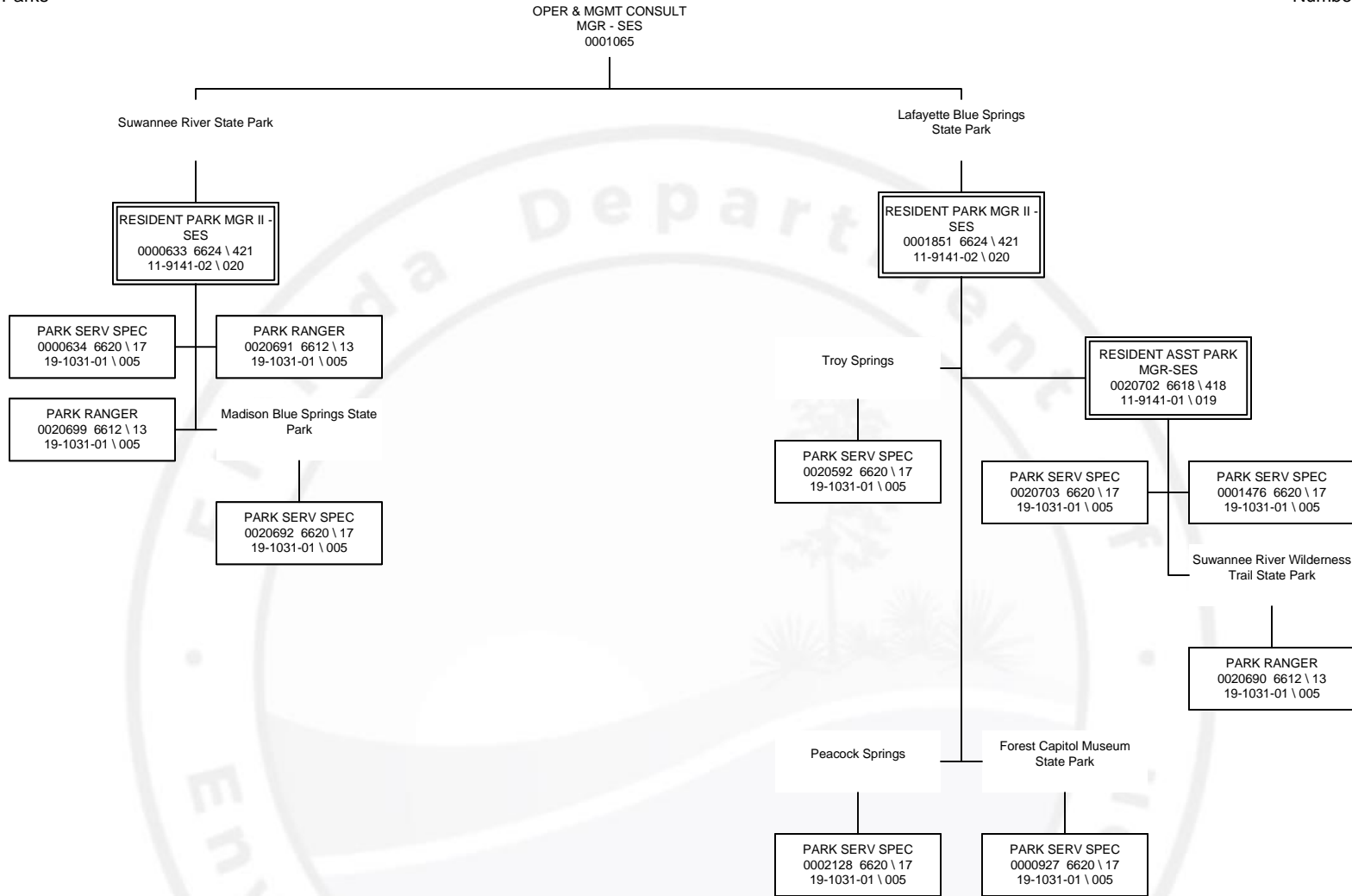


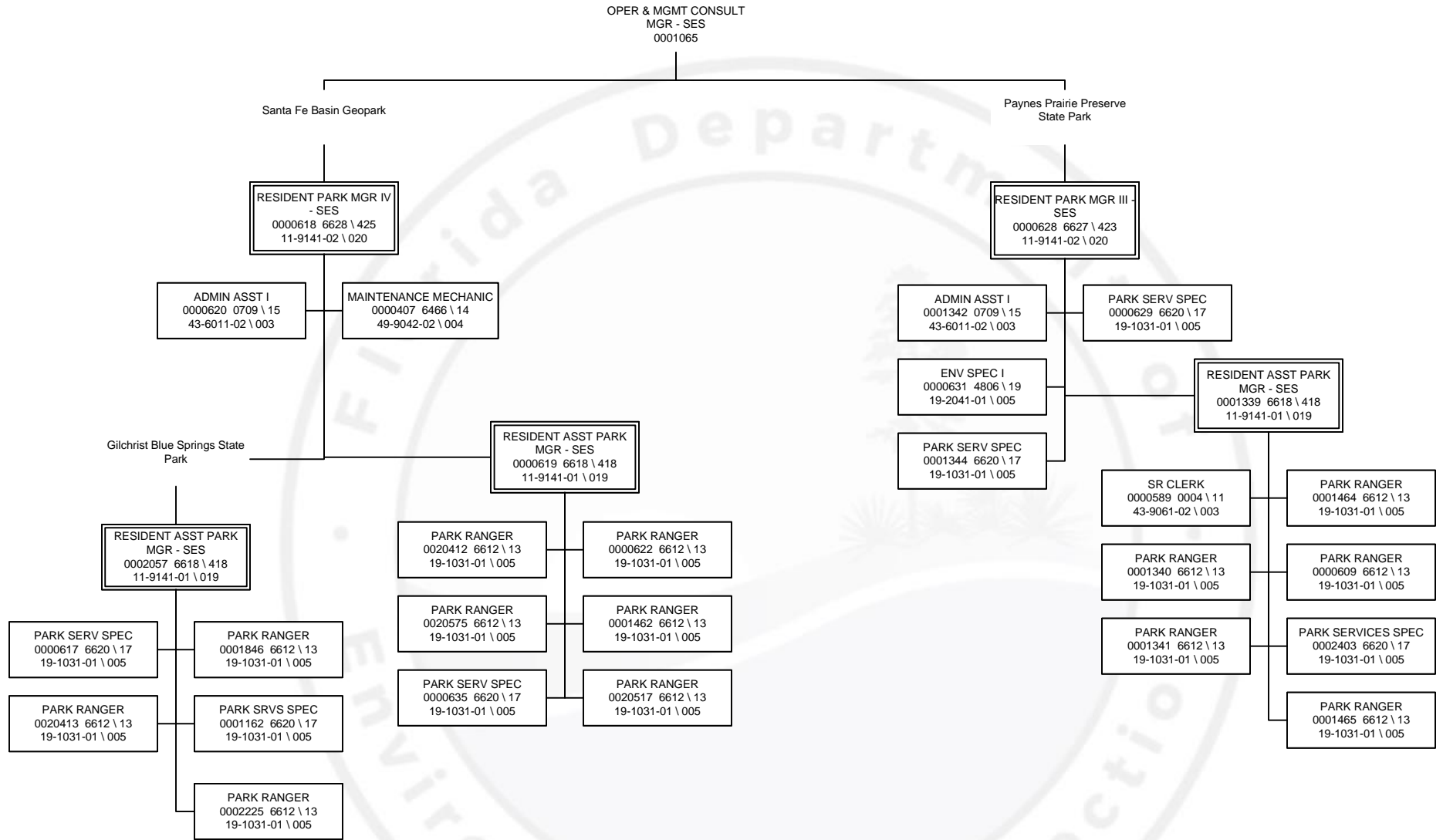
Position # 0002460 supervises OPS Position(s)



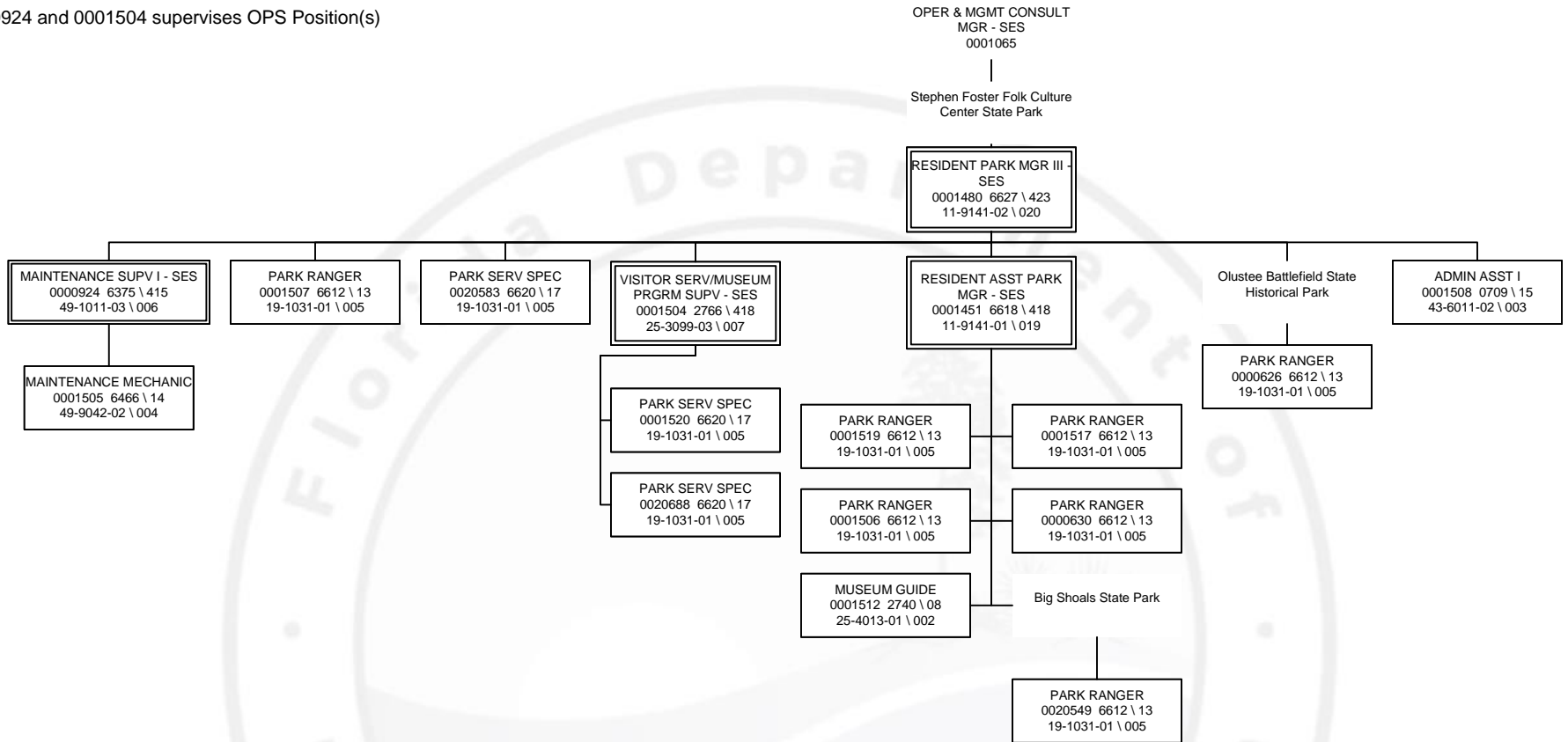
Position #0001349 = (.50) FTE



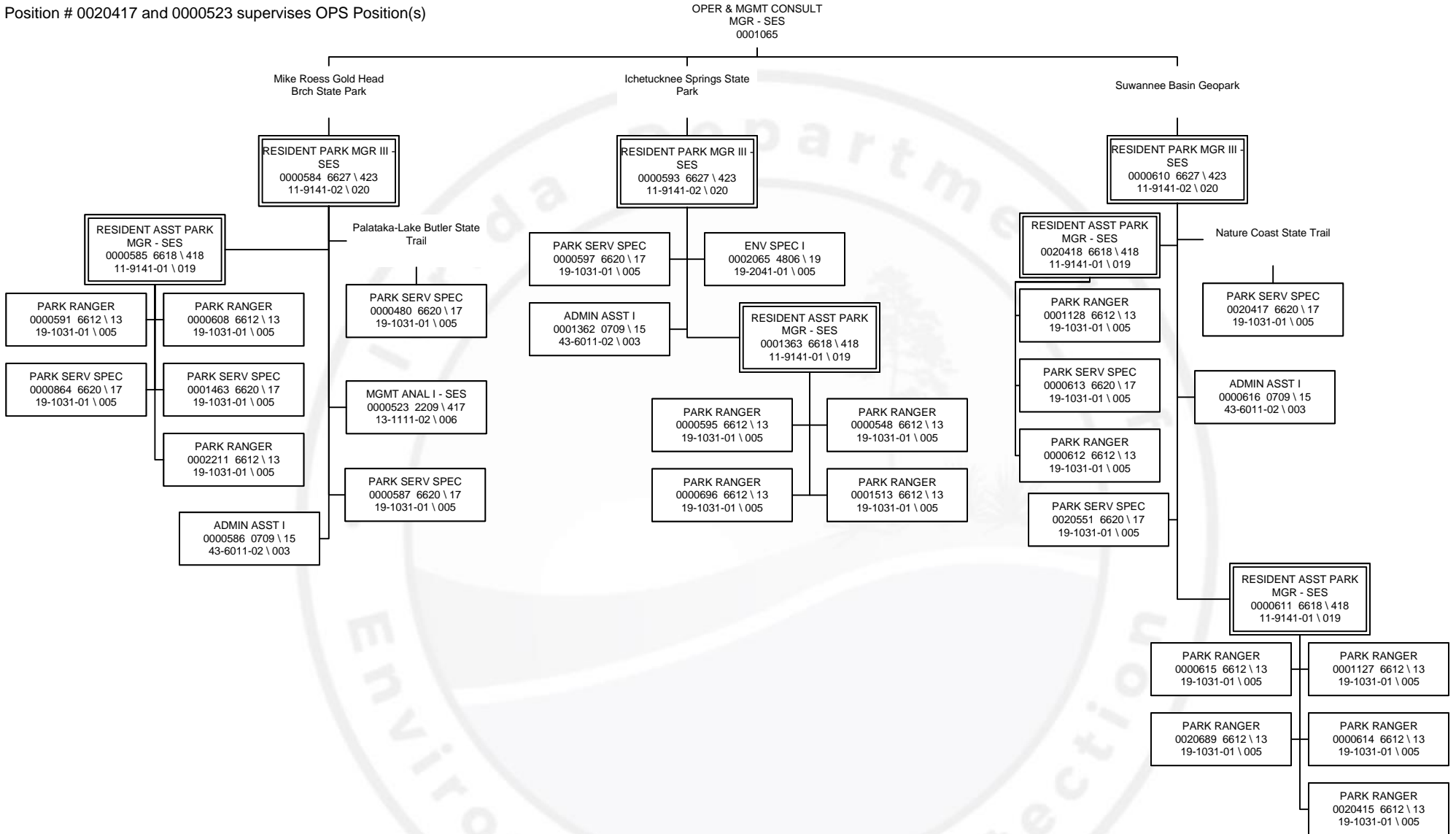




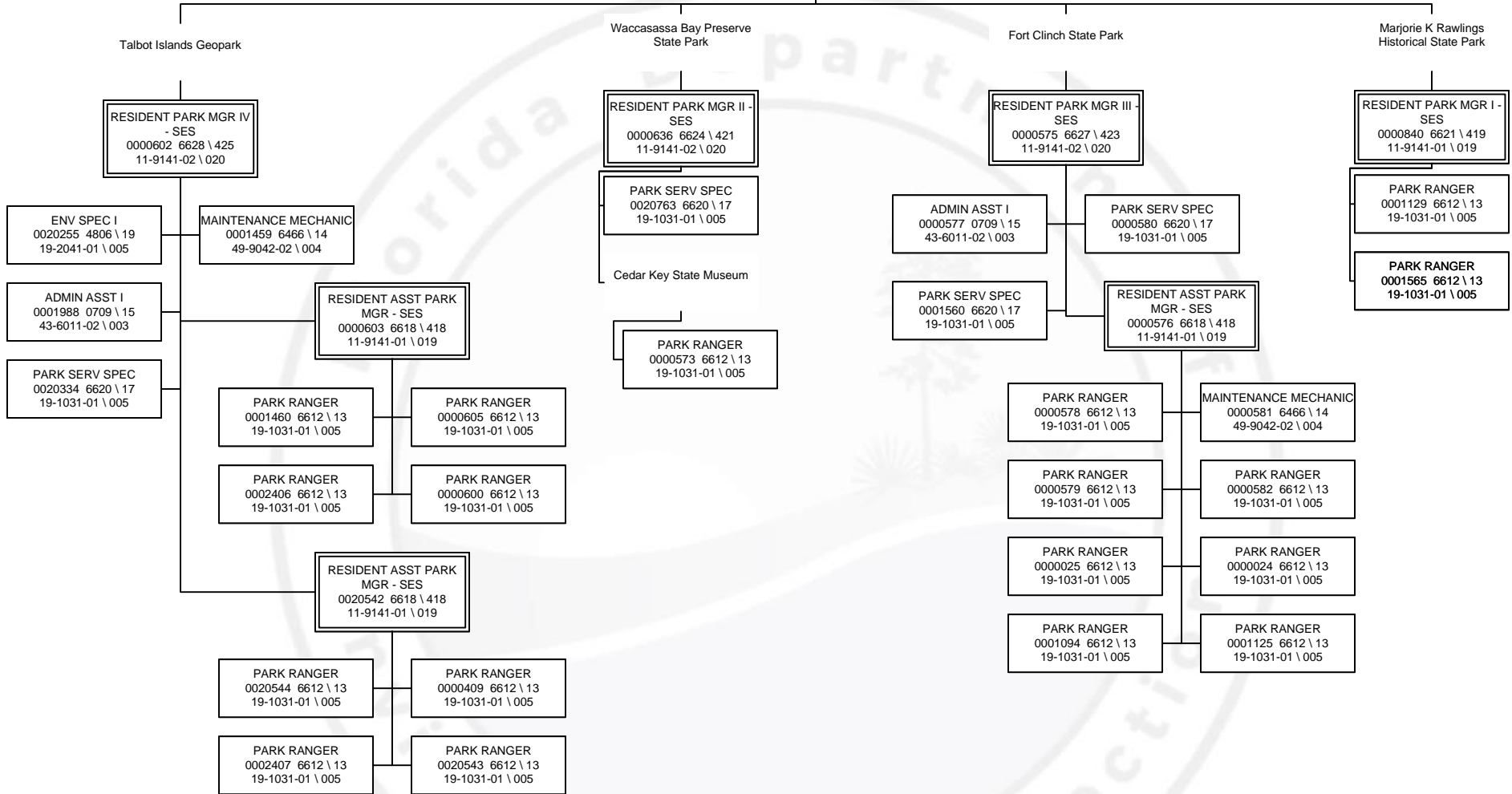
Position # 0000924 and 0001504 supervises OPS Position(s)

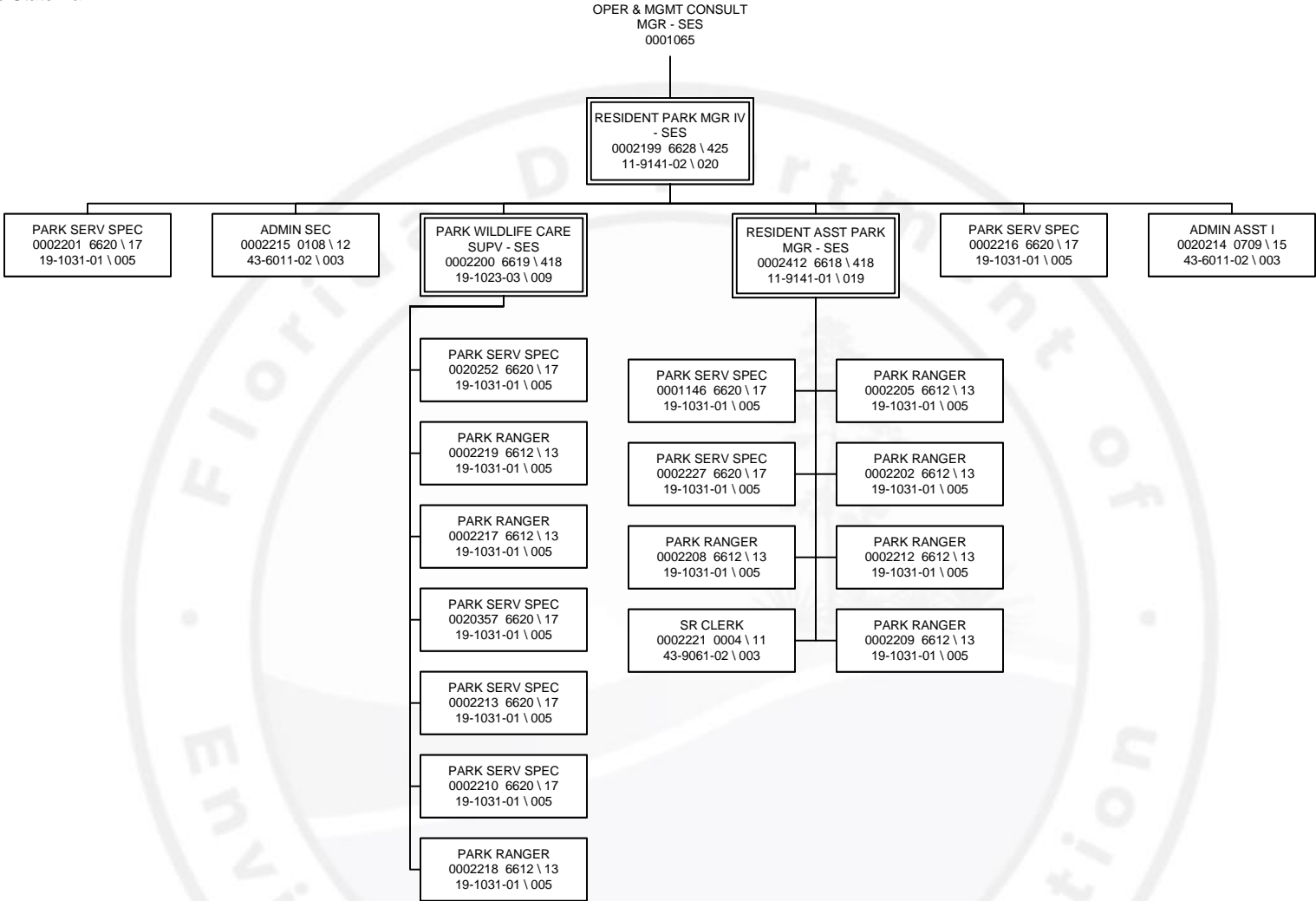


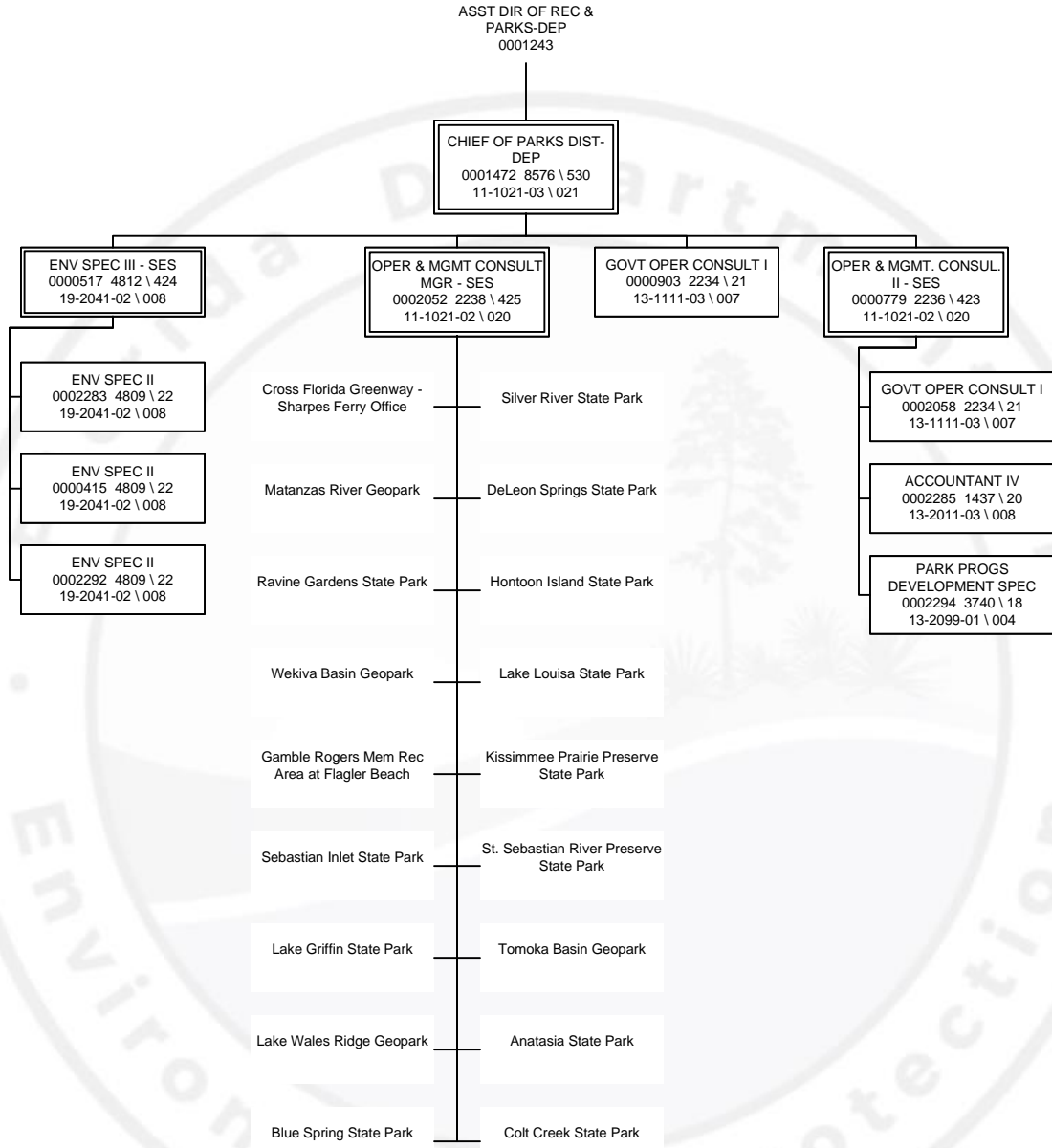
Position # 0020417 and 0000523 supervises OPS Position(s)

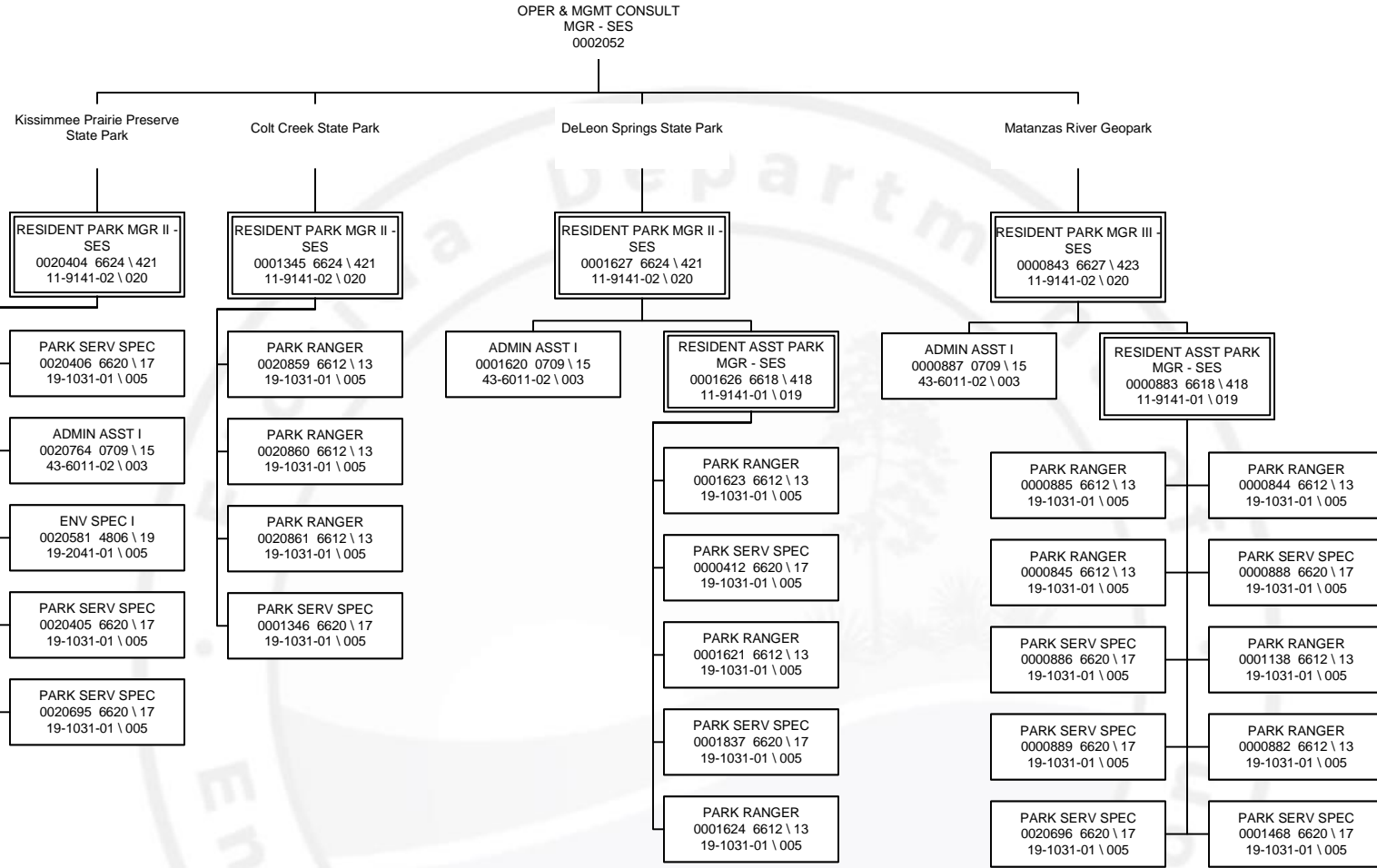


OPER & MGMT CONSULT
 MGR - SES
 0001065









OPER & MGMT CONSULT
 MGR - SES
 0002052

Lake Griffin State Park

Ravine Gardens State Park

Tomoka Basin Geopark

RESIDENT PARK MGR I -
 SES
 0000854 6621 \ 419
 11-9141-01 \ 019

PARK SERV SPEC
 0000856 6620 \ 17
 19-1031-01 \ 005

ADMIN ASST I
 0000549 0709 \ 15
 43-6011-02 \ 003

PARK SERV SPEC
 0000857 6620 \ 17
 19-1031-01 \ 005

RESIDENT PARK MGR II -
 SES
 0000859 6624 \ 421
 11-9141-02 \ 020

Dunn's Creek

PARK SERV SPEC
 0020628 6620 \ 17
 19-1031-01 \ 005

PARK SERV SPEC
 0000623 6620 \ 17
 19-1031-01 \ 005

RESIDENT ASST PARK
 MGR - SES
 0001359 6618 \ 418
 11-9141-01 \ 019

PARK RANGER
 0001137 6612 \ 13
 19-1031-01 \ 005

PARK RANGER
 0000867 6612 \ 13
 19-1031-01 \ 005

PARK RANGER
 0000866 6612 \ 13
 19-1031-01 \ 005

PARK RANGER
 0000862 6612 \ 13
 19-1031-01 \ 005

PARK RANGER
 0000868 6612 \ 13
 19-1031-01 \ 005

ADMIN ASST I
 0000869 0709 \ 15
 43-6011-02 \ 003

RESIDENT ASST PARK
 MGR - SES
 0000871 6618 \ 418
 11-9141-01 \ 019

PARK RANGER
 0000848 6612 \ 13
 19-1031-01 \ 005

PARK RANGER
 0000877 6612 \ 13
 19-1031-01 \ 005

PARK RANGER
 0002405 6612 \ 13
 19-1031-01 \ 005

PARK RANGER
 0000874 6612 \ 13
 19-1031-01 \ 005

PARK RANGER
 0000875 6612 \ 13
 19-1031-01 \ 005

PARK RANGER
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 19-1031-01 \ 005

PARK RANGER
 0001984 6612 \ 13
 19-1031-01 \ 005

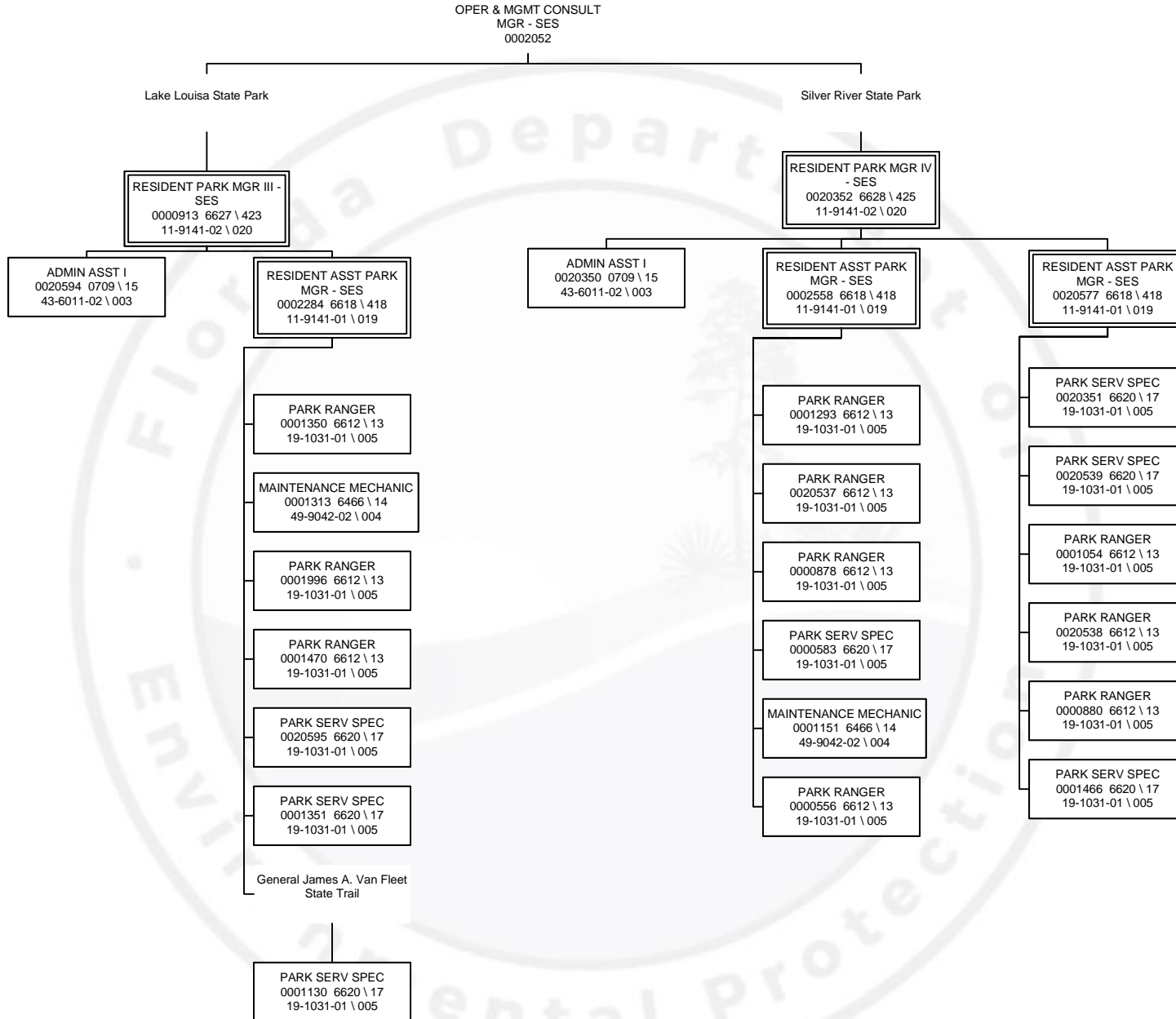
RESIDENT PARK MGR III -
 SES
 0000870 6627 \ 423
 11-9141-02 \ 020

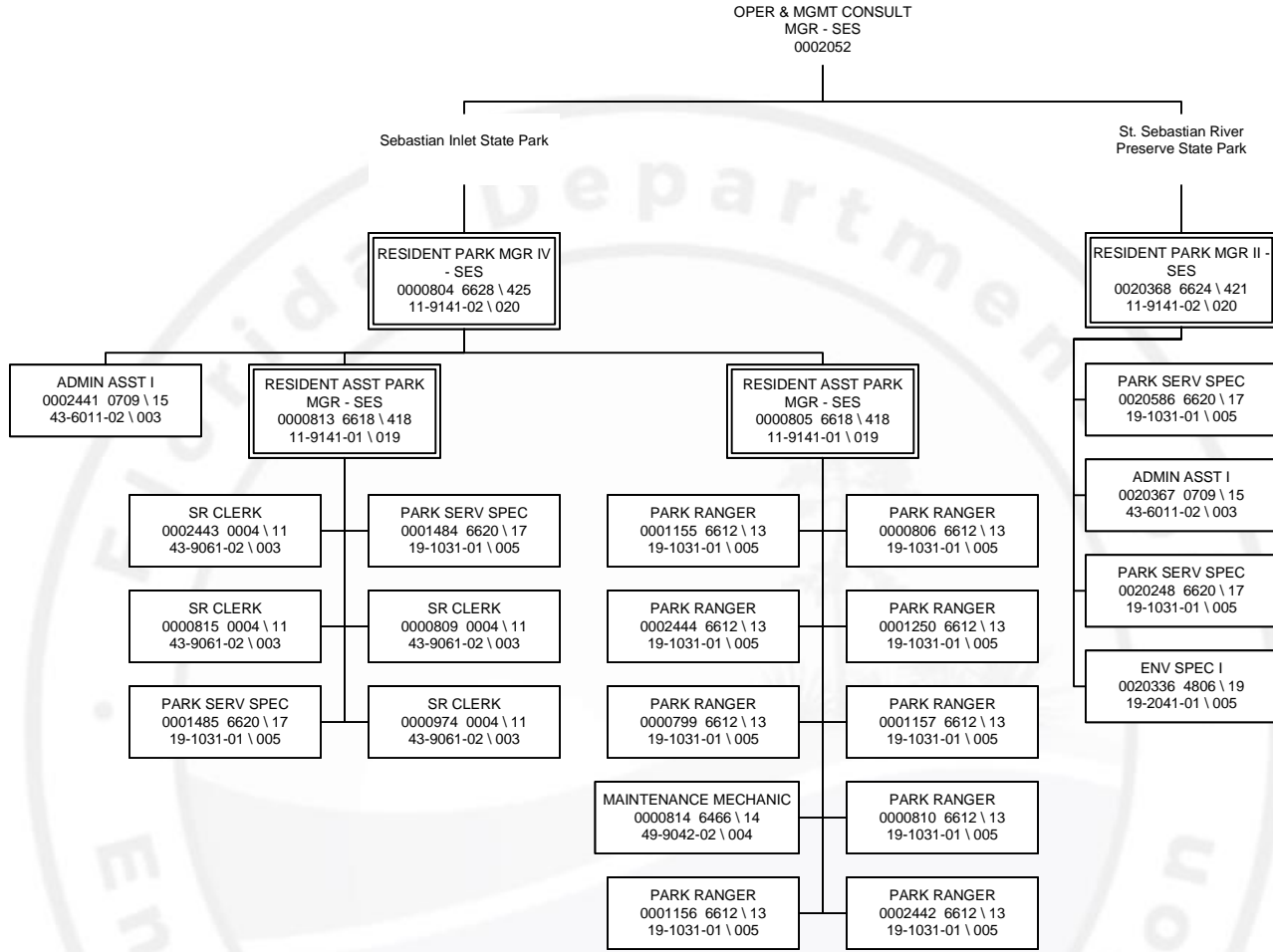
ADMIN ASST I
 0000872 0709 \ 15
 43-6011-02 \ 003

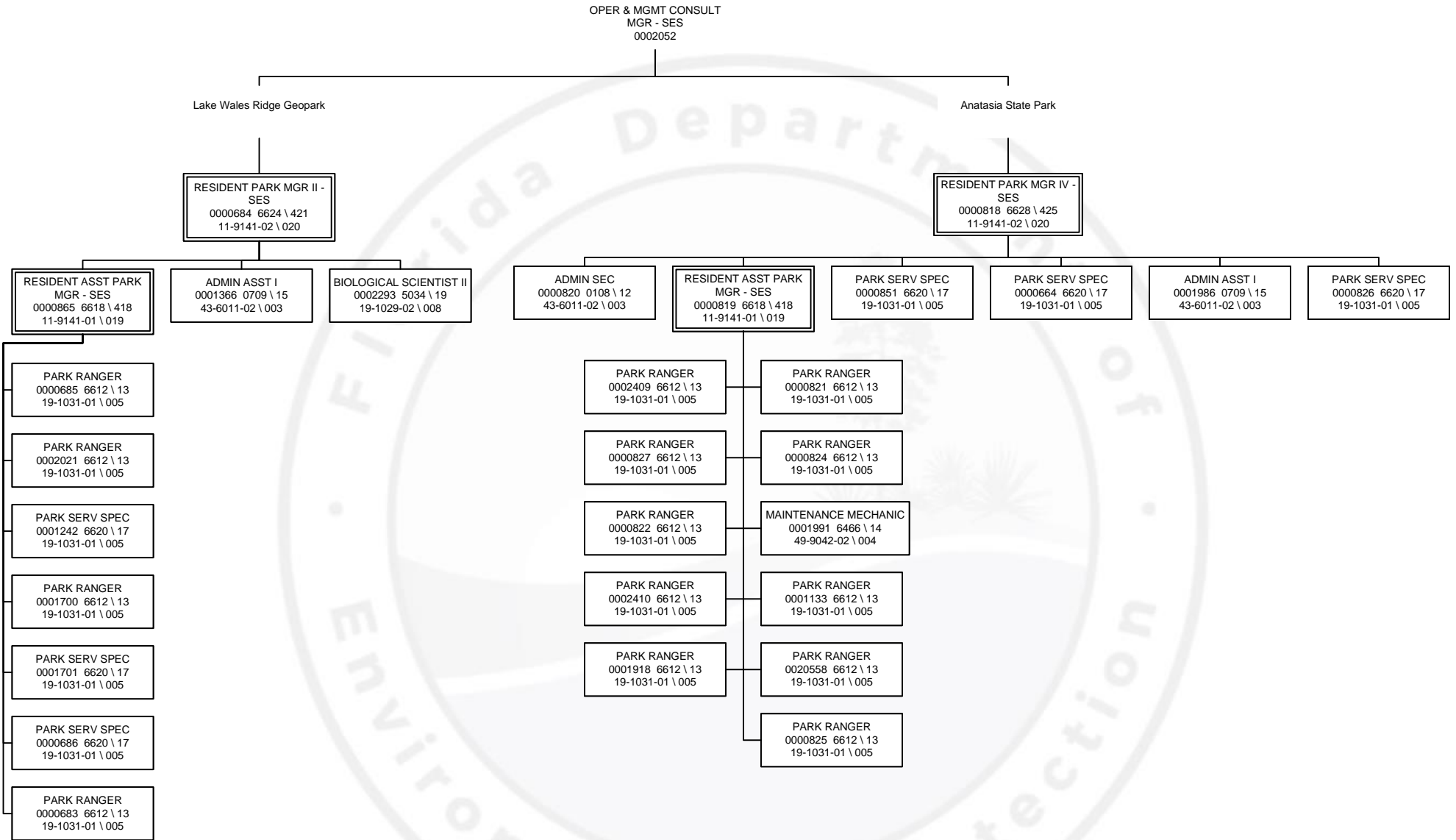
PARK SERV SPEC
 0000873 6620 \ 17
 19-1031-01 \ 005

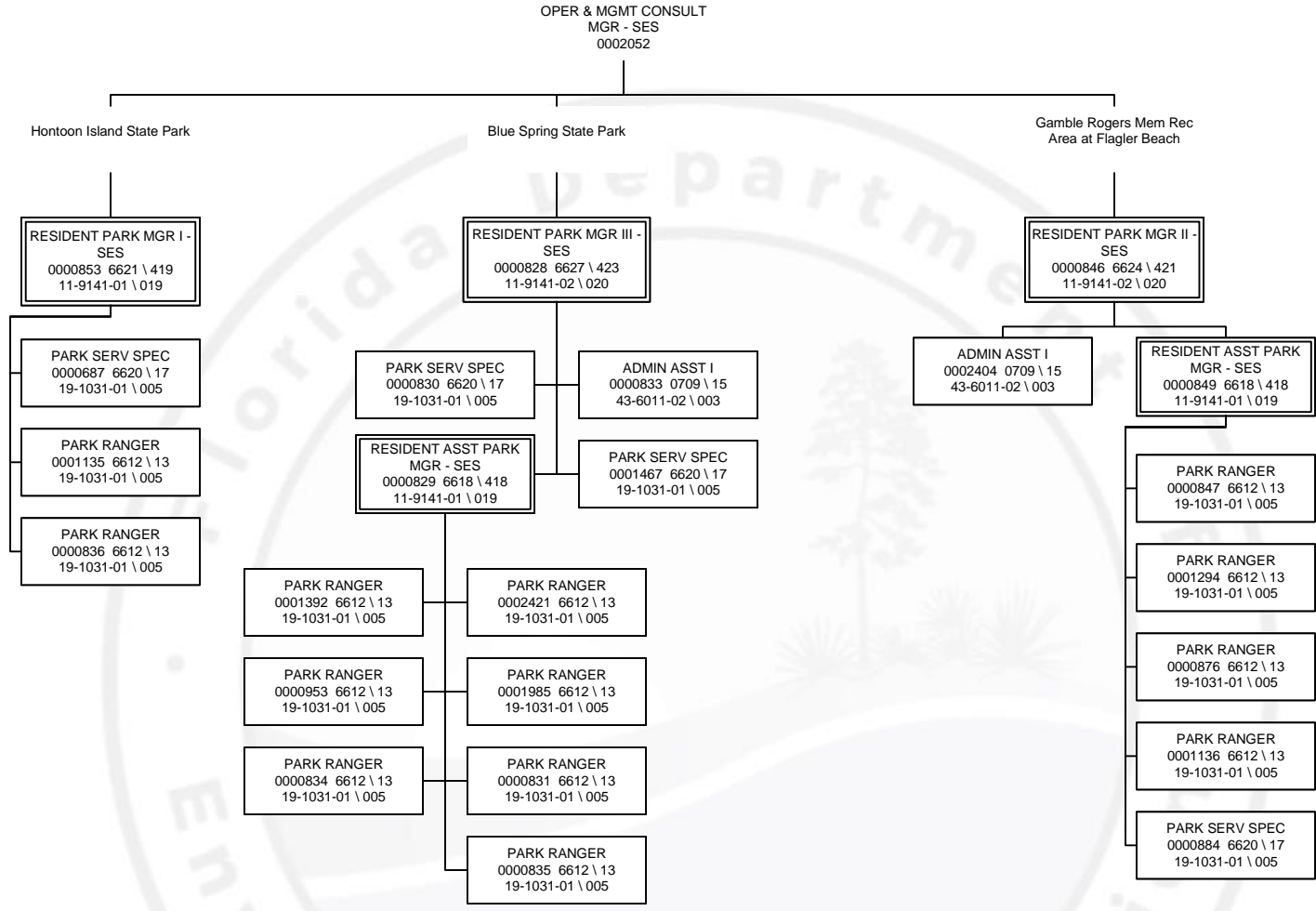
PARK SERV SPEC
 0000838 6620 \ 17
 19-1031-01 \ 005

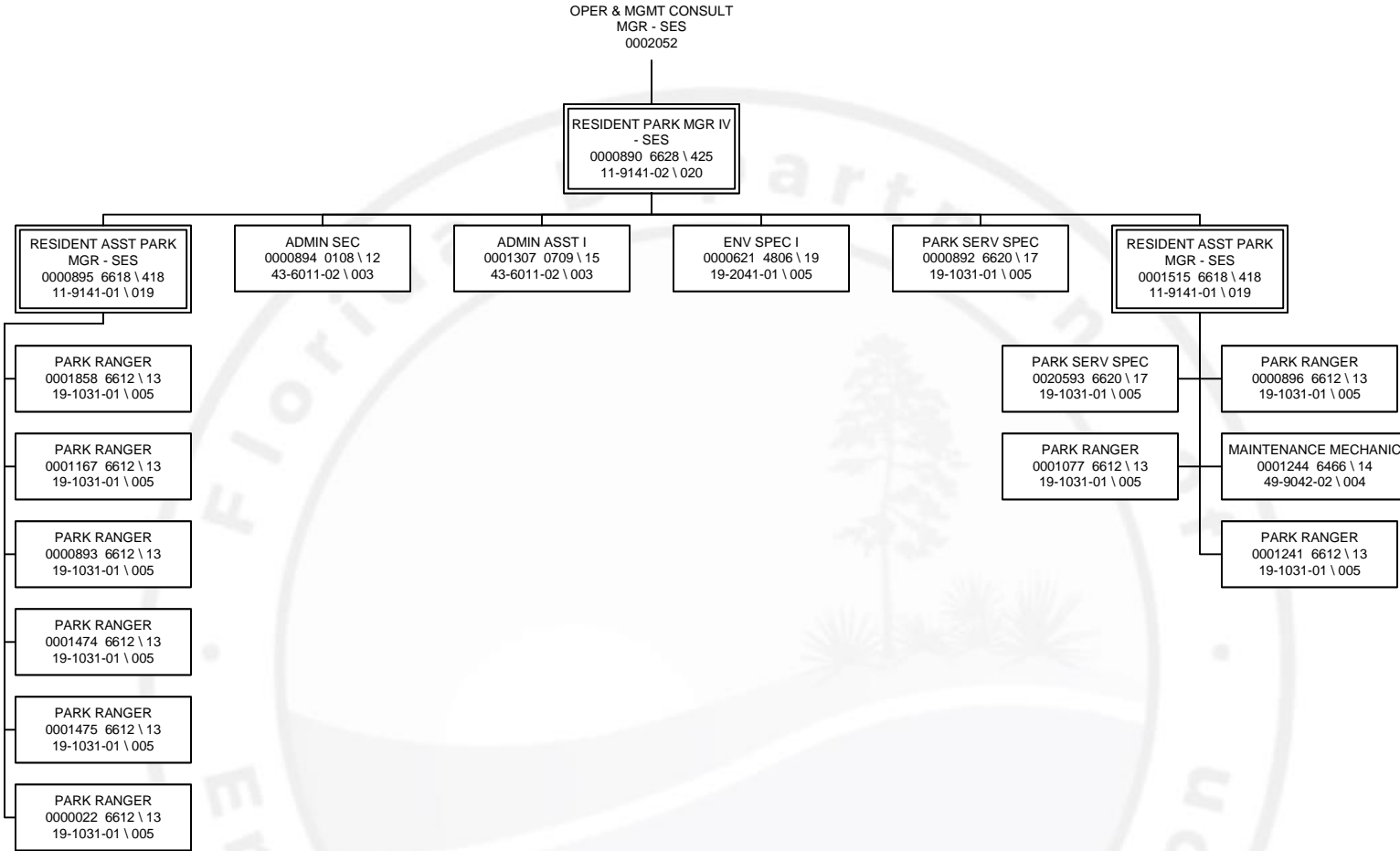
PARK SERV SPEC
 0000881 6620 \ 17
 19-1031-01 \ 005

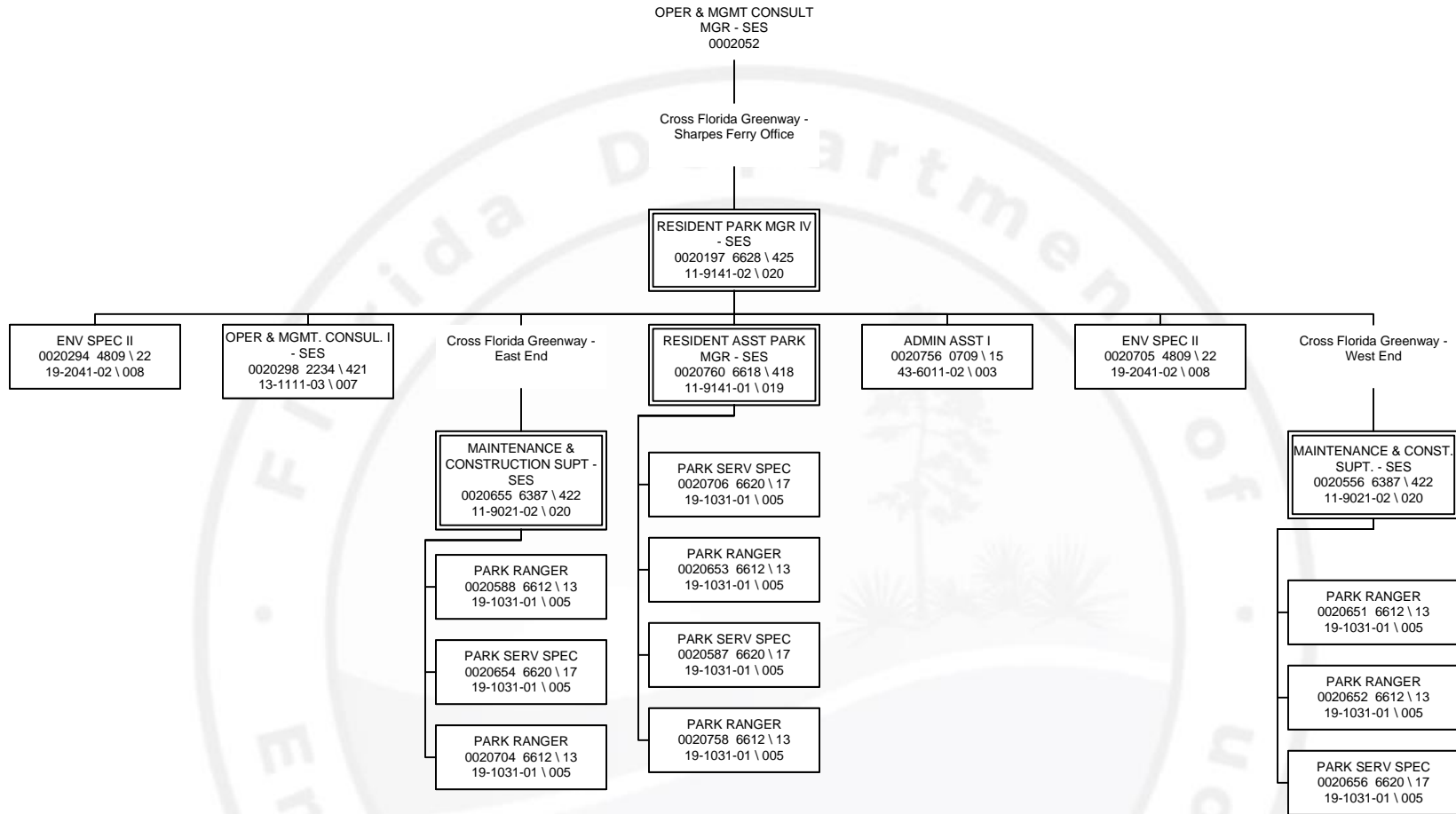


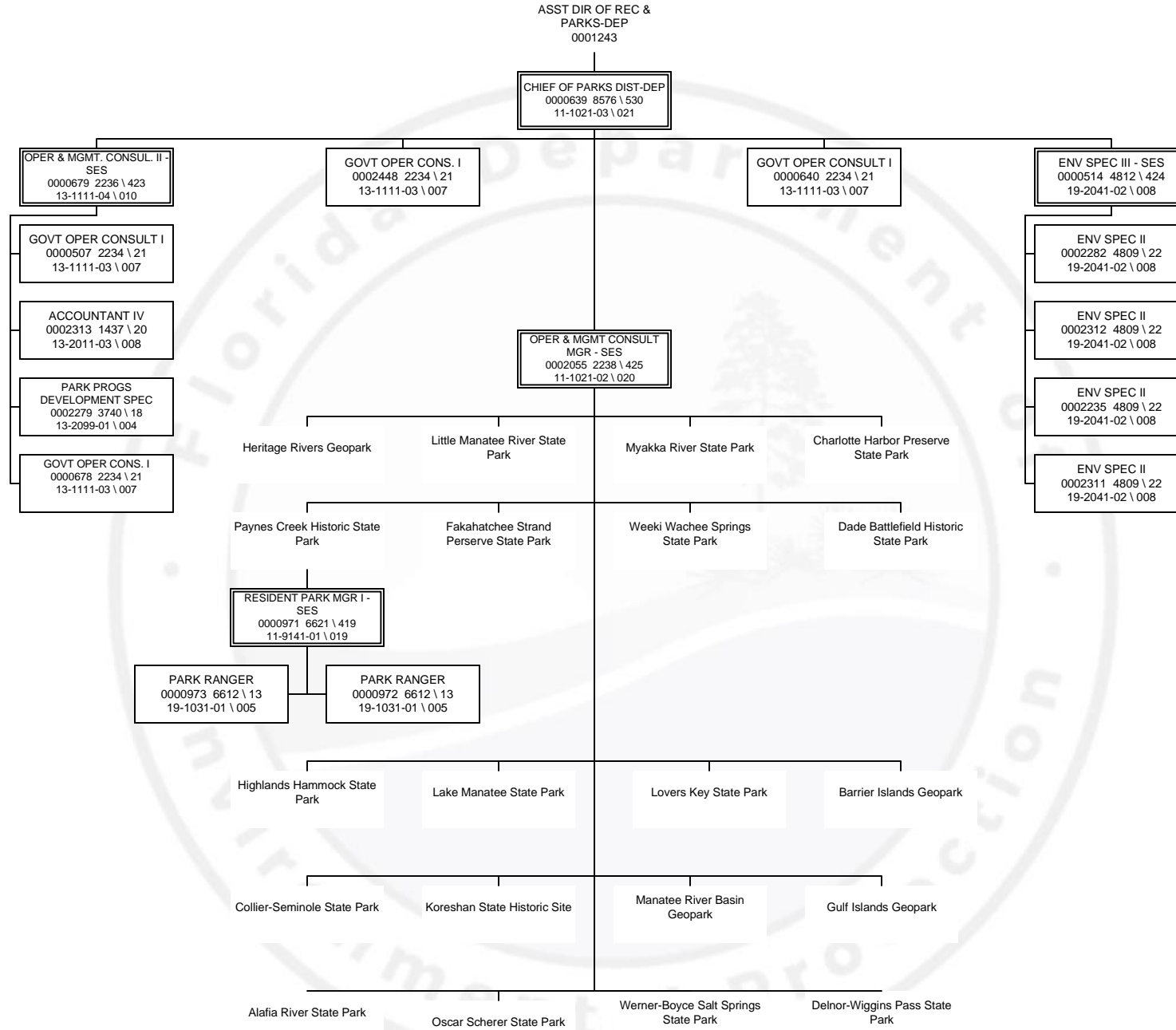




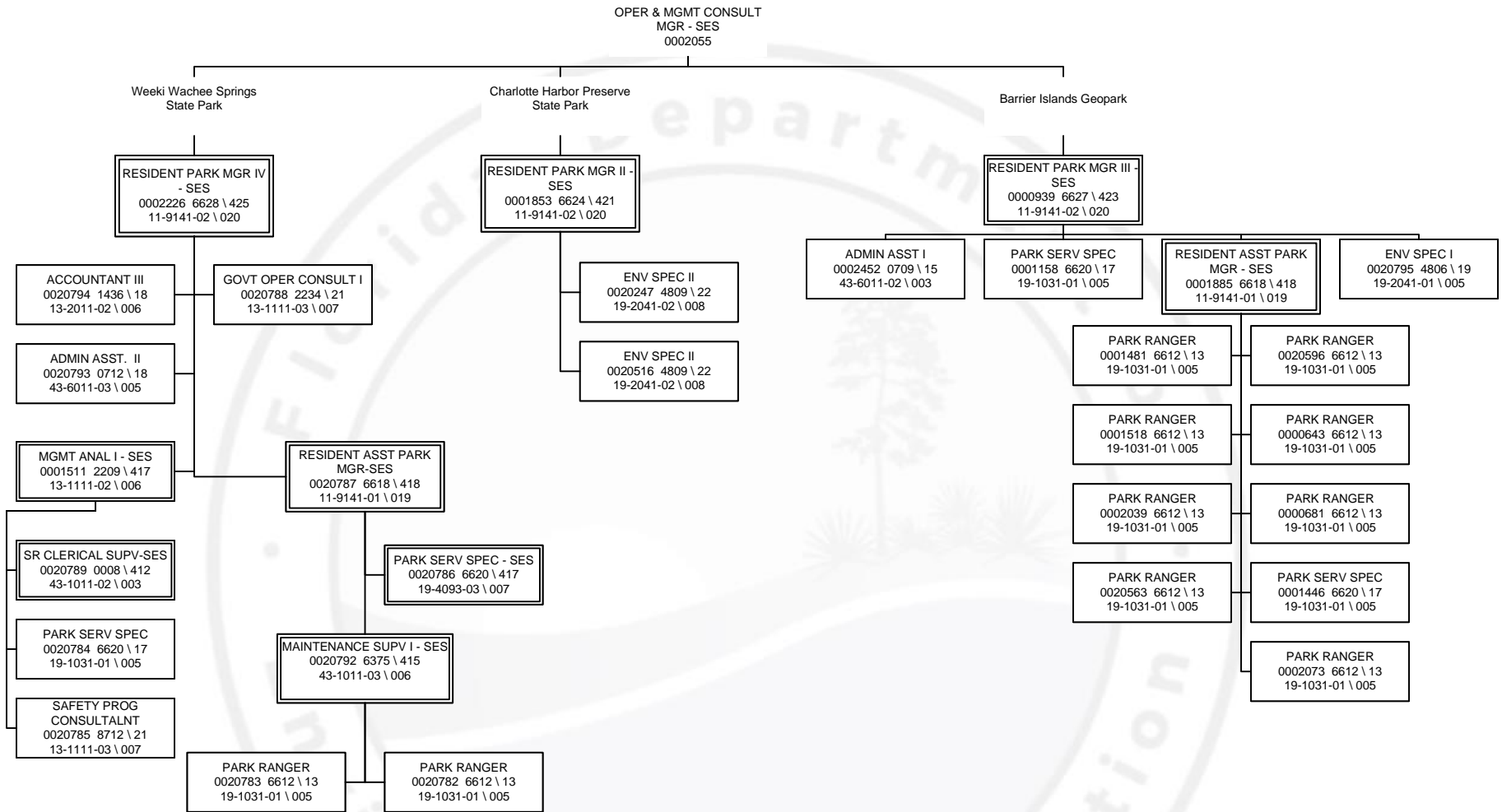


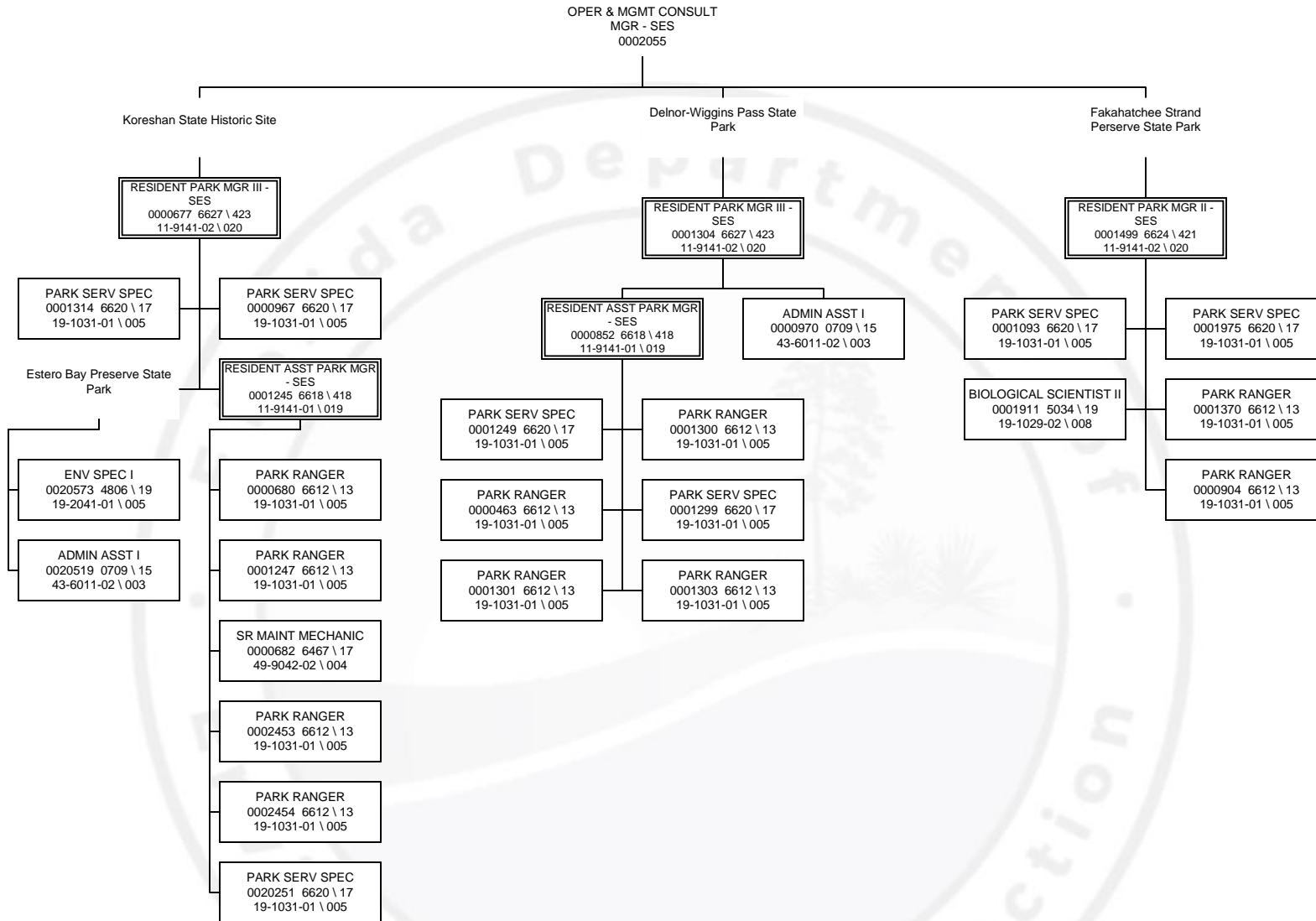


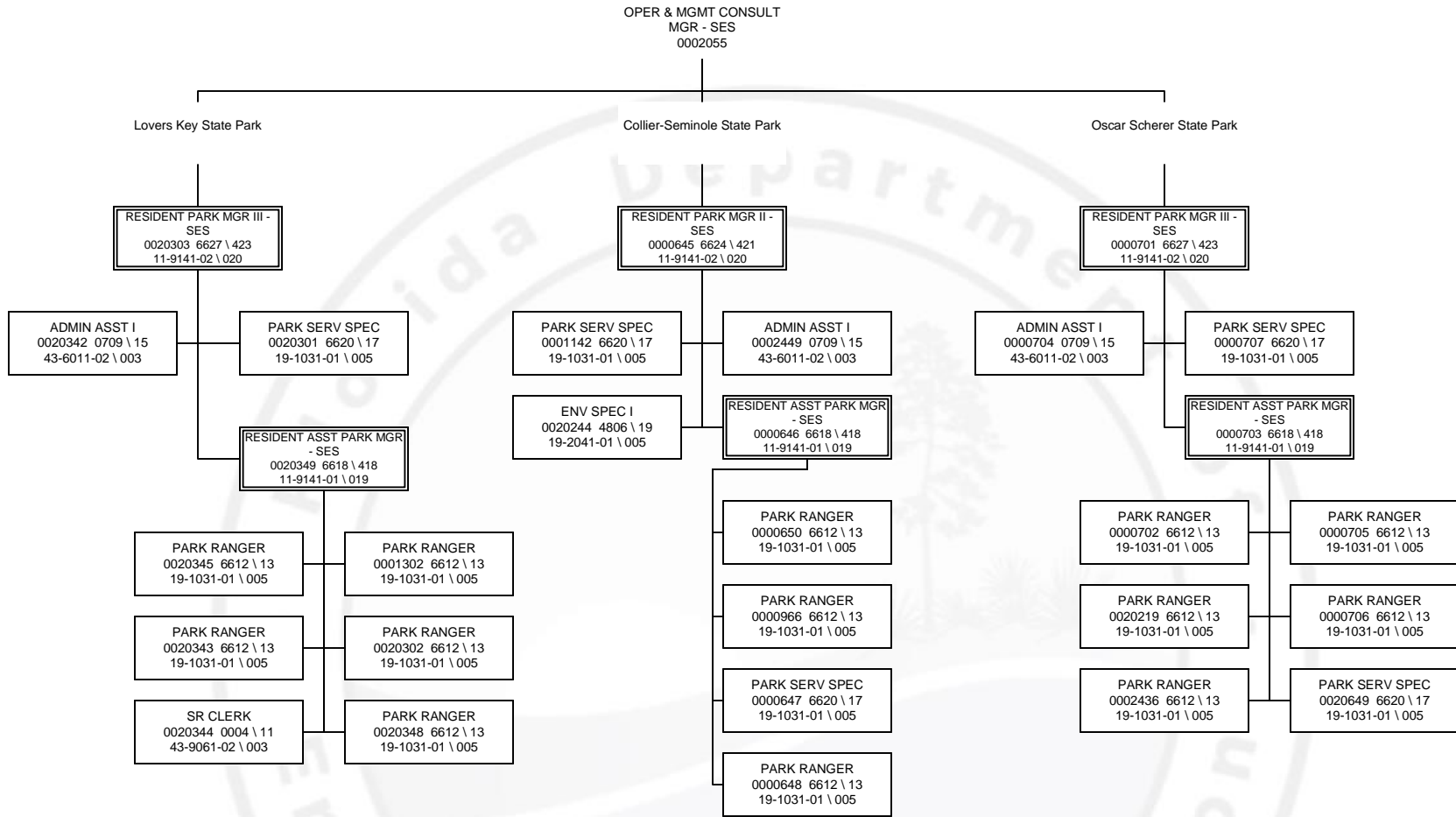


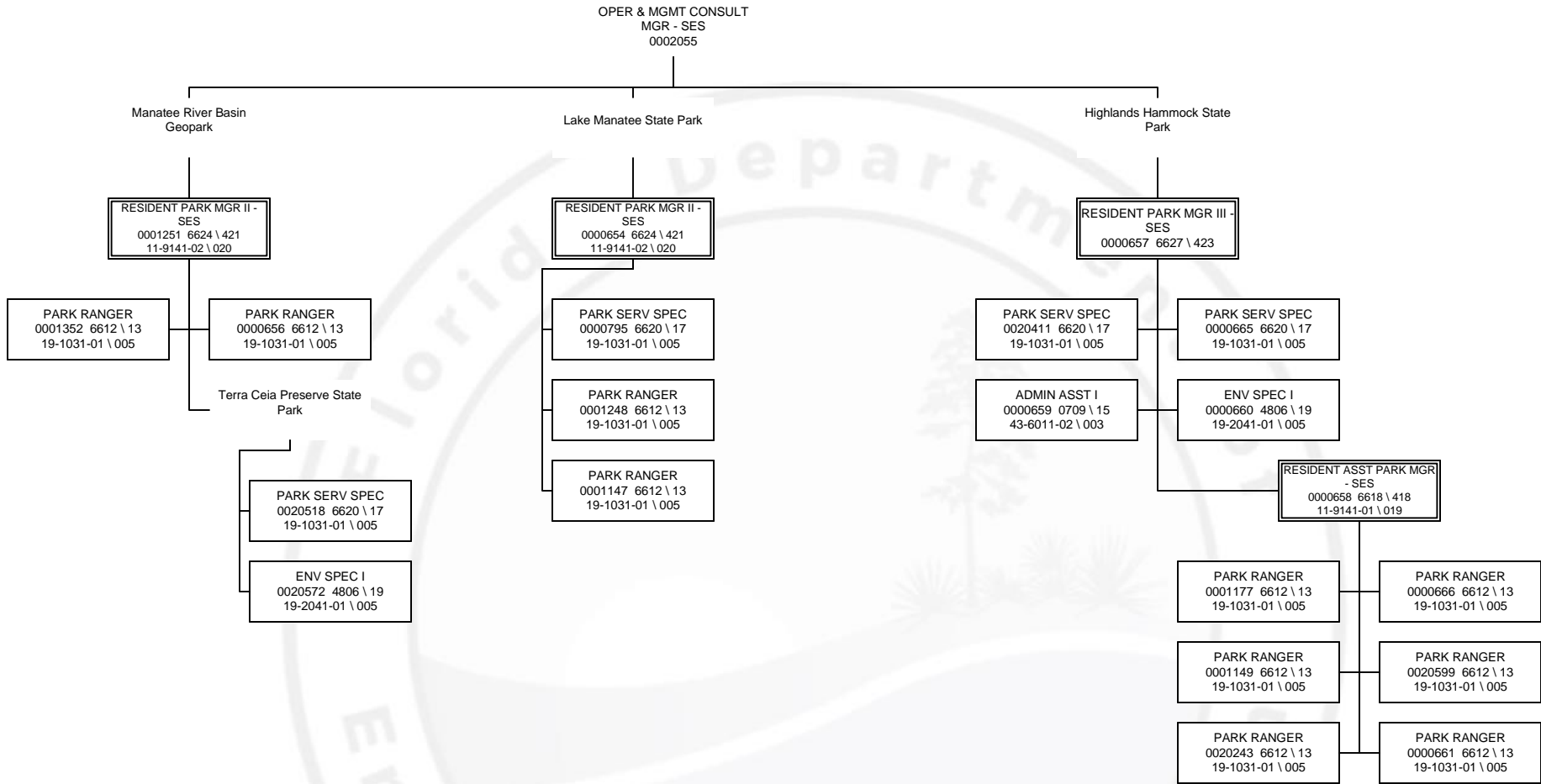


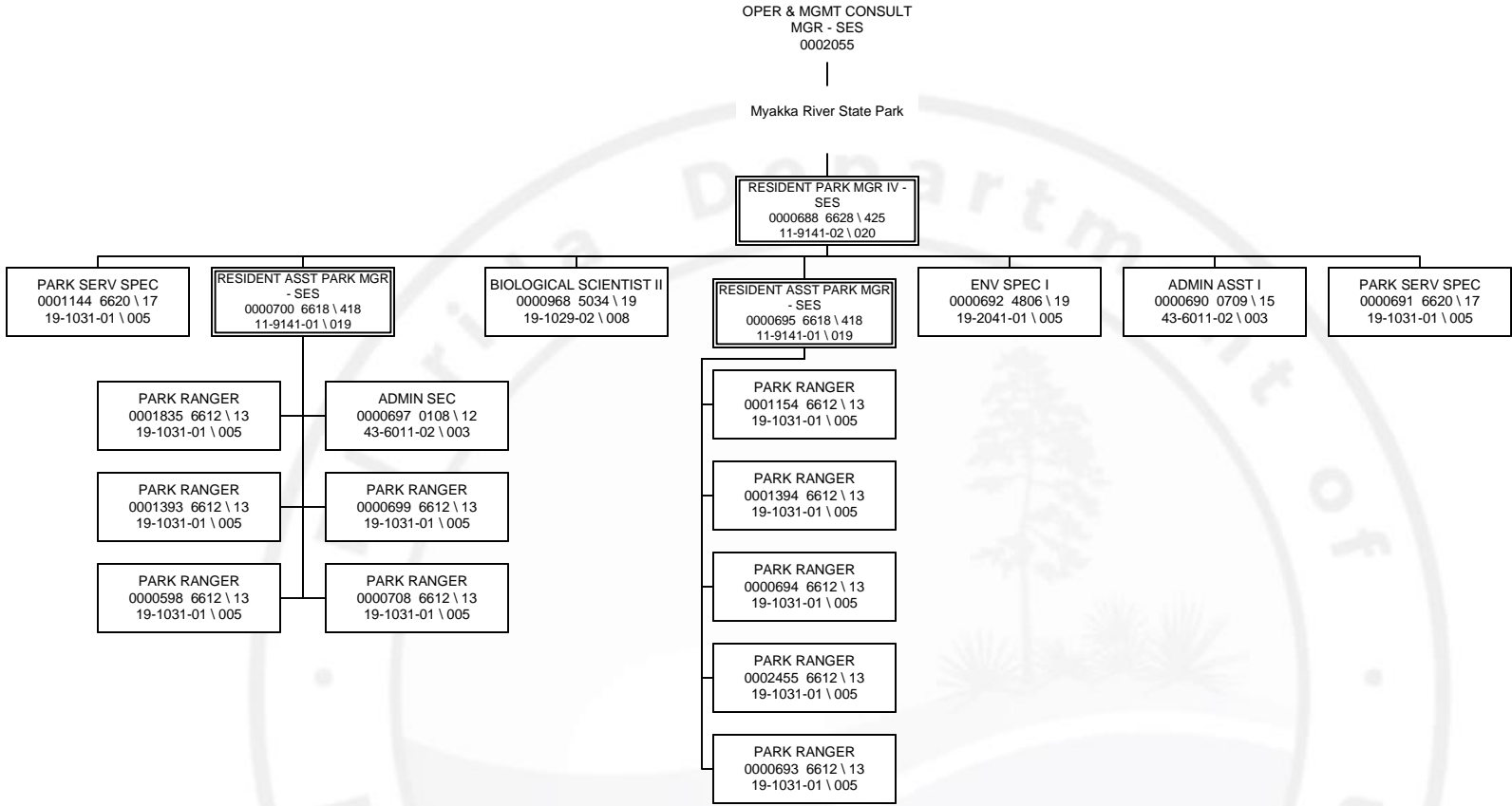
Position #'s 0020786, 0020789, and 0001511 supervise OPS position(s)

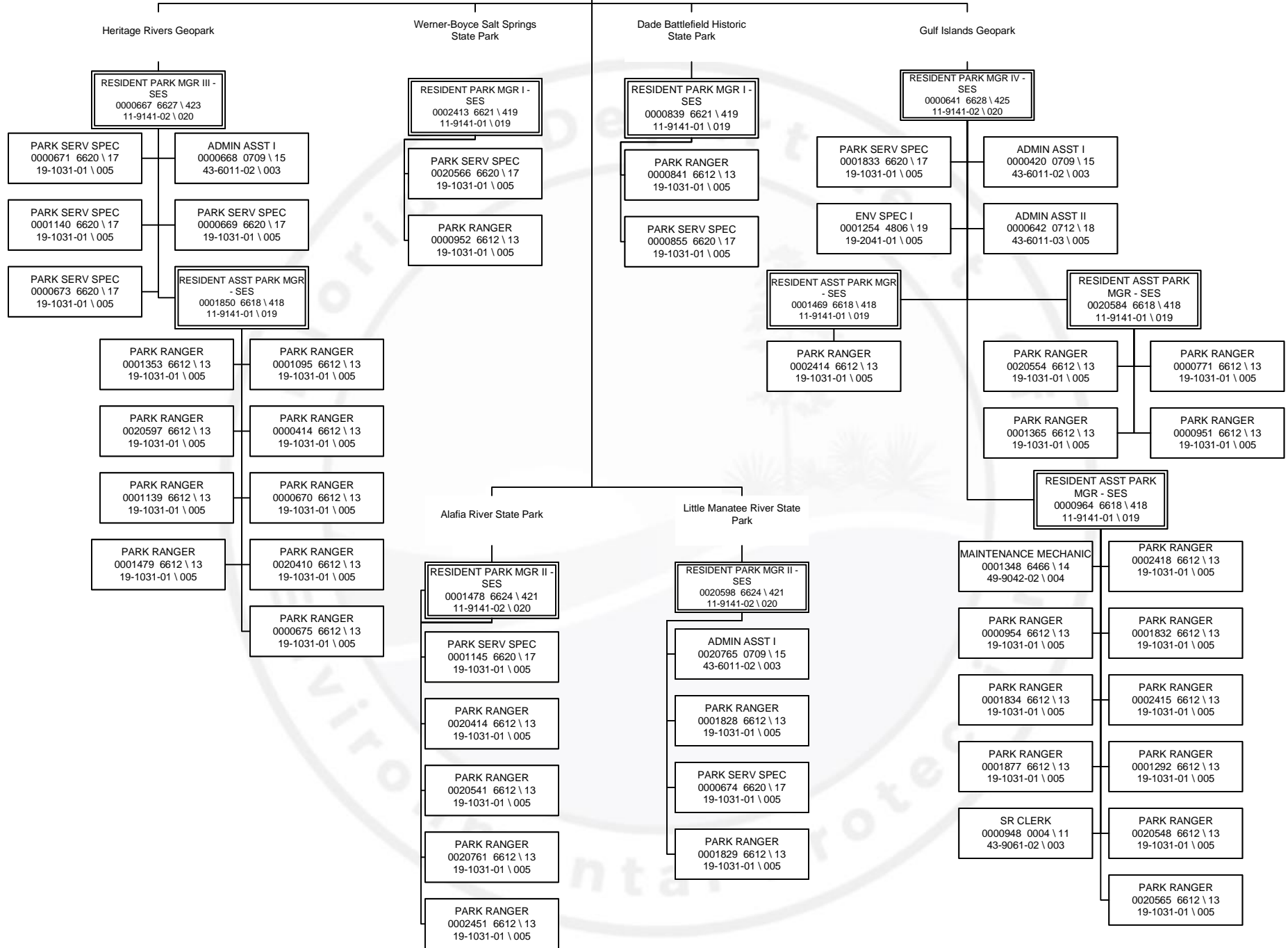


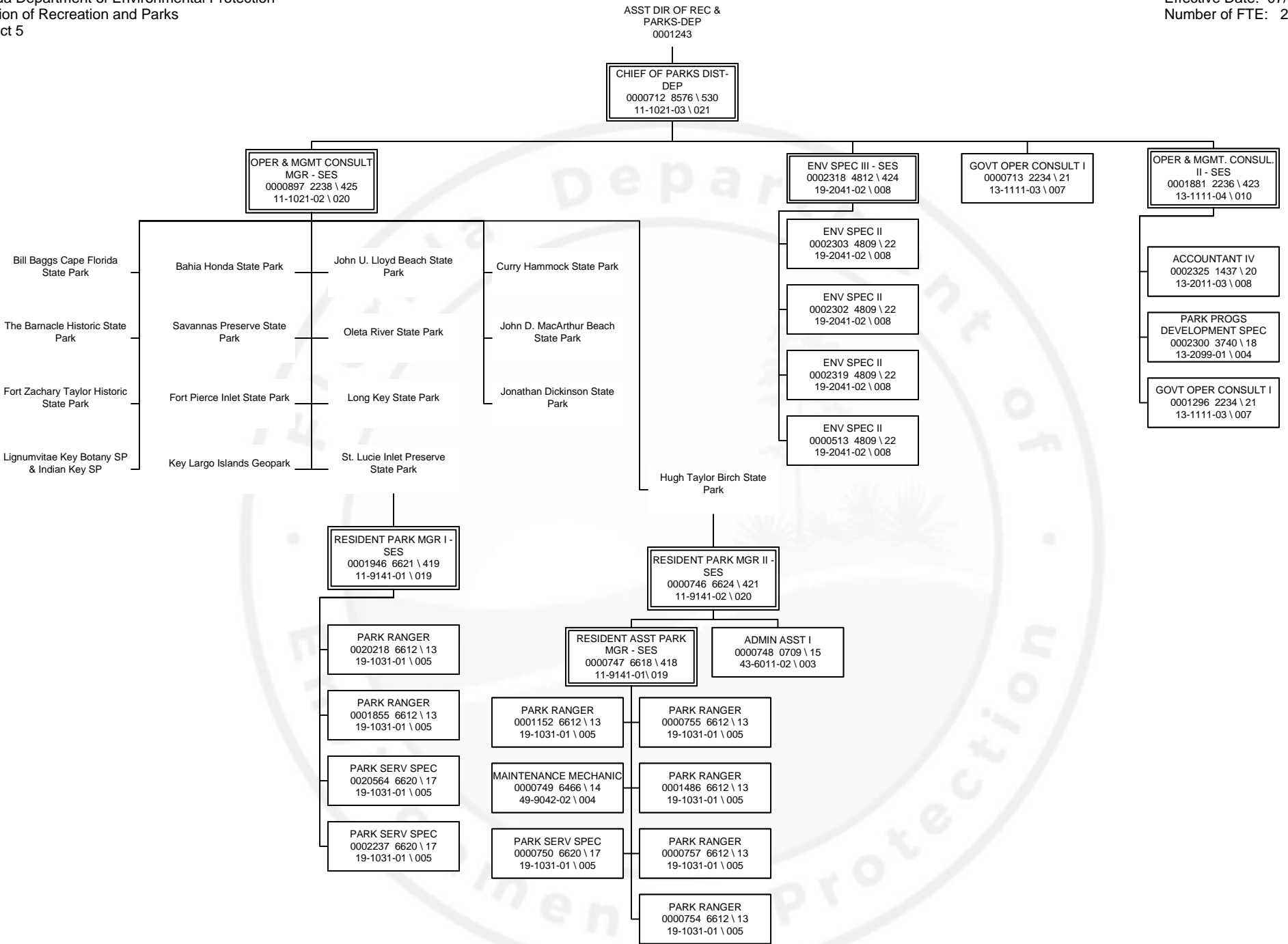






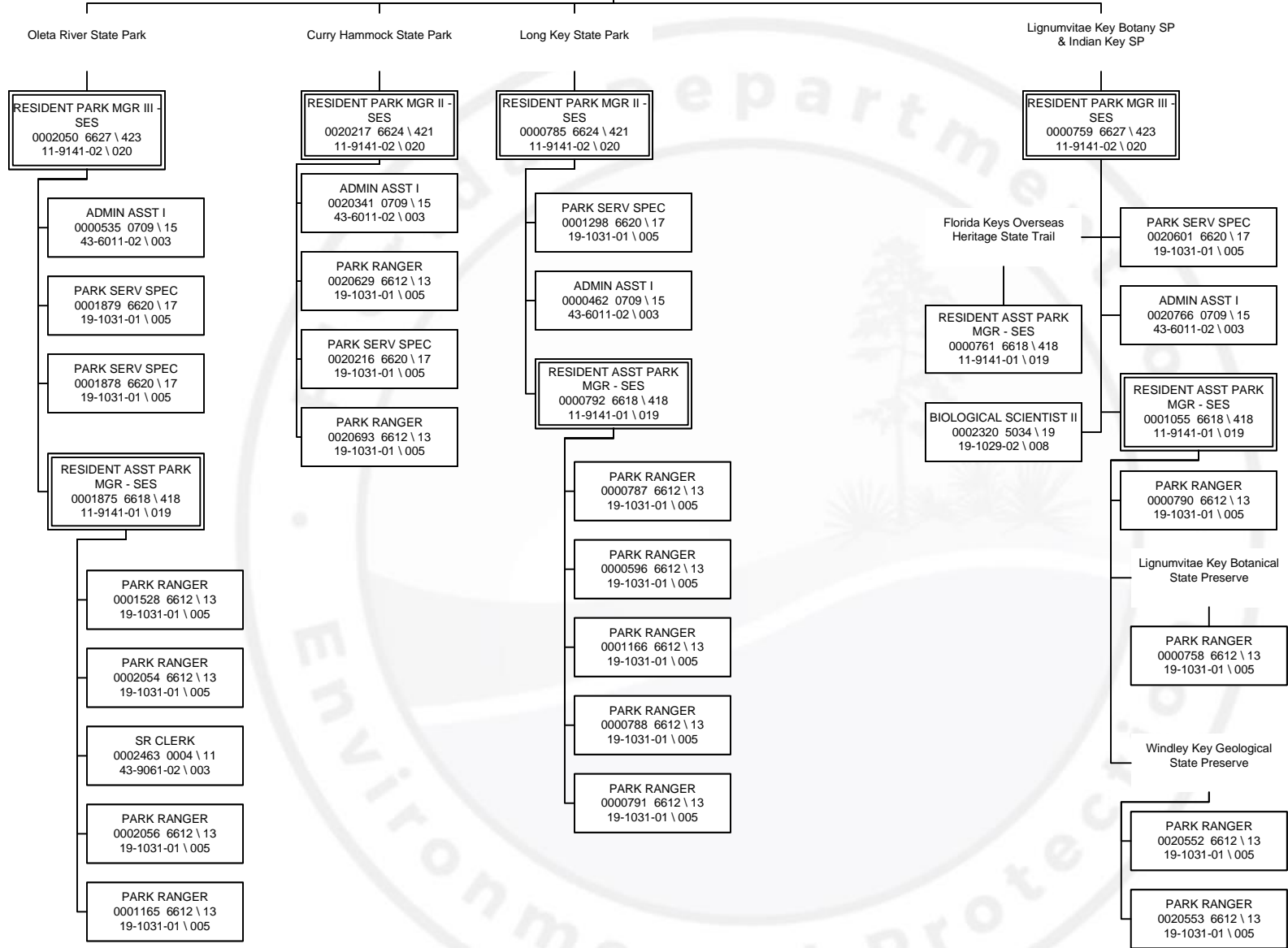


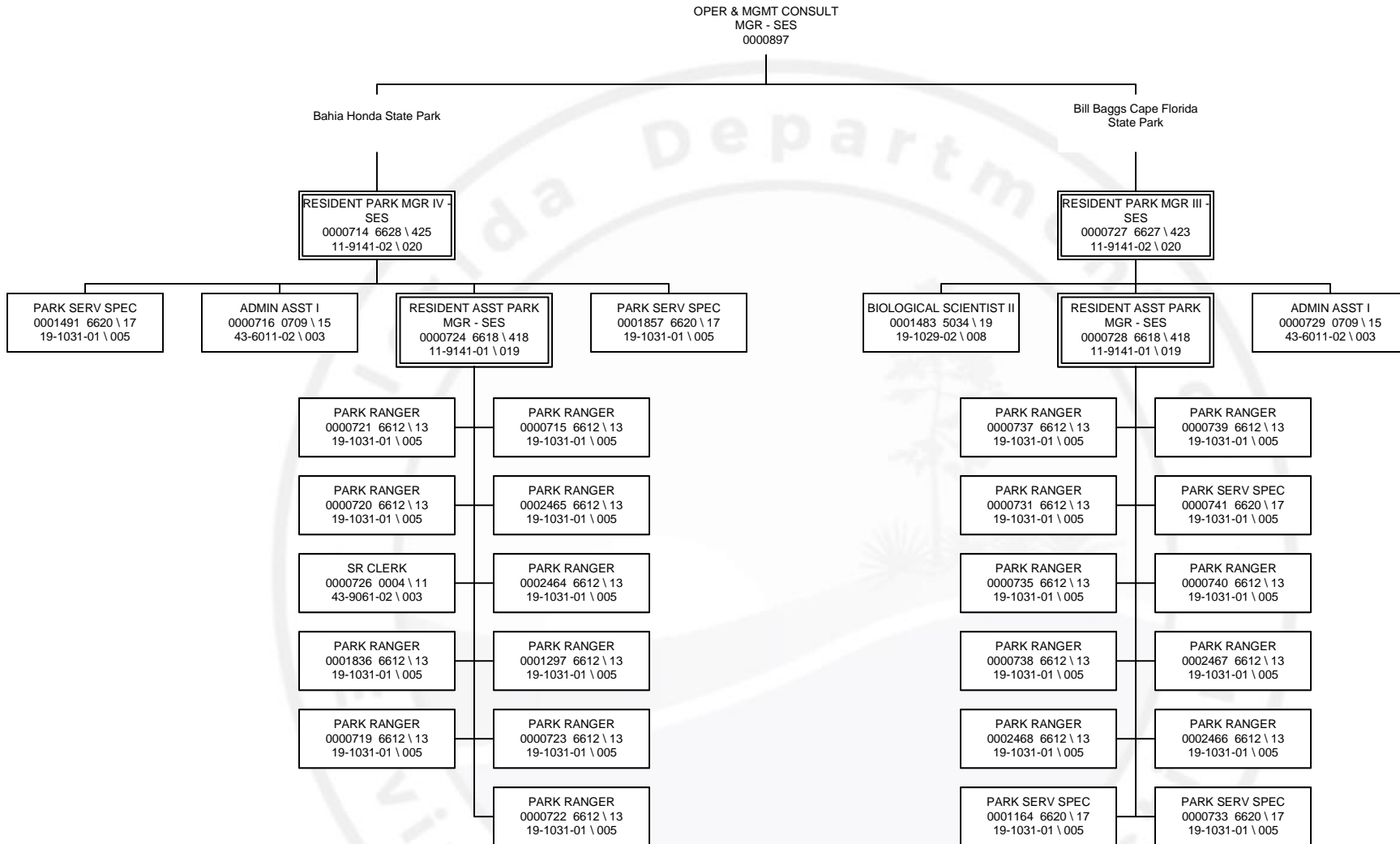


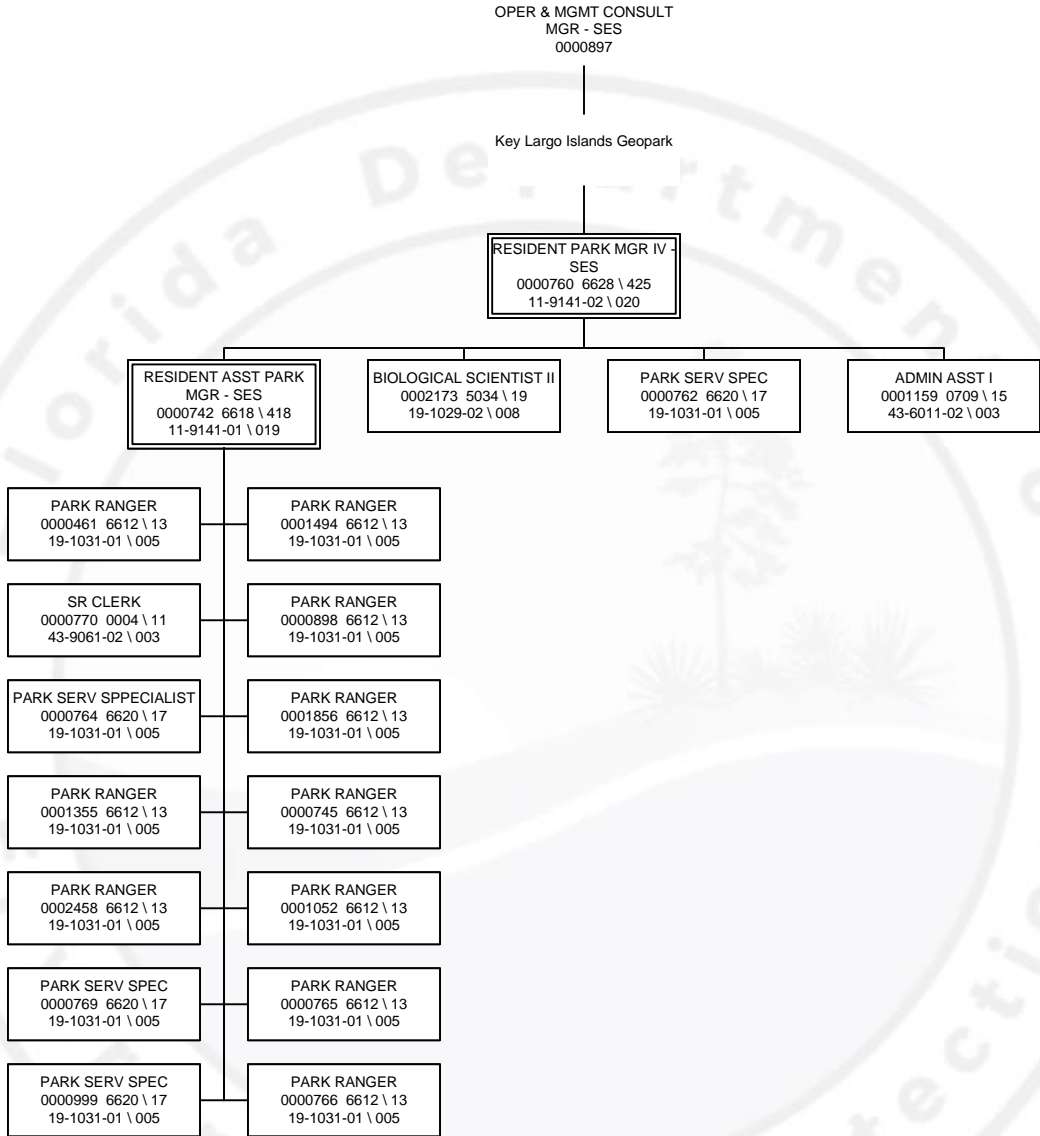


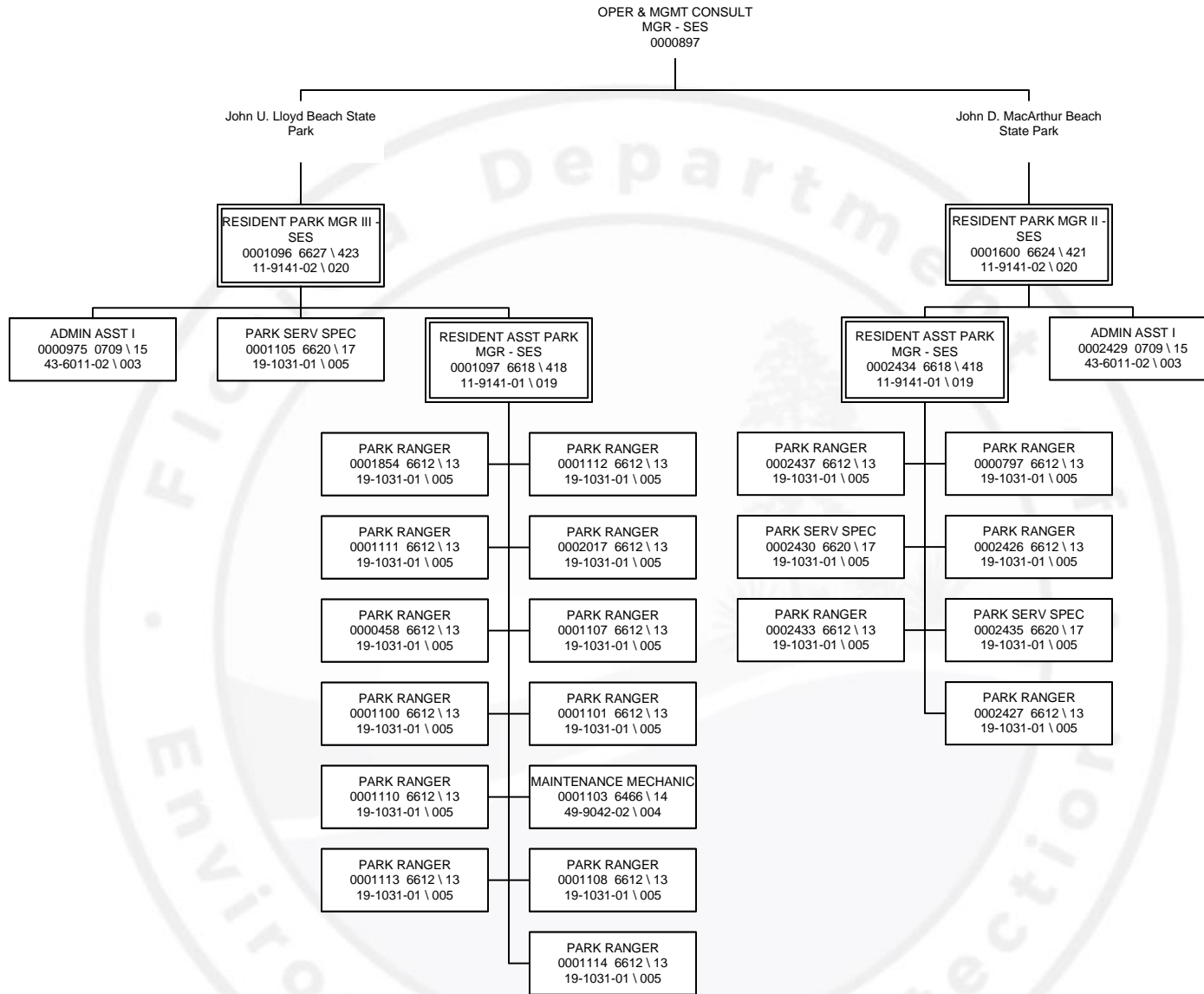
Pos. 0000761 supervises OPS positions

OPER & MGMT CONSULT
 MGR - SES
 0000897



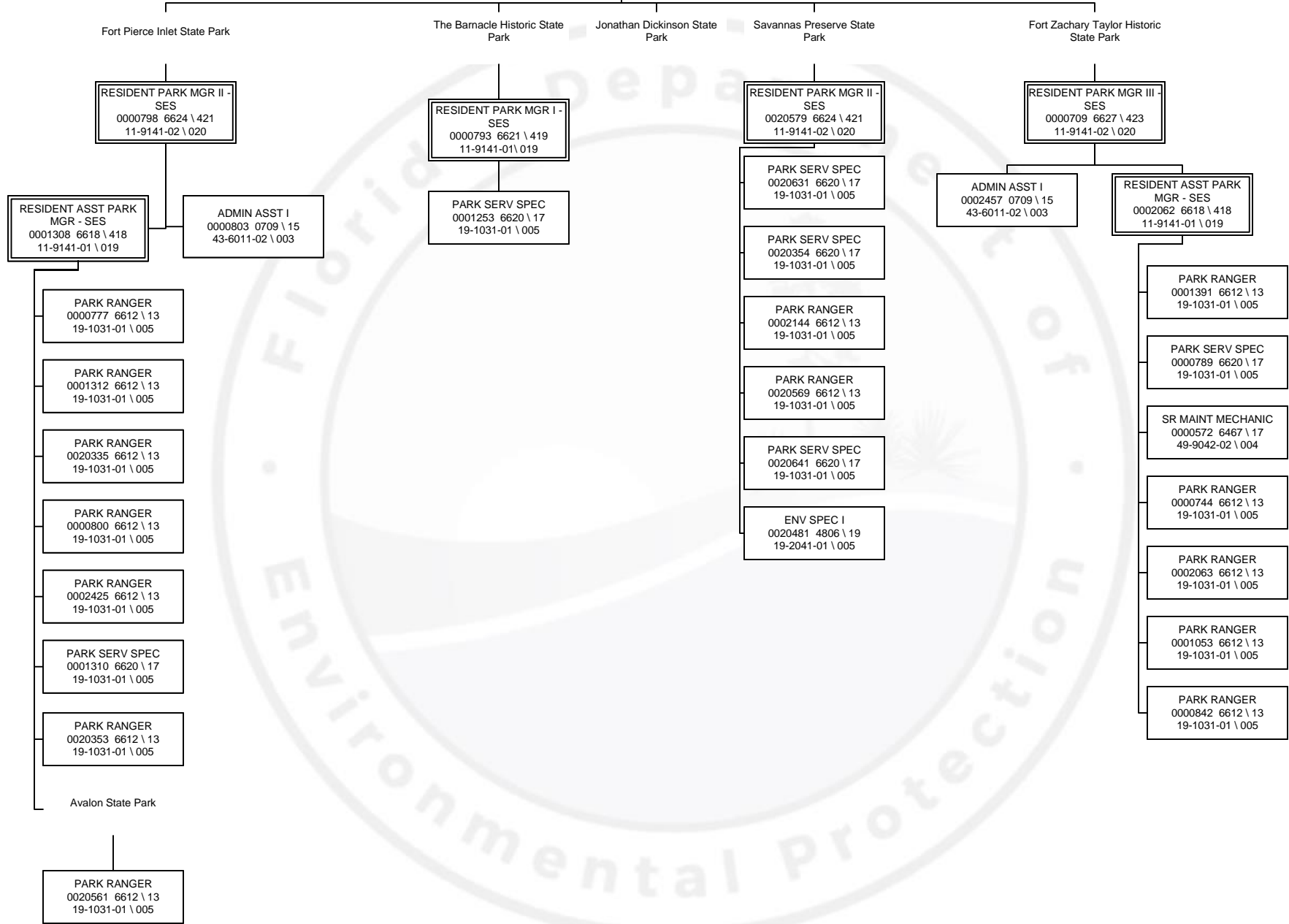


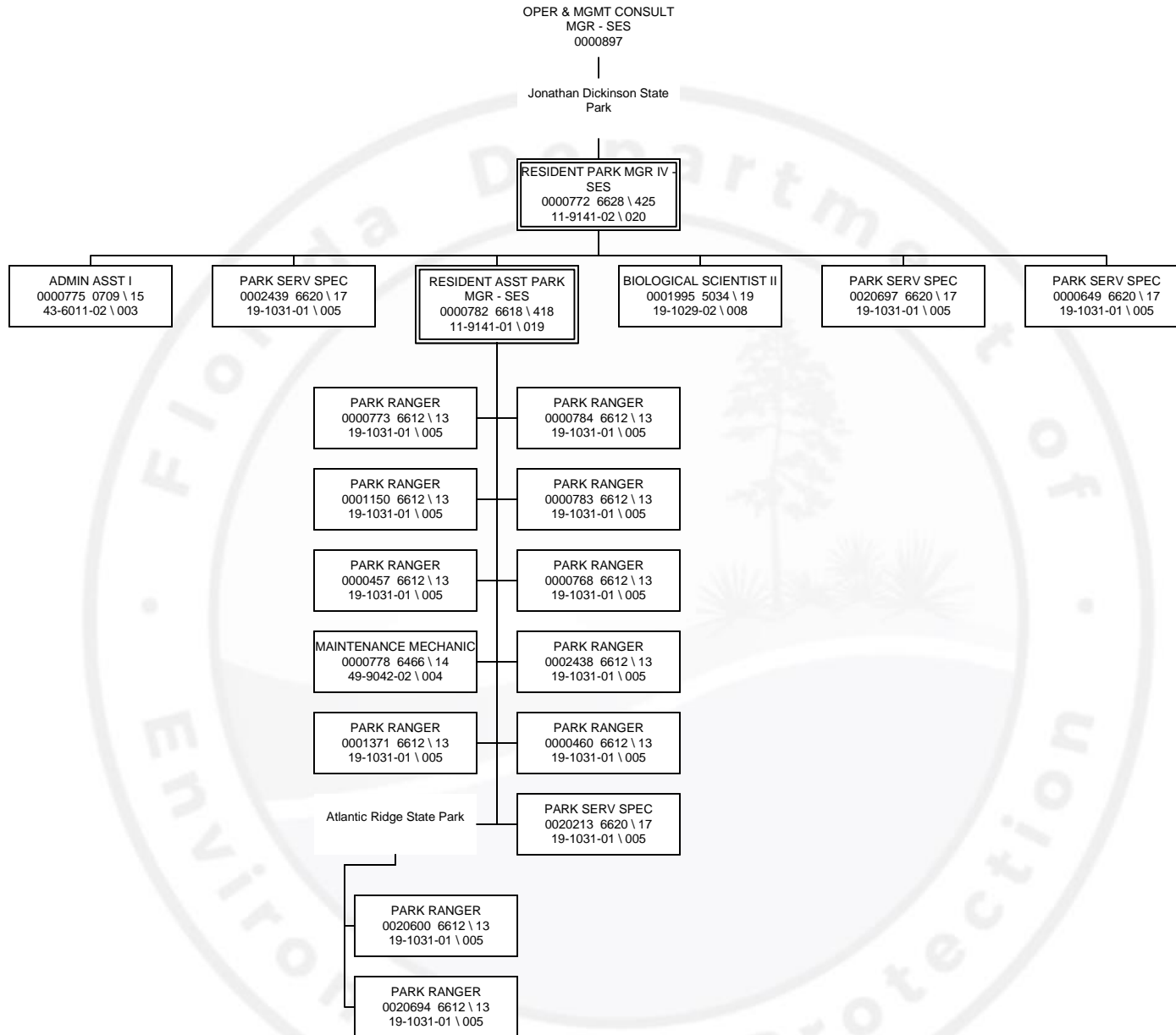




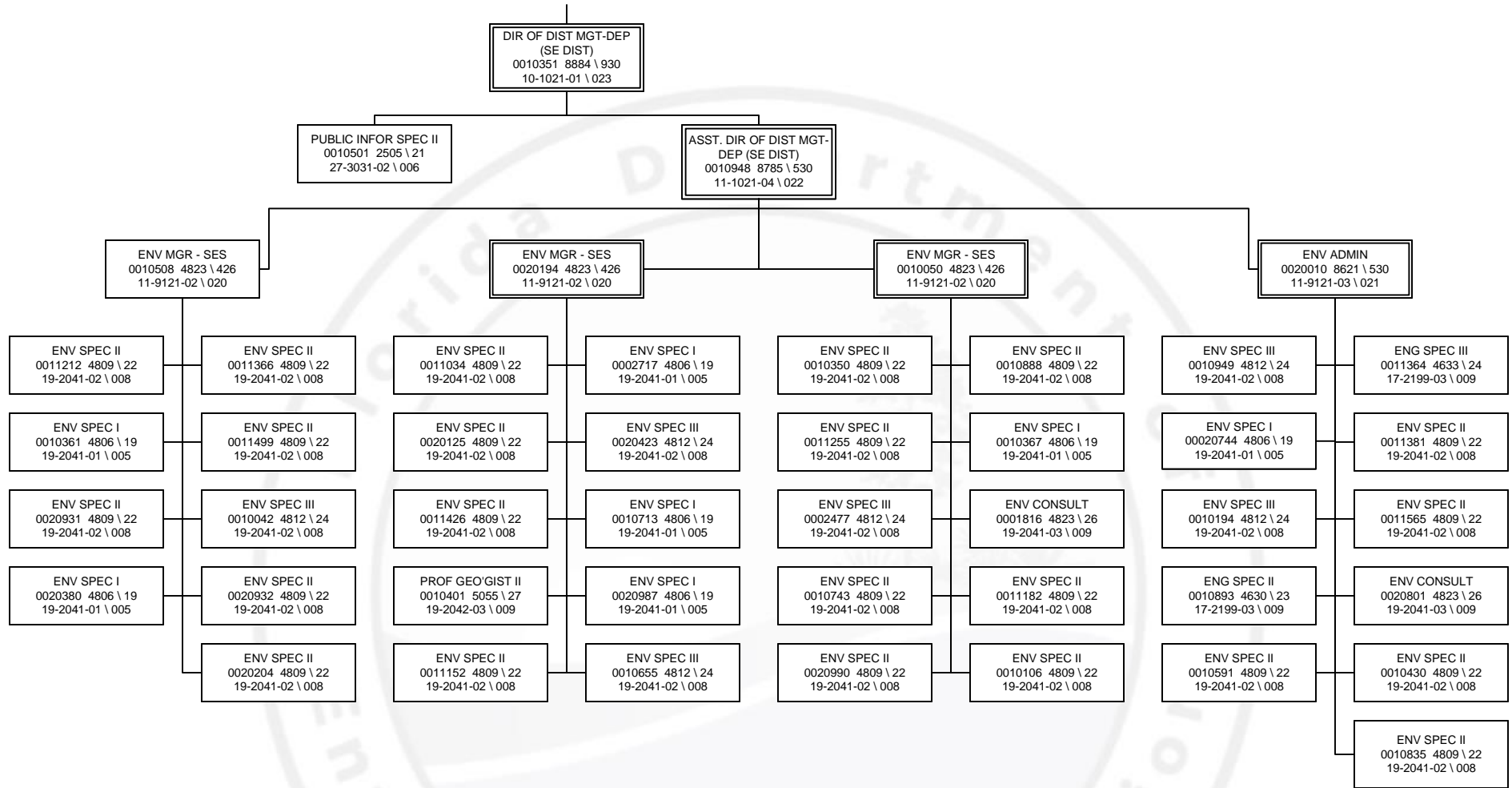
Position # 0000793 supervises OPS position(s)

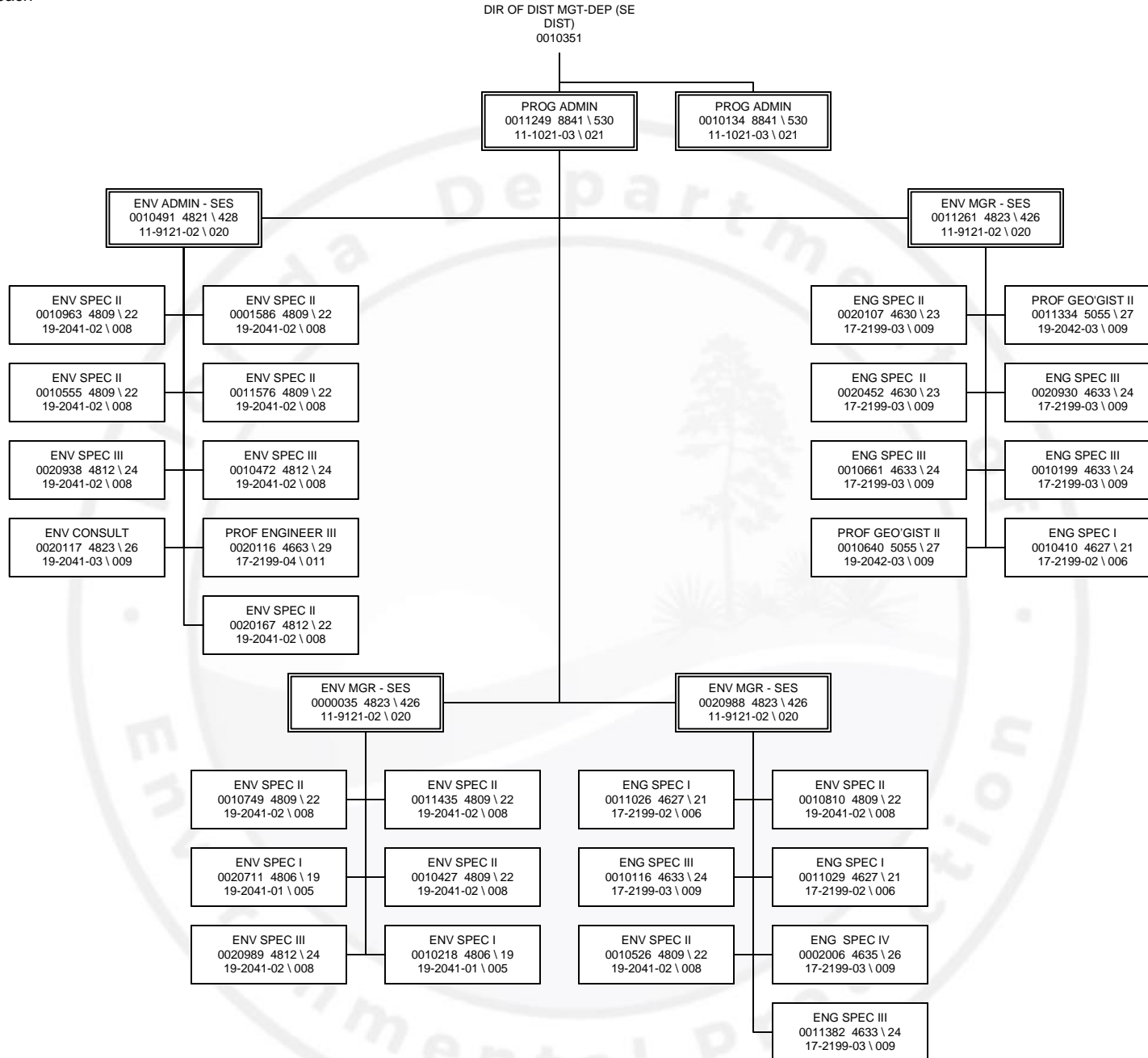
OPER & MGMT CONSULT
 MGR - SES
 0000897





DEPUTY ASST SEC - DEP
 0010352





DIR OF DIST MGT-DEP (SE
DIST)
0010351

Administrative & Technical
Services

PROG ADMIN
0010399 8841 \ 530
11-1021-03 \ 021

OPER ANAL I
0010132 2209 \ 17
13-1111-02 \ 006

GOVT OPER CONSULT I
0010224 2234 \ 21
13-1111-03 \ 007

OPER REVIEW SPEC
0010933 2239 \ 24
13-1111-04 \ 010

GOVT OPER CONSULT I
0011020 2234 \ 21
13-1111-03 \ 007

GOVT OPER CONSULT I
0010378 2234 \ 21
13-1111-03 \ 007

GOVT OPER CONSULT I
0010353 2234 \ 21
13-1111-03 \ 007

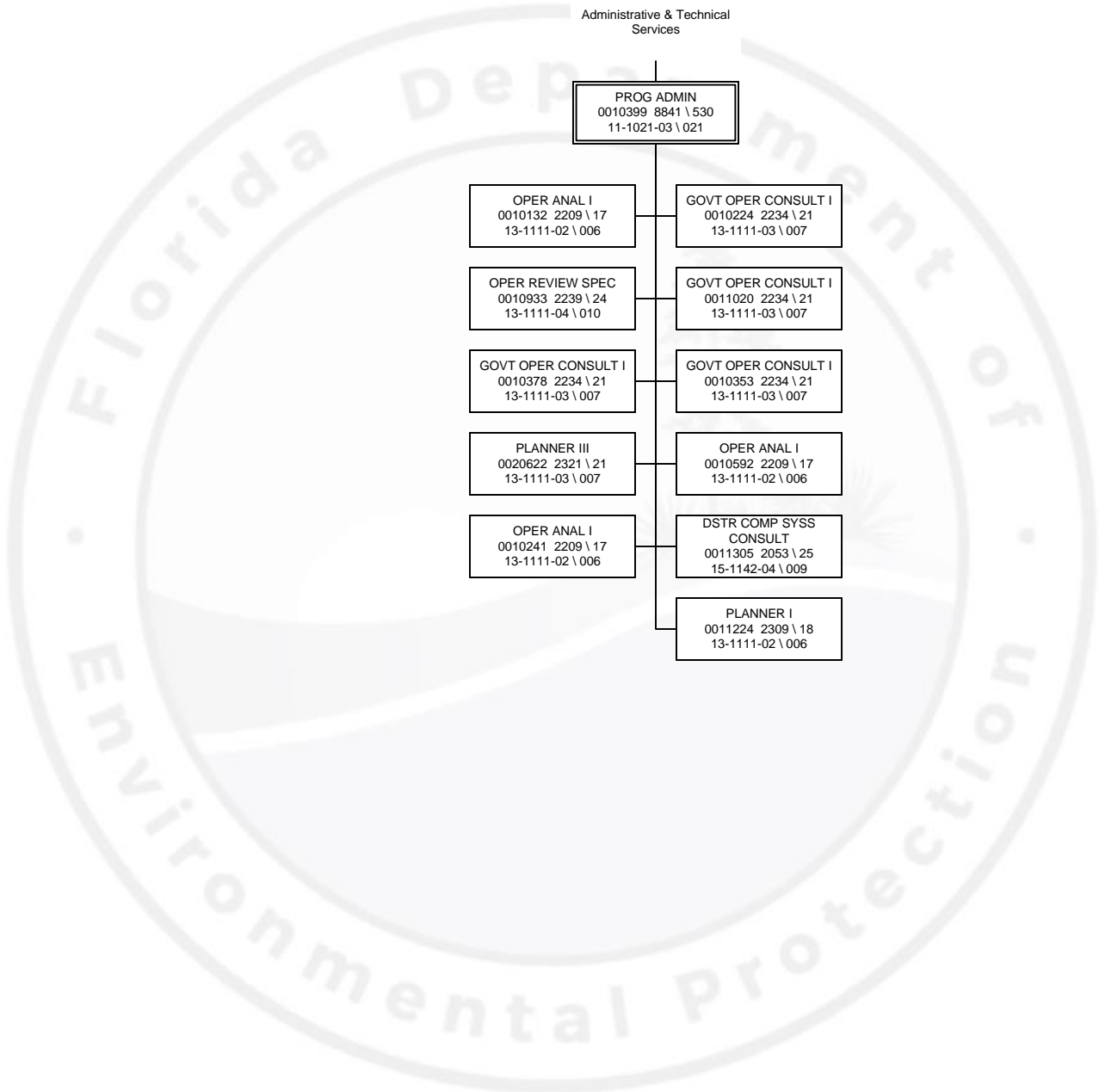
PLANNER III
0020622 2321 \ 21
13-1111-03 \ 007

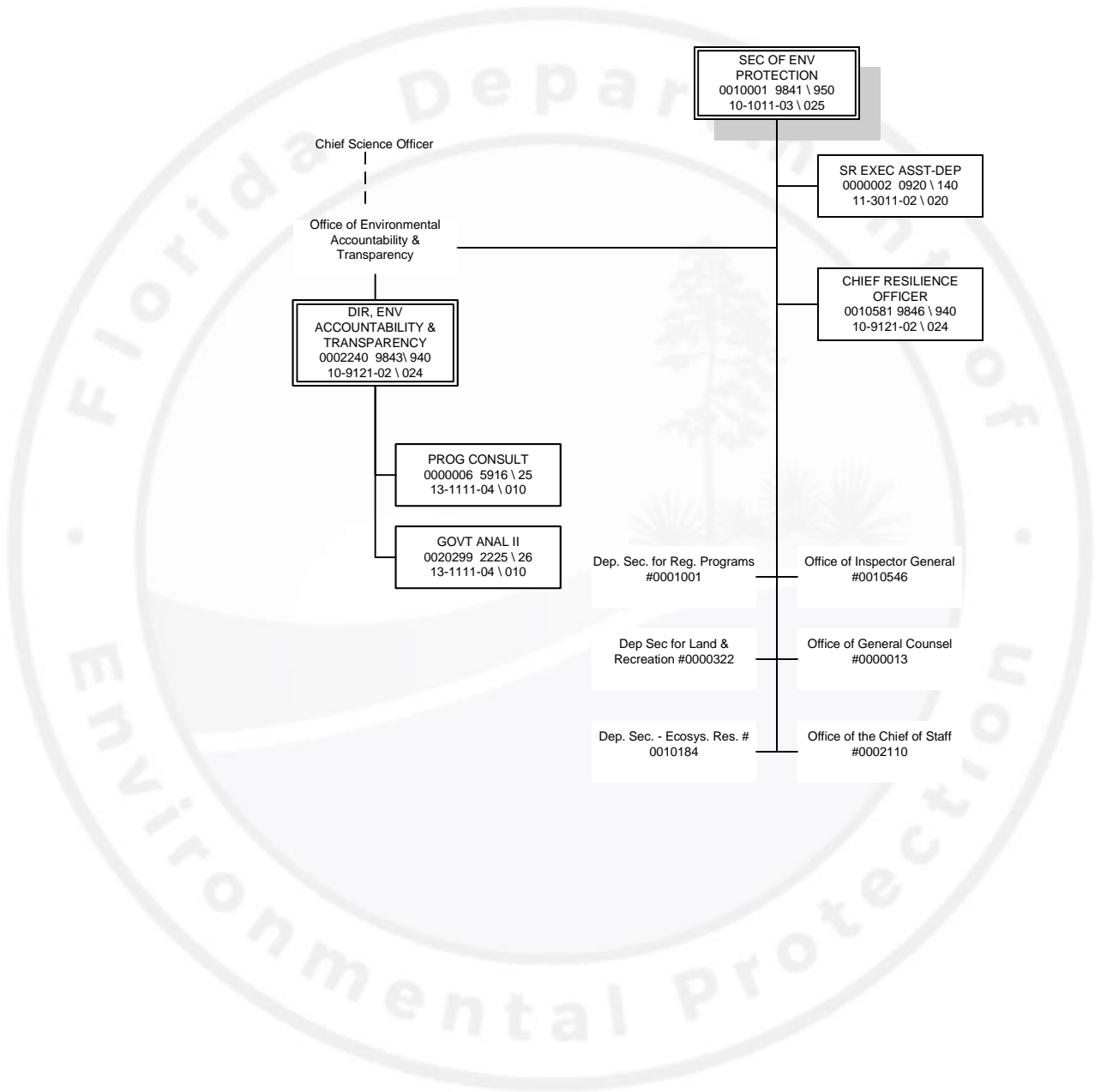
OPER ANAL I
0010592 2209 \ 17
13-1111-02 \ 006

OPER ANAL I
0010241 2209 \ 17
13-1111-02 \ 006

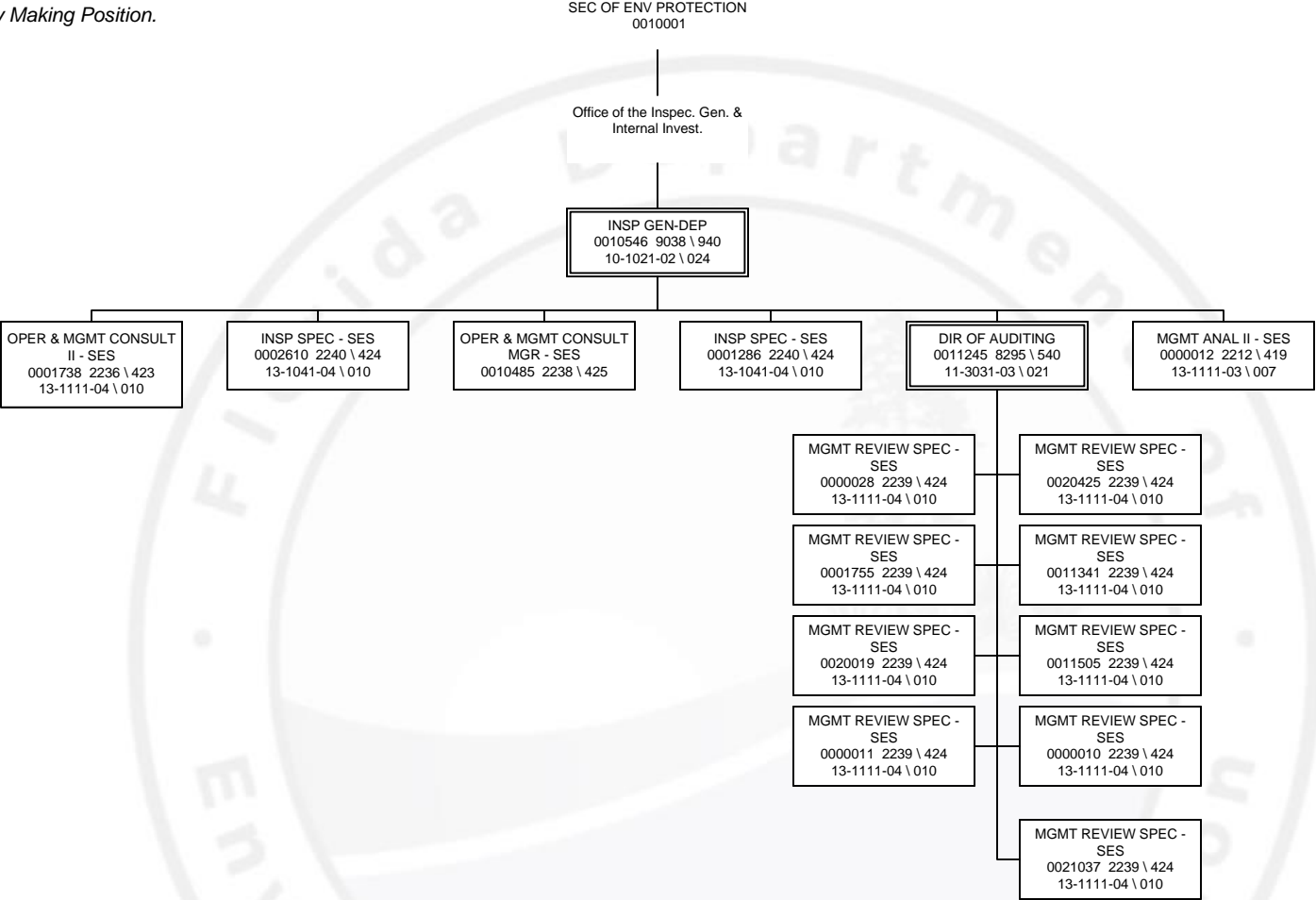
DSTR COMP SYSS
CONSULT
0011305 2053 \ 25
15-1142-04 \ 009

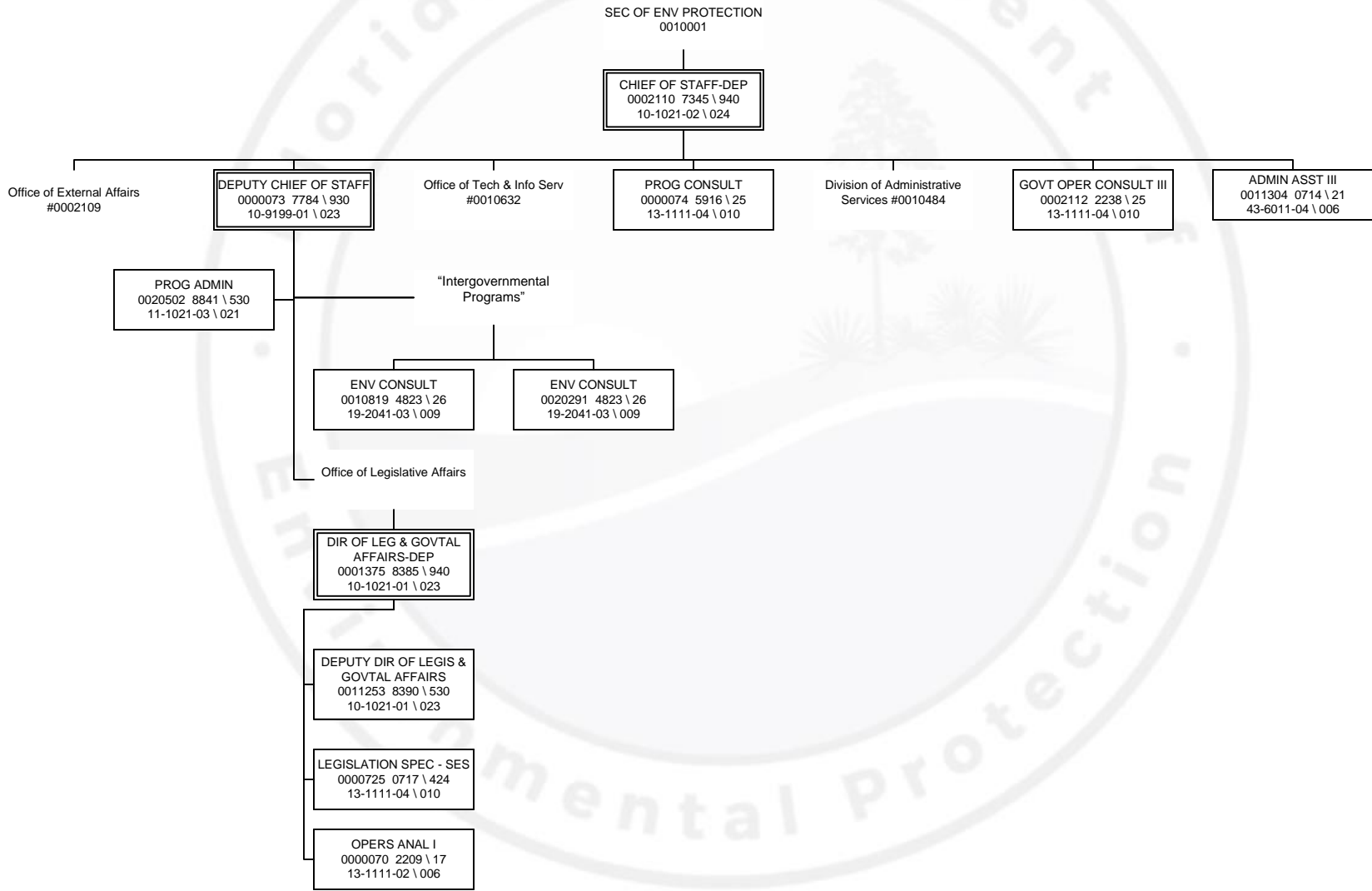
PLANNER I
0011224 2309 \ 18
13-1111-02 \ 006

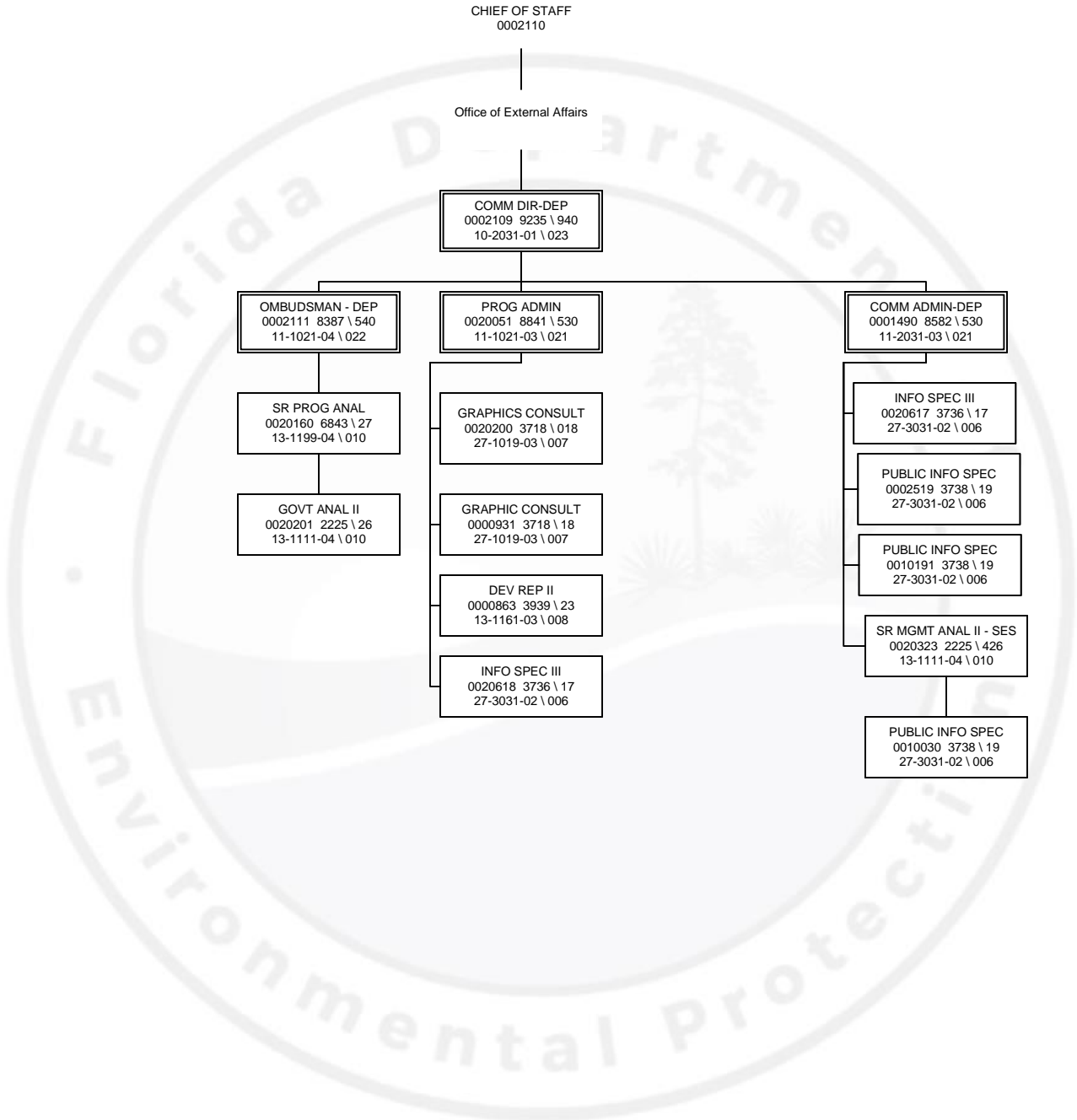


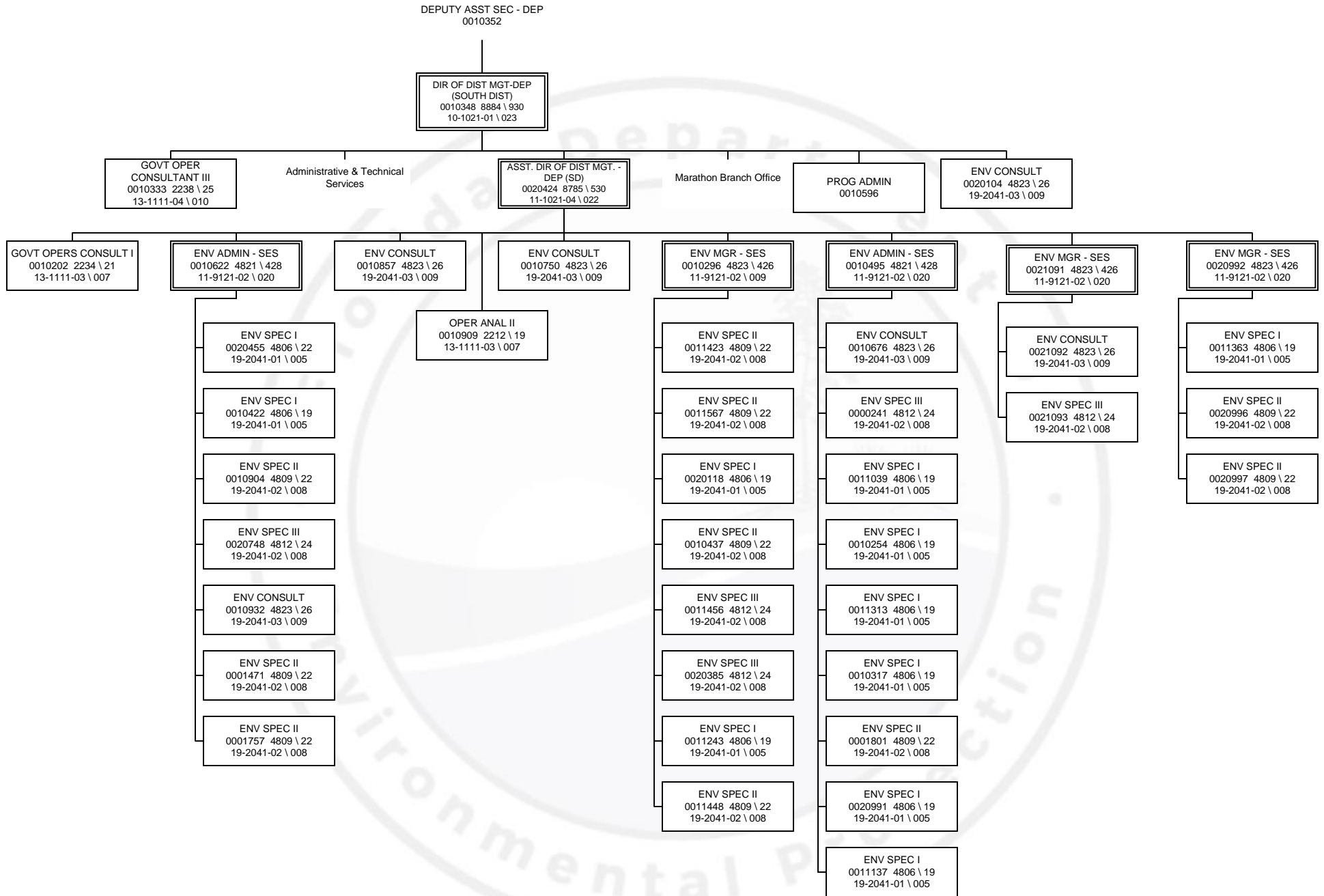


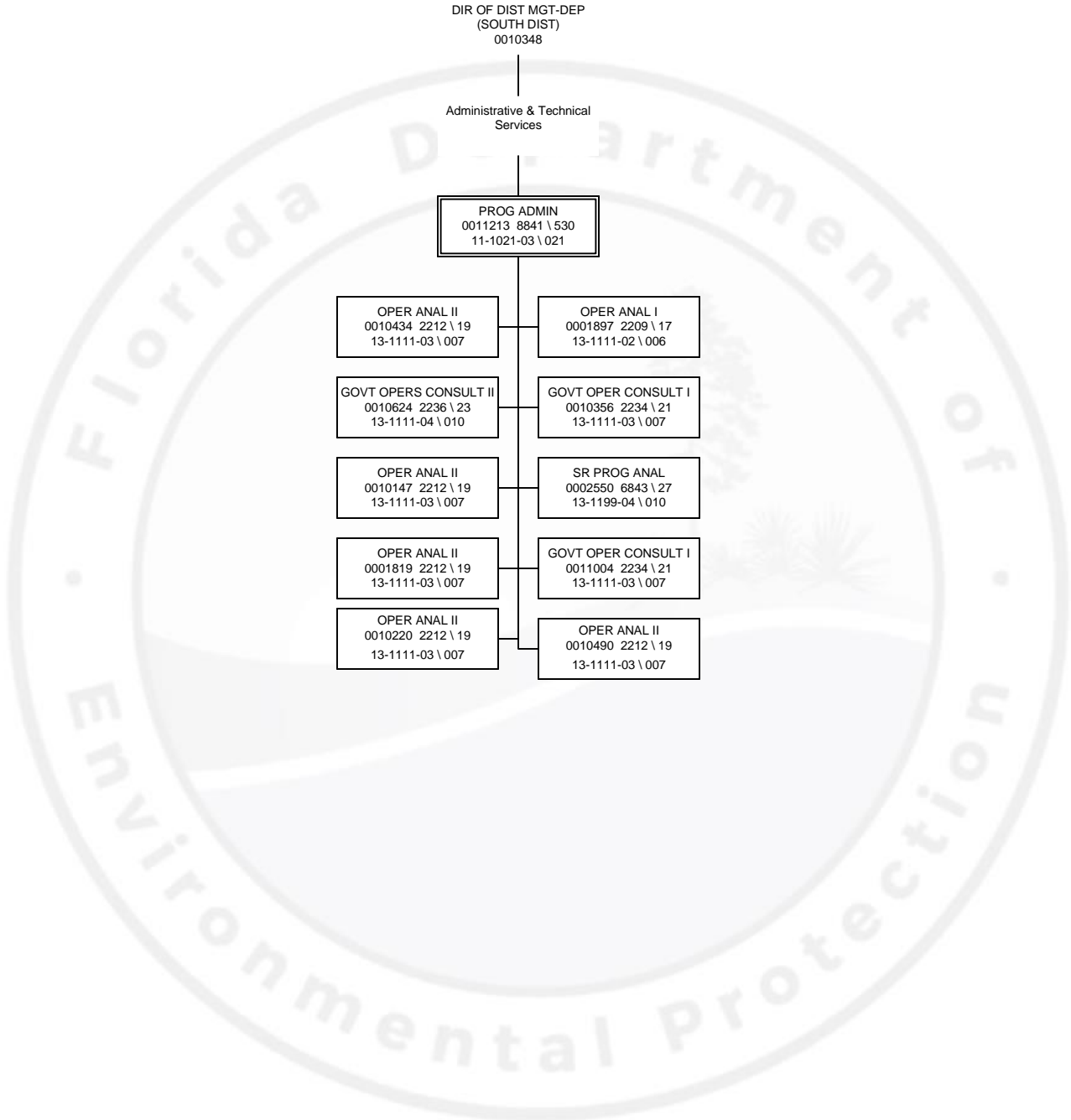
Position 0010546 is a Policy Making Position.

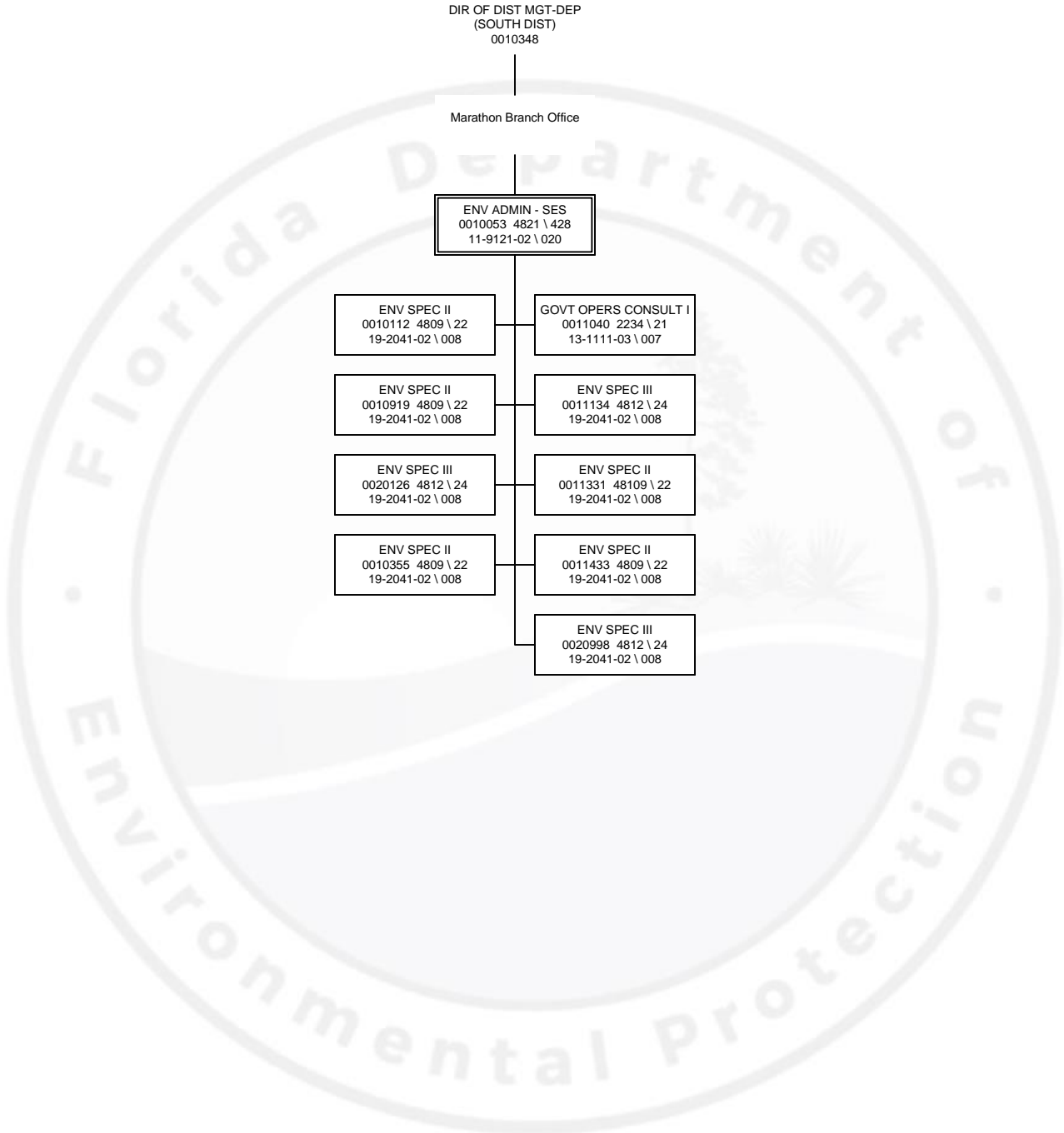


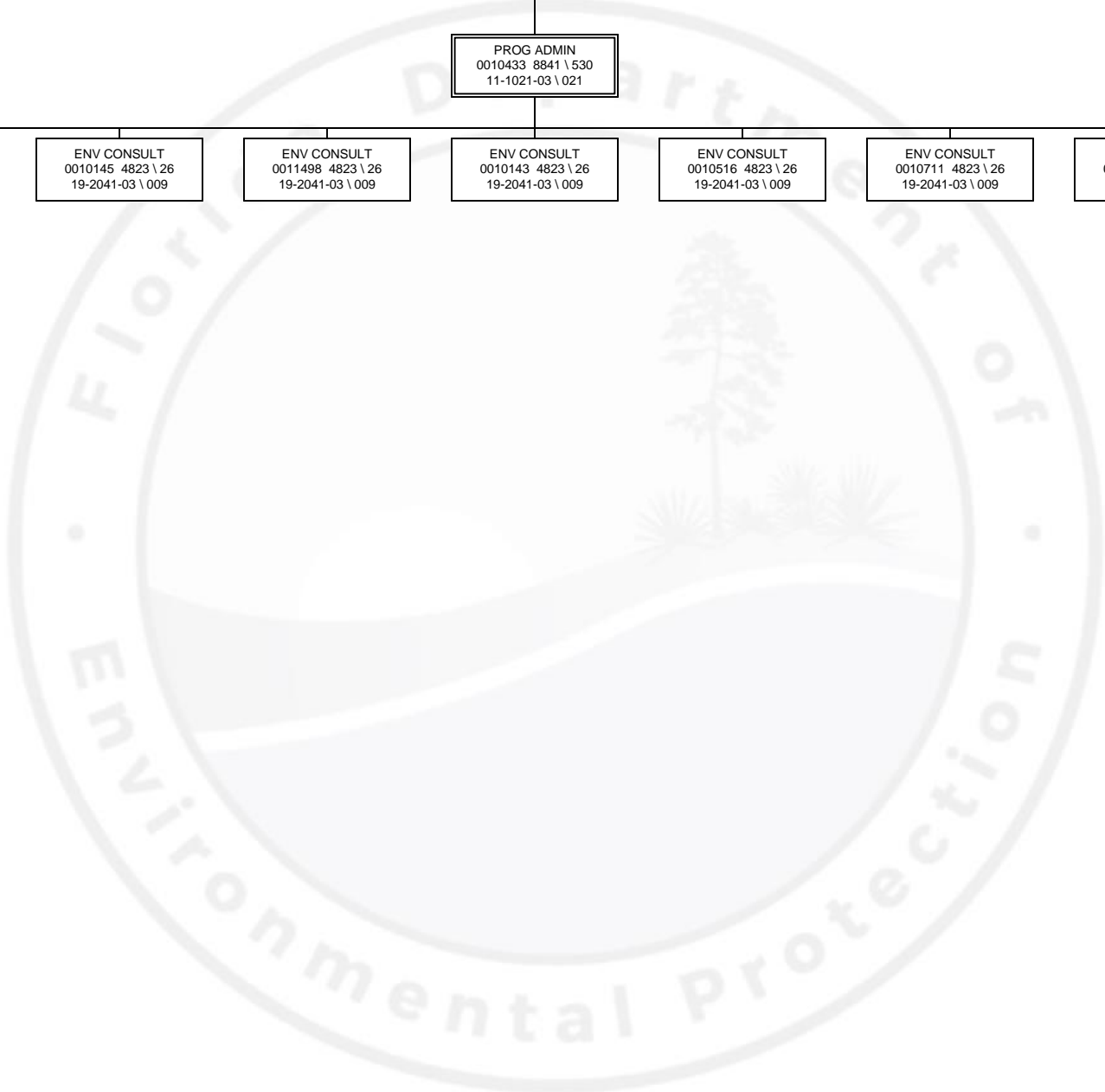
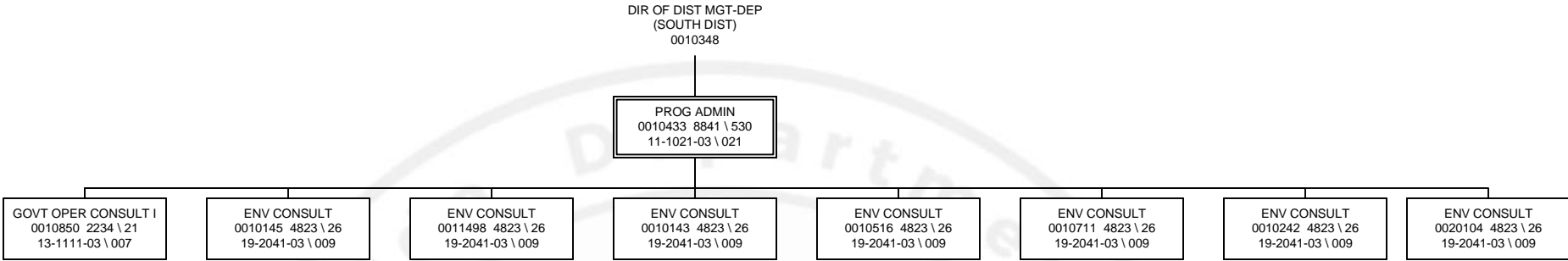


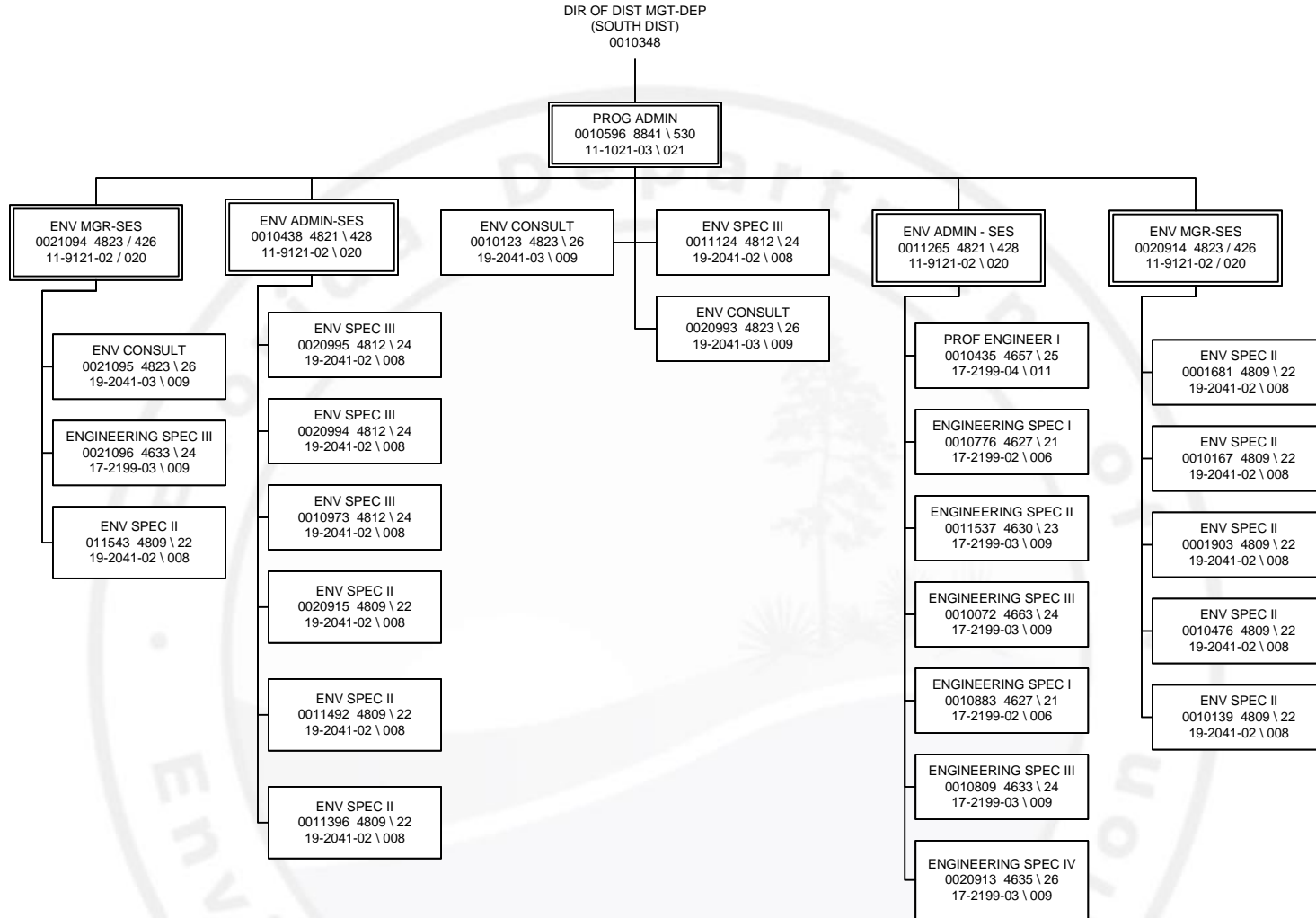


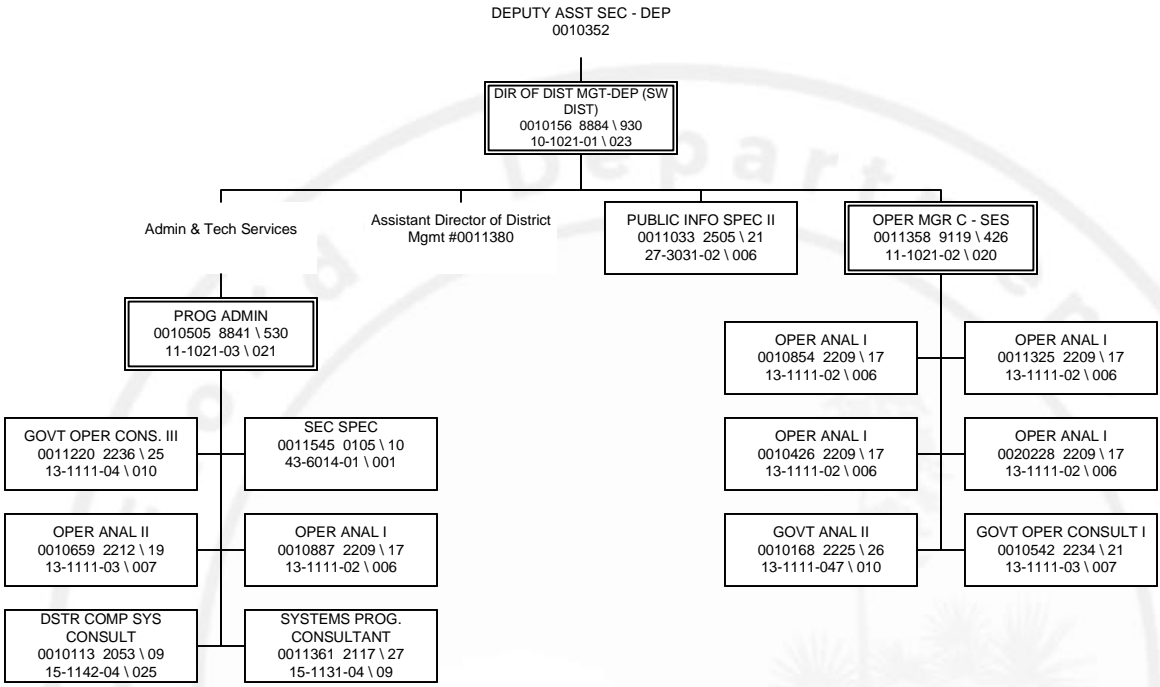


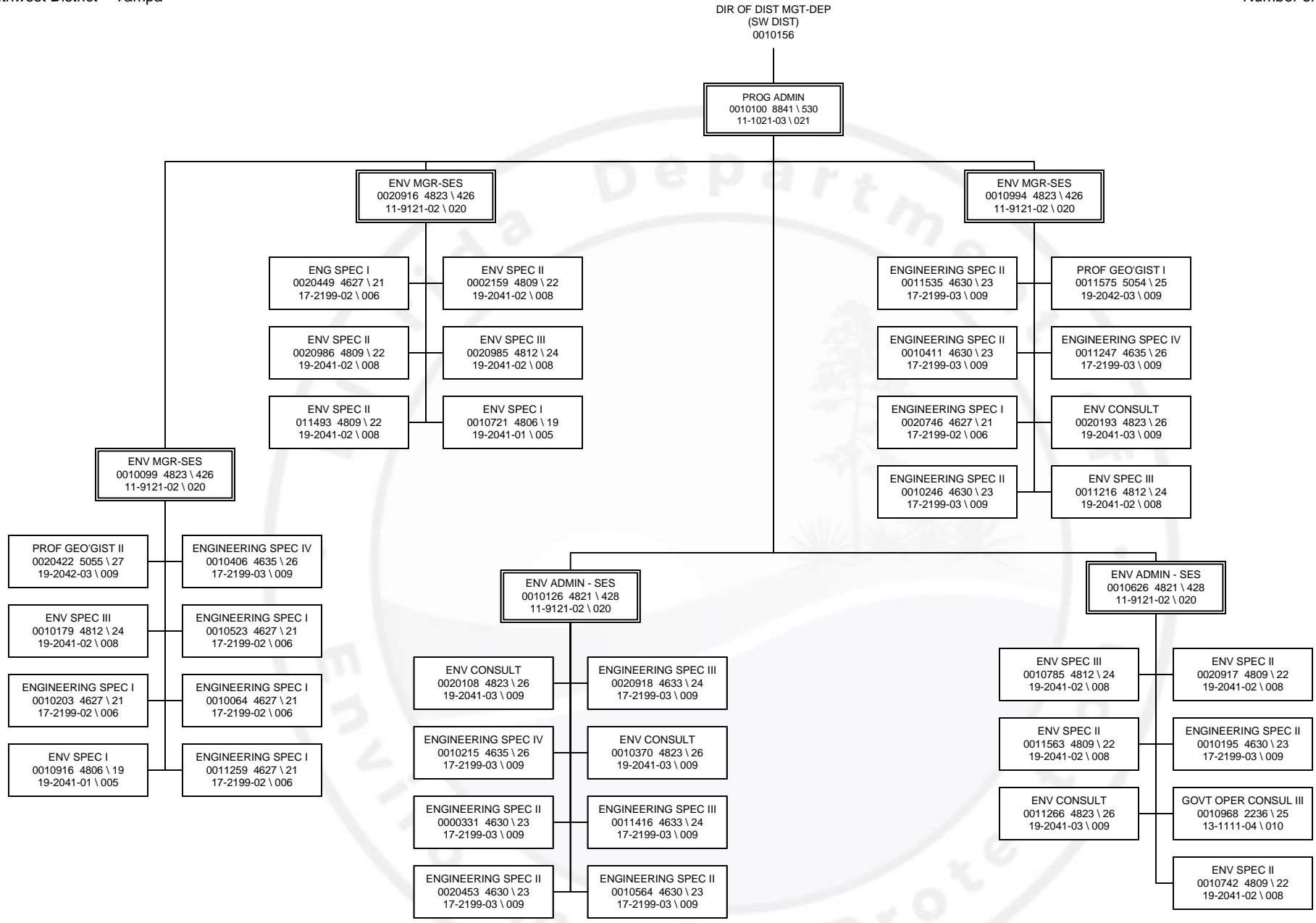






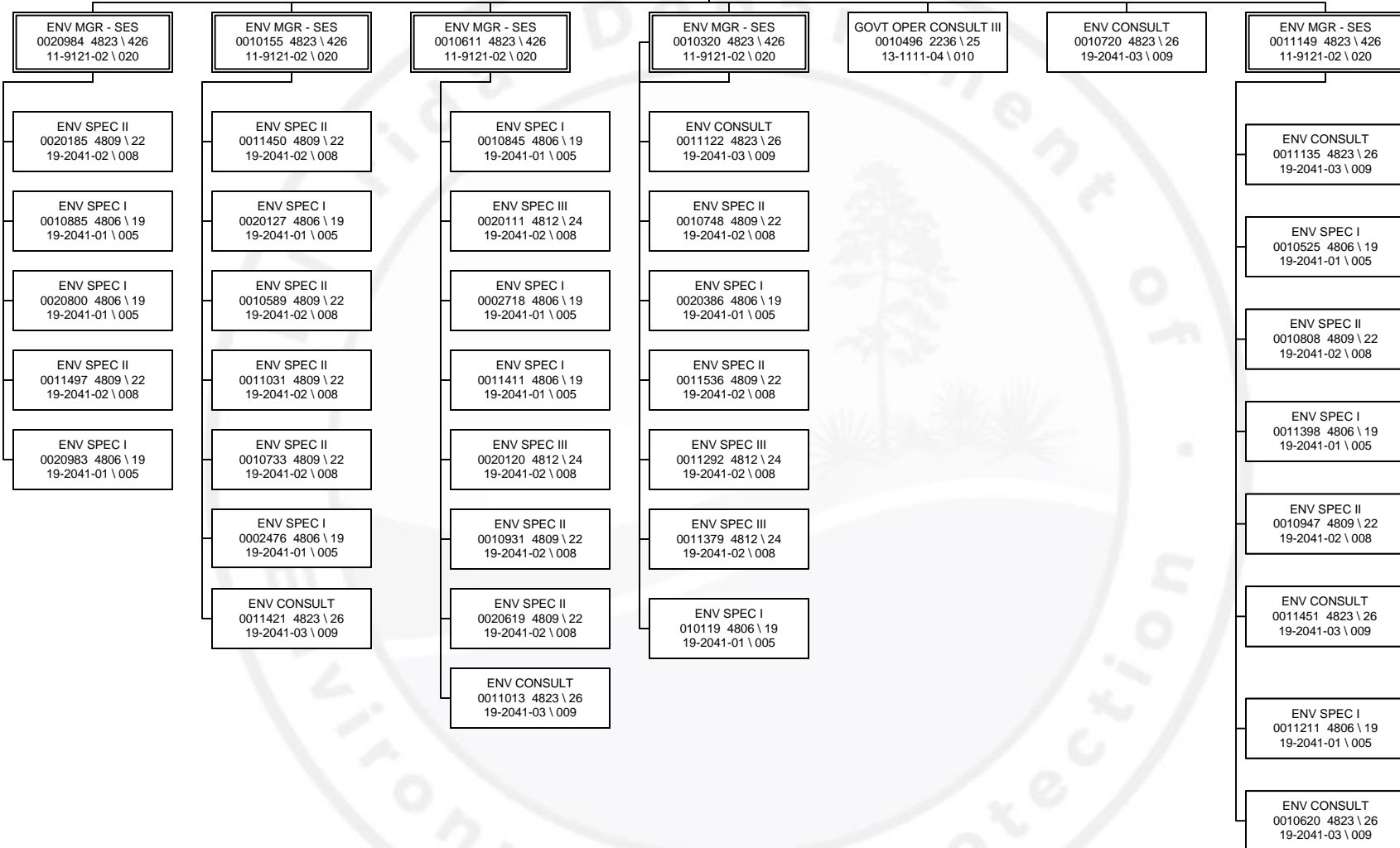






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ENVIRONMENTAL PROTECTION, DEPARTMENT OF	FISCAL YEAR 2022-23			
	SECTION I: BUDGET	OPERATING	FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		480,501,459	3,677,463,021	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		8,207,870	1,733,557,373	
FINAL BUDGET FOR AGENCY		488,709,329	5,411,020,374	
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	16	201,028.69	3,216,459	951,877,259
Evaluate Conservation Land Management Plans For Statutory Compliance * Number of Conservation Land Management Plans approved for BOT by ARC or administrative process	52	59,685.69	3,103,656	62,267,738
Measure Percentage Of Land Use Plans In Compliance * Number of Land Use Plans received and approved	58	53,511.29	3,103,655	
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	3,103,655.00	3,103,655	
Coordinate And Conduct On-site Land Management Reviews On Sites Exceeding 1,000 Acres * Number of Conservation Land Management Reviews conducted	56	57,159.30	3,200,921	64,423,083
Prepare Individual Reports Of Finding From Onsite Conservation Land Management Reviews & Compile Annual Reports Required By Statute * Annual report provided to ARC and BOT	2	1,551,828.50	3,103,657	64,423,083
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.	78	39,549.42	3,084,855	
Fund Priority Beach Projects *	506	5,486.28	2,776,059	50,000,000
Execute Priority Water Quality And Drinking Water Improvement Projects * PERCENT OF AGREEMENTS EXECUTED THAT MAINTAIN/IMPROVE WATER QUALITY	267	45,158.48	12,057,313	1,241,467,960
Oversee Responsible Party Cleanups Through Enforcement *	1,980	2,138.14	4,233,517	
Process Water Resource Permits *	16,131	3,856.64	62,211,393	846,496,354
Assure Compliance With Statutory Requirements *	4,418	4,614.00	20,384,636	
Provide Technical Assistance, Public Education And Outreach *	44,784	39.37	1,762,923	
Fund Priority Public Health And Water Resource Protection And Restoration Projects * Number of projects funded	132	61,247.22	8,084,633	5,000,000
Establish Water Quality Criteria And Standards * Number of water quality standards established	2	2,153,868.50	4,307,737	
Monitor, Assess And Prioritize Impaired Surface And Ground Waters *	1,927	2,870.69	5,531,829	
Develop Total Maximum Daily Load Determinations For Impaired Waters * Number of total maximum daily loads adopted	8	550,777.25	4,406,218	53,651,927
Fund Mine Reclamation Projects * Number of mine reclamation projects underway	16	110,188.06	1,763,009	128,259,633
Authorize/Encourage (or Require) Reuse Of Reclaimed Water Through Department And Water Management District Permitting Programs *	2,528	38.59	97,556	57,303,853
Manage Government-funded Cleanups Of Hazardous Waste Contaminated Sites * Number of known contaminated sites being cleaned up	69	46,015.41	3,175,063	19,000,000
Manage Government-funded Cleanups Of Drycleaning Contaminated Sites * Number of known contaminated sites being cleaned up	328	2,365.19	775,783	20,000,000
Manage Government-funded Cleanups Of Petroleum Contaminated Sites * Number of known contaminated sites being cleaned up	7,585	3,201.68	24,284,762	185,991,375
Process Solid And Hazardous Waste Permit Applications, Variances, Exemptions, Certifications And Registrations *	30,279	141.75	4,292,199	
Conduct Solid And Hazardous Waste Compliance Assurance *	2,580	3,597.42	9,281,343	
Conduct Petroleum Storage Systems Compliance Assurance *	8,576	1,279.07	10,969,339	
Reduce Waste * Number of local household hazardous waste collection center grants funded	5	400,370.20	2,001,851	
Conduct Site Investigations * Number of site investigations conducted annually	10	95,266.50	952,665	
Conduct Site Technical Reviews * Number of technical reviews conducted annually	581	3,862.44	2,244,076	
Fund Waste Management Projects * Number of projects funded	32	20,501.00	656,032	7,000,000
Monitor Ambient Air Quality *	1,104	8,436.27	9,313,647	
Analyze Air Quality And Emissions * Number of emission points reviewed and analyzed	4,876	215.61	1,051,315	
Implement The Federal Clean Air Act * Number of Clean Air Act plans produced	4	108,319.25	433,277	
Review And Approve Air Resource Permits *	1,031	6,942.19	7,157,397	
Air Compliance Assurance *	13,899	581.83	8,086,897	
Small Business Assistance * Number of Small Business Assistance Program contacts per year	27,678	2.45	67,820	53,000,000
Conduct Geologic Research Projects * Number of projects completed	524	7,984.14	4,183,687	
Analyze Biological And Chemical Samples * Number of analyses completed	141,950	31.85	4,521,144	
Resource Management * Number of acres treated with controlled burns and exotic species removal.	95,850	860.27	82,456,756	1,093,610,327
Visitor Services/Recreation * Number of visitors	29,555,263	2.78	82,067,202	325,636,754
On-site Emergency Response, Off-site Coordination And Assistance And Cost Recovery * Number of incidents reported	1,098	1,358.56	1,491,701	
Total Number Of Investigations Conducted * Percent of environmental law investigations to 100,000 Florida population	3,402	801.07	2,725,245	
TOTAL			411,722,882	5,229,409,346
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			60,193,763	3,293,028
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)			488,709,500	5,232,702,374

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 2024-2025 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Water and Land Conservation		892.2	1086.3
b	Other Agricultural and Environmental Programs		457.7	153
c	Debt Service		No New Series	**104.67
d				
e				
f				

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

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

* R/B = Revenue or Budget Driver

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2024 - 2025**
Budget Entity: Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 2022 - 2023	FY 2023 - 2024	FY 2024 - 2025
Interest on Debt	(A) 17,364,712	14,009,850	10,602,850
Principal	(B) 84,115,000	68,140,000	71,535,000
Repayment of Loans	(C) 0	0	0
Fiscal Agent or Other Fees	(D) 35,409	28,598	21,784
Other Debt Service	(E) (1,302,856)	0	0
Total Debt Service	(F) 100,212,264	82,178,448	82,159,634

Explanation:

SECTION II

ISSUE: Florida Forever Revenue Bonds - Series 2012A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2024	June 30, 2025
4.00%-5.00%	July 1, 2023	156,620,000	0	0
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2022 - 2023	FY 2023 - 2024	FY 2024 - 2025	
Interest on Debt	(G) 109,362	0	0	
Principal	(H) 19,205,000	0	0	
Fiscal Agent or Other Fees	(I) 5,901	0	0	
Other	(J) (217,143)	0	0	
Total Debt Service	(K) 19,103,121	0	0	

ISSUE: Florida Forever Revenue Bonds - Series 2014A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2024	June 30, 2025
5.00%	July 1, 2026	215,515,000	35,115,000	9,725,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2022 - 2023	FY 2023 - 2024	FY 2024 - 2025	
Interest on Debt	(G) 4,115,250	2,964,250	1,755,750	
Principal	(H) 23,020,000	24,170,000	25,390,000	
Fiscal Agent or Other Fees	(I) 5,901	5,929	3,512	
Other	(J) (217,143)	0	0	
Total Debt Service	(K) 26,924,009	27,140,179	27,149,262	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2024 - 2025**
Budget Entity: Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 2022 - 2023	FY 2023 - 2024	FY 2024 - 2025
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

ISSUE: Florida Forever Revenue Bonds - Series 2015A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2024	June 30, 2025
5.0%	July 1, 2026	78,725,000	18,955,000	9,710,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2022 - 2023	FY 2023 - 2024	FY 2024 - 2025
Interest on Debt	(G)	<input type="text" value="1,807,500"/>	<input type="text" value="1,388,250"/>	<input type="text" value="947,750"/>
Principal	(H)	<input type="text" value="8,385,000"/>	<input type="text" value="8,810,000"/>	<input type="text" value="9,245,000"/>
Fiscal Agent or Other Fees	(I)	<input type="text" value="5,901"/>	<input type="text" value="2,777"/>	<input type="text" value="1,896"/>
Other	(J)	<input type="text" value="(217,143)"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Total Debt Service	(K)	<input type="text" value="9,981,259"/>	<input type="text" value="10,201,027"/>	<input type="text" value="10,194,646"/>

ISSUE: Florida Forever Revenue Bonds - Series 2016A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2024	June 30, 2025
2.000-5.000%	July 1, 2028	159,765,000	62,575,000	45,785,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2022 - 2023	FY 2023 - 2024	FY 2024 - 2025
Interest on Debt	(G)	<input type="text" value="4,401,350"/>	<input type="text" value="3,639,600"/>	<input type="text" value="2,839,850"/>
Principal	(H)	<input type="text" value="15,235,000"/>	<input type="text" value="15,995,000"/>	<input type="text" value="16,790,000"/>
Fiscal Agent or Other Fees	(I)	<input type="text" value="5,901"/>	<input type="text" value="7,857"/>	<input type="text" value="6,258"/>
Other	(J)	<input type="text" value="(217,143)"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Total Debt Service	(K)	<input type="text" value="19,425,109"/>	<input type="text" value="19,642,457"/>	<input type="text" value="19,636,108"/>

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2024 - 2025**
Budget Entity: Land Administration and Management - 37100400

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 2022 - 2023	FY 2023 - 2024	FY 2024 - 2025
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, 2024	June 30, 2025
5.000%	July 1, 2028	75,125,000	34,495,000	26,495,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2022 - 2023	FY 2023 - 2024	FY 2024 - 2025	
Interest on Debt	(G) <input type="text" value="2,468,750"/>	<input type="text" value="2,105,750"/>	<input type="text" value="1,724,750"/>	
Principal	(H) <input type="text" value="7,260,000"/>	<input type="text" value="7,620,000"/>	<input type="text" value="8,000,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="5,901"/>	<input type="text" value="4,212"/>	<input type="text" value="3,450"/>	
Other	(J) <input type="text" value="(217,143)"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="9,517,509"/>	<input type="text" value="9,729,962"/>	<input type="text" value="9,728,200"/>	

ISSUE: Florida Forever Revenue Bonds - Series 2018A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2024	June 30, 2025
5.000%	July 1, 2029	119,305,000	66,695,000	54,585,000
(6)	(7)	(8)	(9)	
	ACTUAL	ESTIMATED	REQUEST	
	FY 2022 - 2023	FY 2023 - 2024	FY 2024 - 2025	
Interest on Debt	(G) <input type="text" value="4,462,500"/>	<input type="text" value="3,912,000"/>	<input type="text" value="3,334,750"/>	
Principal	(H) <input type="text" value="11,010,000"/>	<input type="text" value="11,545,000"/>	<input type="text" value="12,110,000"/>	
Fiscal Agent or Other Fees	(I) <input type="text" value="5,901"/>	<input type="text" value="7,824"/>	<input type="text" value="6,670"/>	
Other	(J) <input type="text" value="(217,143)"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Total Debt Service	(K) <input type="text" value="15,261,259"/>	<input type="text" value="15,464,824"/>	<input type="text" value="15,451,420"/>	

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2024 - 2025**
Budget Entity: Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 2022 - 2023	FY 2023 - 2024	FY 2024 - 2025
Interest on Debt	(A) 5,683,725	4,864,313	3,982,563
Principal	(B) 16,815,000	17,635,000	18,520,000
Repayment of Loans	(C) 0	0	0
Fiscal Agent or Other Fees	(D) 12,239	10,530	8,767
Other Debt Service	(E) (352,084)	0	0
Total Debt Service	(F) 22,158,880	22,509,843	22,511,330

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

SECTION II

ISSUE: Save Our Everglades Restoration Bonds 2013A (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	0	0
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2022 - 2023	FY 2023 - 2024	FY 2024 - 2025
Interest on Debt	(G)	0	0	0
Principal	(H)	0	0	0
Fiscal Agent or Other Fees	(I)	0	0	0
Other	(J)	0	0	0
Total Debt Service	(K)	0	0	0

ISSUE: 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	30,895,000	28,610,000
		ACTUAL	ESTIMATED	REQUEST
		FY 2022 - 2023	FY 2023 - 2024	FY 2024 - 2025
Interest on Debt	(G)	1,356,813	1,253,063	1,144,063
Principal	(H)	2,075,000	2,180,000	2,285,000
Fiscal Agent or Other Fees	(I)	2,448	3,308	3,090
Other	(J)	(70,417)	0	0
Total Debt Service	(K)	3,363,844	3,436,370	3,432,153

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2024 - 2025**
Budget Entity: Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2022 - 2023	FY 2023 - 2024	FY 2024 - 2025
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation:

SECTION II Save Our Everglades Restoration Bonds 2017A

ISSUE:

(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	6,255,000	0
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2022 - 2023	FY 2023 - 2024	FY 2024 - 2025
Interest on Debt	(G)	894,750	610,750	312,750
Principal	(H)	5,680,000	5,960,000	6,255,000
Fiscal Agent or Other Fees	(I)	2,448	1,222	626
Other	(J)	(70,417)	0	0
Total Debt Service	(K)	6,506,781	6,571,972	6,568,376

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2023	June 30, 2024
5.00%	July 1, 2029	19,570,000	10,975,000	8,990,000
		ACTUAL	ESTIMATED	REQUEST
		FY 2022 - 2023	FY 2023 - 2024	FY 2024 - 2025
Interest on Debt	(G)	733,250	643,250	548,750
Principal	(H)	1,800,000	1,890,000	1,985,000
Fiscal Agent or Other Fees	(I)	2,448	1,287	1,098
Other	(J)	(70,417)	0	0
Total Debt Service	(K)	2,465,281	2,534,537	2,534,848

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2024 - 2025**
Budget Entity: Water Policy & Ecosystem Restoration - 37200100

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2022 - 2023	FY 2023 - 2024	FY 2024 - 2025
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Explanation:	<hr/> <hr/> <hr/> <hr/>		

SECTION II Save Our Everglades Restoration Bonds 2019B (Series 2007A- 2007B Refund

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2023	June 30, 2024
5.00%	July 1, 2027	42,220,000	18,120,000	12,370,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2022 - 2023	FY 2023 - 2024	FY 2024 - 2025
Interest on Debt (G)		1,440,000	1,179,500	906,000
Principal (H)		5,210,000	5,470,000	5,750,000
Fiscal Agent or Other Fees (I)		2,448	2,359	1,812
Other (J)		(70,417)	0	0
Total Debt Service (K)		6,582,031	6,651,859	6,657,812

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2023	June 30, 2024
5.00%	July 1, 2032	25,605,000	21,420,000	19,175,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2022 - 2023	FY 2023 - 2024	FY 2024 - 2025
Interest on Debt (G)		1,258,913	1,177,750	1,071,000
Principal (H)		2,050,000	2,135,000	2,245,000
Fiscal Agent or Other Fees (I)		2,448	2,356	2,142
Other (J)		(70,417)	0	0
Total Debt Service (K)		3,240,943	3,315,106	3,318,142

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 37 Environmental Protection **Budget Period 2024 - 2025**
Budget Entity: Waste Management - 37450300

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2022 - 2023	ESTIMATED FY 2023 - 2024	REQUEST FY 2024 - 2025
Interest on Debt	(A) 565,750	289,750	
Principal	(B) 5,520,000	5,795,000	
Repayment of Loans	(C) 0	0	
Fiscal Agent or Other Fees	(D) 1,132	580	
Other Debt Service	(E) -95,507	0	
Total Debt Service	(F) 5,991,375	6,085,330	

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	5,520,000	
(6)	(7)	(8)	(9)	
	ACTUAL FY 2022 - 2023	ESTIMATED FY 2023 - 2024	REQUEST FY 2024 - 2025	
Interest on Debt	(G) 565,750	289,750		
Principal	(H) 5,520,000	5,795,000		
Fiscal Agent or Other Fees	(I) 1,132	580		
Other	(J) -95,507	0		
Total Debt Service	(K) 5,991,375	6,085,330		

ISSUE:

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2023	June 30, 2024
	ACTUAL FY 2022 - 2023	ESTIMATED FY 2023 - 2024	REQUEST FY 2024 - 2025	
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	(K) 0	0		

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2024- 2025

Department: Environmental Protection

Chief Internal Auditor: Susan Cureton

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-2021DEP-006	10/6/2021	Office of Resilience and Coastal Protection	<p style="text-align: center;">+</p> <p>FINDING #1 According to Section 215.971, Florida Statutes (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 the Central Boca Raton Beach Nourishment Project (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. Based on discussions with Office of Resilience and Coastal Protection (ORCP) Beaches Funding Program (Program) management, funding for beach nourishment projects are dependent on legislative appropriation. Given limited annual funding availability, 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>RECOMMENDATION 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>	<p>(1) 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.</p>	

A-2021DEP-010	9/7/2021	Division of Recreation and Parks	<p>FINDING #1</p> <p>Chapter 2.12 of the Division of Recreation and Parks' (Division) Citizen Support Organization (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 <i>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.</i> 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 Ellie Schiller Homosassa Springs Wildlife State Park (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 <i>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.</i> Further, the Division's CSO Handbook recommends that <i>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.</i> 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>RECOMMENDATION</p> <p>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>FINDING #2</p> <p>The Division's Operations Manual and CSO Handbook requires CSOs to adhere to (Department of Revenue) DOR requirements for sales tax collections. According to the DOR Sales and Use Tax on 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>RECOMMENDATION</p> <p>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 Division provided correspondence from DOR indicating that the CSO is registered for sales and use tax effective 10/28/2021. DOR also stated that the quarterly returns have been filed reporting sales and tax collected.	
A-2021DEP-010	9/7/2021	Division of Recreation and Parks	<p>FINDING #3</p> <p>According to Paragraph 5.b. of the Agreement with Friends of Homosassa Springs Wildlife State Park, Inc. (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>RECOMMENDATION</p> <p>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>FINDING #4</p> <p>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 <i>obtain approval from the Park Manager, in writing, prior to any publicity being released about the special event.</i> 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>RECOMMENDATION</p> <p>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>FINDING #5</p> <p>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 Bylaws</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>RECOMMENDATION</p> <p>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. The Friend's website has been updated to reflect the reduced CSO membership amount.	
A-2021DEP-010	9/7/2021	Division of Recreation and Parks	<p>FINDING #6</p> <p>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>RECOMMENDATION</p> <p>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>FINDING #7</p> <p>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>RECOMMENDATION</p> <p>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>FINDING #8</p> <p>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>RECOMMENDATION</p> <p>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. An Agreement has been established between the CSO and Park Manager in the completion of the project.	
A-2021DEP-011	7/7/2021	Division of Water Restoration Assistance	<p>FINDING #1</p> <p>Section 215.971(1) F.S. requires that Department Agreements providing state financial assistance must include <i>(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 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 Fanning Springs Wastewater Collection Project (Project) Service Area 10. Funding for the Project's Service Area 10 was provided by the Department in Agreement LP61030 (Agreement) with the Suwannee River Water Management District. According to the Project Manual and an amendment to the Agreement, 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 Agreement LP61030 did not specifically identify construction activities tasked for Service Area 10 as Service Area 10A. However, under the Agreement, 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 the Agreement 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 <i>submit a copy of the executed subcontract to the Department prior to submitting any invoices for subcontracted work.</i> 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 the Agreement. 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>RECOMMENDATION</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>	(1) 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.	

A-2021DEP-014	8/27/2021	Office of Water Policy and Ecosystem Restoration	<p>FINDING #1</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> Agreement WS004 (Agreement) was funded as a grants and aids Project to local governments and nonstate entities under 2019 General Appropriations Act (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 69I-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 69I-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>RECOMMENDATION</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 OWPER 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 69I-40.120, F.A.C.</p>	(1) 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>FINDING #1</p> <p>According to Section 8.d of the Standard Terms and Conditions of Agreement MV412 (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>RECOMMENDATION</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 the Program will ensure no partial payments are made unless the contract states so and not without the stated required deliverables. The Program worked with the Office of General Counsel on revised contract language should a partial payment be needed.	

A-2021DEP-016	4/29/2022	Office of Resilience and Coastal Protection	<p>FINDING #2 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>RECOMMENDATION 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. The Program worked with the Office of General Counsel on an insurance certificate example to send to Grantees and post on the website that illustrates the areas DEP is to be the additional insured and certificate holder.	
A-2021DEP-016	4/29/2022	Office of Resilience and Coastal Protection	<p>FINDING #3 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>RECOMMENDATION 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 revised the grant application to clarify and support the language from USFWS on pumpouts being facilities and it is posted online. Program staff are ensuring the grant packages are complete and quotes for equipment are reviewed for completeness and include comparable specifications. USFWS is working on updating the CFA Rule 50 CFR 85.	

A-2021DEP-016	4/29/2022	Office of Resilience and Coastal Protection	<p>FINDING #4</p> <p>Section 8 of the Program Specific Requirements 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>RECOMMENDATION</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 Program projects will require Grantees to provide any updates to their drawings and will ensure they are complete. The Program will increase monitoring activity on this and other similar projects. The Program will ensure all operational plans submitted and funded activities meet the recommendations. The Program has operational plan examples posted on the website for both stationary pumpout facilities and pumpout vessels. The plan for a pumpout vessel includes a map/drawing of the intended service area. The Technical Guidelines are posted on the website along with some specific information from the guidelines on the number of pumpout facilities needed for any given number of boat slips.</p>	
A-2021DEP-019	1/13/2022	Division of Recreation and Parks	<p>FINDING #1</p> <p>The Division of Recreation and Parks (Division) entered into an interlocal Limited Period Day Use Admission Fee Waiver/Reimbursement Agreement (Agreement) with Walton County (County) for reimbursement of day-use admission fees for visitors entering the Topsail Hill Preserve State Park (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 fee 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>RECOMMENDATION</p> <p>We recommended the Division work with the Park Business System's 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's contract requirements.</p>	<p>(1) The Division agreed with the recommendation. A new Ad Hoc attendance report was developed to address the Walton County contract.</p>	

A-2021DEP-019	1/13/2022	Division of Recreation and Parks	<p>FINDING #2</p> <p>For fiscal year 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>RECOMMENDATION</p> <p>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's contracted provider to ensure attendance data is reported accurately and consistently between Park Business System reports.</p>	(2) The Division agreed with the recommendation. US eDirect software uses reservation data, as opposed to check-in data, to calculate overnight attendance. Division staff, working with Qlik development and reporting staff, has determined and employed the correct methodology to report overnight attendance by including the previous 11-month reservations in determining the attendance calculation. Additionally, a staff member has been hired and will review these reports on a monthly basis to identify any reporting anomalies.	
A-2021DEP-019	1/13/2022	Division of Recreation and Parks	<p>FINDING #3</p> <p>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>RECOMMENDATION</p> <p>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>FINDING #4</p> <p>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>RECOMMENDATION</p> <p>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 the Park's property listing (#160018) and the property label has been attached as required.	

A-2021DEP-019	1/13/2022	Division of Recreation and Parks	<p>FINDING #5 According to Chapter 1.5 of the Operations Manual, <i>a Request for Housing Perquisite Change and Residency Agreement (DRP-013), and either an Agreement of Occupancy for State-owned Residence form (DRP-028) or an Agreement of Occupancy for Employee-owned Mobile Home Site form (DRP-029), must be executed by the recommended/approved resident and approved by the 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.</i> 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>RECOMMENDATION 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>FINDING #6 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, <i>a Position of Trust 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.</i> 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>RECOMMENDATION 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. The Division is in the process of updating the background check requirements. DEP Administrative Directive 422 Background Investigative Directive is under review for updates and once finalized, the Division will follow the Directive's requirements.	
A-2122DEP-004	5/13/2022	Department-Wide	<p>FINDING #1 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 Florida Accountability Tracking System (FACTS), which is maintained by the Department of Financial Services (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 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>RECOMMENDATION 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 updated their Internal Procurement Checklist and created an email template used by Procurement staff upon completion of a competitive solicitation when communicating to the Contract Manager and the Bureau of General Services Contracts Team. The email includes the procurement file and a link to the updated FACTS Workbook. The FACTS Workbook was updated and posted to the intranet. The updated workbook provides additional instructions, dropdowns, and examples for program areas to assist with statutory authority and procurement methods. The Contract Administrator has increased staff training regarding FACTS entries and every entry is reviewed for accuracy once uploaded by a member of the Bureau of General Services Administrative Team. If a correction is needed, the Contract Administrator is notified and the correction is made. DFS was notified of the citation discrepancies in FACTS and they have been working on a resolution.	

A-2122DEP-004	5/13/2022	Department-Wide	<p>FINDING #2</p> <p>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>RECOMMENDATION</p> <p>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>	<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. Procurement staff are researching and validating the federal identification number of the government entity in the Vendor Information Portal. The Vendor Information Portal states the business designation of each governmental entity registered to do business with the state. This designation information along with the method of procurement information is copied and placed in the comments field of the purchase requisition so that the MyFloridaMarketPlace Administrator can review/confirm prior to approving.</p>	
A-2122DEP-004	5/13/2022	Department-Wide	<p>FINDING #3</p> <p>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. This statute 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>RECOMMENDATION</p> <p>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>	<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.</p>	
A-2122DEP-004	5/13/2022	Department-Wide	<p>FINDING #4</p> <p>Of the 5,434 purchase orders documented as invitation to negotiate, 5,403 (99%) were purchase orders related to the Division of Waste Management's 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., which 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), 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 Petroleum Restoration Program 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>RECOMMENDATION</p> <p>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>	<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.</p>	

A-2122DEP-004	5/13/2022	Department-Wide	<p>FINDING #5 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 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 on a quarterly basis, in a manner and form prescribed by the department .</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>RECOMMENDATION 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>	<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. The Department of Management Services has not established the new reporting process, but once it is it will be utilized by the Department. The Procurement Checklist has been updated directing staff to send an email documenting the solicitation process and decision to the Department of Management Services State Purchasing.</p>
A-2122DEP-004	5/13/2022	Department-Wide	<p>FINDING #6 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 Division of Recreation and Parks for disposal services at a park 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>RECOMMENDATION 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>	<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 was replaced with the Single Source Process guidance document posted to the Department's Intranet Resource page under Procurement. The guidance document outlines the required documentation that is required for single source requests in the amount of \$2,500-\$34,999 and for single source requests in excess of \$35,000. The required documentation is attached and reviewed by the MyFloridaMarketPlace Administrator.</p>
A-2122DEP-004	5/13/2022	Department-Wide	<p>FINDING #7 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>RECOMMENDATION 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>	<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.</p>
A-2122DEP-007	7/25/2022	Division of Recreation and Parks	<p>FINDING #1 Within our audit sample for the period of August 1-14, 2021, Dr. Von D. Mizell-Eula Johnson State Park (Park) staff recorded overages and shortages on 25 of the 72 Daily Worksheets. Chapter 1.8 of the Operations Manual requires the Shift Operator to complete the Overage Shortage Report of the Daily Worksheet for all overages and shortages that occurred during the employee's shift. Additionally, subsection 2.4.5.3 states that <i>if there were any overages or shortages greater than 1% of the shift total or \$10.00, the Overage Shortage Report portion of the Daily Worksheet (DRP-082) must also be completed by the Shift Operator's Supervisor (or delegate).</i> Of the 25 Daily Worksheets, 15 presented overages or shortages that exceeded 1% of the total or \$10.00. Park staff did not complete the Overage Shortage Report or record any related comments on all 25 Daily Worksheets due to oversight. Based on discussions with Park staff, all Daily Worksheets are submitted to the supervisor for review.</p> <p>RECOMMENDATION We recommended the Division of Recreation and Parks (Division) work with the Park in documenting the reason for overages or shortages as required in Chapter 1.8 of the Operations Manual.</p>	<p>(1) The Division agreed with the recommendation. Park management has ensured the Shift Operator has completed the Overage Shortage Report of the Daily Worksheet for all overages and shortages that occurred during the employee's shift that are greater than 1% of the shift total or \$10.00, as stated in Chapter 1.8 in the Operations Manual along with form DRP-082.</p>

A-2122DEP-007	7/25/2022	Division of Recreation and Parks	<p>FINDING #2</p> <p>The Department's P-Card Policy requires that P-Card purchases of \$2,500 and greater must include documentation of at least two quotes, reference to a state term contract number, or a Single Source Justification Approval Form (DEP 55-199). Out of the sample of 12 P-Card purchases reviewed in the Works system, two purchases which exceeded \$2,500 did not include any of the required supporting documentation. Of these, one was payment to an equipment provider totaling \$3,072.48 for repair services for the Park's skid steer. Based on discussions and written comments in Works from Park staff, there were no other authorized repair centers in the State of Florida to service the equipment leaving no option for separate quotes. However, a Single Source Justification Approval Form (DEP 55-199) was not completed and documentation to support the procurement was not attached in Works as required for commodities or services that are only available from a single source. The remaining P-Card purchase was for waste services totaling \$3,061.10. The Park uses the P-Card to pay a monthly fee for garbage collection services. According to the Department's list of P-Card Prohibited Items, monthly recurring services are not allowed to be procured with the P-Card except payments for utilities, electric, sewer, water, telephones (not cell phones) and franchise waste services. The City of Hollywood (City) has an open market for sanitation services which allows the private sector to compete for business. Through issuance of a permit by the City, as prescribed in Section 50.05 of the Code of Hollywood, each private Contractor is granted a franchise to collect garbage, solid waste, rubbish, construction and demolition materials, rocks, and soil within the city. The waste service provider is a permitted private hauler in the City; however, it is not the only waste hauler with an active permit from the City. Based on discussions with Park staff, there are other vendors in the area that provide garbage collection services. During this audit, the Department's procurement unit in the Division of Administrative Services Bureau of Finance and Accounting indicated payment for monthly garbage collection services should not be made with the P-Card and need to be procured through a purchase order given the availability of other vendors that provide such services.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with the Park to ensure staff are properly trained to maintain required purchasing documentation and procurement practices for purchases \$2,500 or greater to ensure they are in accordance with the Department's P-Card Policy.</p>	(2) The Division agreed with the recommendation. Park staff have been retrained to maintain required purchasing documentation and procurement practices for purchases \$2,500 or greater to ensure they are in accordance with the Department's P-Card Policy.	
A-2122DEP-007	7/25/2022	Division of Recreation and Parks	<p>FINDING #3</p> <p>With respect to identification marking of Department property items, Rule 69I-72.004, F.A.C., states, <i>each property item shall be permanently marked with the identification number assigned to that item to establish its identity and ownership by the custodian holding title to the item. The marking shall visually display the property identification number of the item and may include an electronic scanning code (barcode) to facilitate electronic inventory procedures. Items with the same class code shall be marked in a similar manner to facilitate identification.</i> Department Policy, ADM 320, requires numbered tags for all furniture and equipment to include a barcode which shall be used to conduct automated physical property inventories at least once each fiscal year. From our review of 18 sampled Park property items, three were not marked with the assigned property tag to indicate identification and ownership of the item. ADM 320 states that all assets with a barcode must be physically scanned during inventory <i>unless item is missing a tag, tag is illegible, or tag has not been received for newly acquired property.</i> For items with missing or damaged tags, replacement property tag forms must be attached to the Inventory Certification form that is submitted to the Bureau of Finance and Accounting Property Unit for review. For the three sampled property items, Park staff did not attach the property tags onto the assigned equipment based on the fact that the property tags were initially printed on paper. Park staff have not requested replacement tags to obtain metal property tags and have kept the paper property tags on file.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with the Park to ensure property identification numbers are affixed to state property in accordance with ADM 320 and Rule 69I-72.004, F.A.C.</p>	(3) The Division agreed with the recommendation. Park staff have ensured property identification numbers are affixed to state property in accordance with ADM 320 and Rule 69I-72.004, F.A.C.	
A-2122DEP-007	7/25/2022	Division of Recreation and Parks	<p>FINDING #4</p> <p>Chapter 1.6 of the Operations Manual requires all Volunteer records be maintained in the Volunteer's VSys profile to include, but not limited to, the following: Volunteer agreements, hours served, training, and background checks. Regular service Volunteers must annually sign the Division's Volunteer Agreement. Group Volunteers must complete a Group Volunteer Agreement to include the names of participants serving as Volunteers in the group project. Regular service Volunteers are also required to complete the Annual DEP Combo Training and background checks must be conducted prior to start of Volunteer service at a park. During our audit, we noted that several Volunteer records were not maintained accurately or consistently in VSys as required. With respect to our analysis of the eight Park resident Volunteers, 12 group Volunteers, and 39 group Volunteer activities at the Park from July through December 2021, we noted the following: • Four resident Volunteers did not complete the Annual DEP Combo Training. • Record of a sexual predators and offender's registration search conducted prior to start of service at the Park was missing for one resident Volunteer. • Nine Group Volunteer Agreements were completed and uploaded in VSys. Of the nine, four Agreements were uploaded during our audit. The lists of participants were either included or attached to the Agreements. • A Volunteer Agreement for a Park resident Volunteer was inadvertently uploaded into one of the group Volunteer's VSys profile. • Seven of the 39 group Volunteer activities were not recorded in VSys. Further, the number of hours in VSys for one of the group activities was incorrectly reported. As a result, there are 644 hours less reported in VSys compared to the Park's tracking log for all groups that volunteered at the Park during the sampled period.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with the Park to ensure the process of administering Volunteers and maintaining Volunteer records are in compliance with the requirements of the Operations Manual.</p>	(4) The Division agreed with the recommendation. Park staff have ensured the process of administering Volunteers and maintaining Volunteer records follows the requirements of the Operations Manual.	

A-2122DEP-010	6/30/2022	Division of Recreation and Parks	<p>FINDING #1 Based on Paragraph 31.c., iv., of the Agreement CA-1417 (Agreement) with Schwarze Enterprises, Inc. (Concessionaire) at DeLeon Springs State Park (Park), the Accessibility and Inclusion Policy must be posted on the Concessionaire's 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>RECOMMENDATION We recommended the Division of Recreation and Parks 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. The Concessionaire posted its Accessibility and Inclusion Policy on their website as required and directed by the Park Manager. The Agreement expired on September 30, 2022. Prior to that expiration, the Division conducted a Call for Business Plans to assure continued services in the Park. Schwarze Enterprises was not selected to provide services through the process and is no longer an authorized Concessionaire. Subsequently, all Florida State Parks related content, including the Accessibility and Inclusion Policy was removed from Schwarze's website. The same corrective action applies to the new Concessionaire.	
A-2122DEP-010	6/30/2022	Division of Recreation and Parks	<p>FINDING #2 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 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's 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 [Park Manager] 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>RECOMMENDATION 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. The Concessionaire conducted the required checks as instructed by the Division and provided investigation results to the Department. The Agreement expired on September 30, 2022. Prior to that expiration, the Division conducted a Call for Business Plans to assure continued services in the Park. Schwarze Enterprises was not selected to provide services through the process and is no longer an authorized Concessionaire. On June 6, 2022, the Bureau Chief of District 3 Parks sent a district-wide email to Park Managers clarifying the Division's expectation that quarterly reports be accurately completed and outlining specific responsibilities for examination of sexual predator and sexual offender checks. The same corrective action applies to the new Concessionaire.	
A-2122DEP-010	6/30/2022	Division of Recreation and Parks	<p>FINDING #3 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>RECOMMENDATION 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. The Agreement expired on September 30, 2022. Prior to that expiration, the Division conducted a Call for Business Plans to assure continued services in the Park. Schwarze Enterprises was not selected to provide services through the process and is no longer an authorized Concessionaire. The same corrective action applies to the new Concessionaire.	

A-2122DEP-010	6/30/2022	Division of Recreation and Parks	<p>FINDING #4</p> <p>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's Operations Manual, to approve and file the plan, <i>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's 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>RECOMMENDATION</p> <p>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>	<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. The Agreement expired on September 30, 2022. Prior to that expiration, the Division conducted a Call for Business Plans to assure continued services in the Park. Schwarze Enterprises was not selected to provide services through the process and is no longer an authorized Concessionaire. The same corrective action applies to the new Concessionaire.</p>	
A-2122DEP-010	6/30/2022	Division of Recreation and Parks	<p>FINDING #5</p> <p>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>RECOMMENDATION</p> <p>We recommended the Division work with the Park Manager and Concessionaire to ensure that lawn maintenance is performed according to Agreement requirements.</p>	<p>(5) The Division agreed with the recommendation. The Agreement expired on September 30, 2022. Prior to that expiration, the Division conducted a Call for Business Plans to assure continued services in the Park. Schwarze Enterprises was not selected to provide services through the process and is no longer an authorized Concessionaire. The same corrective action applies to the new Concessionaire.</p>	
A-2122DEP-012	10/10/2022	Division of Air Resource Management	<p>FINDING #1</p> <p>According to Section 320.03, F.S., tag fees returned to the County must be deposited <i>into a local Air Pollution Control Program Trust Fund, which must be established by the County and used only for Air Pollution Control Programs relating to the control of emissions from mobile sources and toxic and odor emissions, air quality monitoring, and facility inspections pursuant to chapter 403 or any similar ordinance.</i> Duval County (County) has established a local Air Pollution Control Trust Fund. The County's tag fee revenues are deposited to this fund. However, the trust fund contains additional funds which are not associated with the Air Pollution Control Program (Program). These funds include a 2004 assessed penalty of \$305,898.14, interest, and adjustments to market securities which are not attributable to tag fee revenues. The Year End Financial Statement's summary of the Program Trust Fund included a listing of the original penalty as well as the accrued interest on both tag fee revenues and the original penalty amount. Per Section 320.03, F.S., the amount of tag fees returned to the County is based on the ending balance of the Program trust fund. If the Fiscal Year End unencumbered balance of the County's Program trust fund is less than 50% of the tag fees returned to the County, the County receives 75% of the following year's tag fees. If the Program trust fund balance exceeds 50% of tag fees returned to the County, the County receives 50% of the following year's tag fee collections. The fiscal year end 2021 unencumbered ending balance in the local Air Pollution Control Trust Fund was \$757,449.53, which exceeds 50% of the fees returned to the County for 2021 (\$682,570.73). However, upon adjustment of the original \$305,898.14 penalty, as well as \$212,127.61 in accrued interest, the adjusted balance of \$239,423.78 does not exceed 50% of the fees returned to the County. Each year since 2004, the County has subtracted all interest earned in the trust fund, both from tag fee revenues and the penalty amount from the adjusted balance. The County has not allocated a portion of the earned interest to tag fee funds. As a result, the County's adjusted balance has excluded accruing interest revenue which should have been used in the calculation of the ending unencumbered balance. Given these circumstances, the Division does not have assurance that the County's unencumbered balance is being reported accurately.</p> <p>RECOMMENDATION</p> <p>We recommended the Division of Air Resource Management (Division) work with the County to ensure that the local Air Pollution Control Program Trust Fund established by the County is used only for Air Pollution Control Programs as required under Section 320.03, F.S. In addition, if the County is unable to provide the Division assurance of the accuracy of the reported unencumbered balance, we recommended the Division reduce the County's allocation of tag fees to 50% of the amount collected. We further recommended the Division seek reimbursement for funds determined to be allocated to the County in excess of the percentage allowed under Section 320.03, F.S.</p>	<p>(1) The Division agreed with the recommendations. Duval County submitted their tag fee certification statement for the period ending 9/30/22 and all the non-AIR related penalty monies and interest earned have been removed from the statement. The beginning balance on 10/1/21 was \$10,420.13 less than the ending balance on the 9/30/21 statement but does not affect the determination of 50 cents or 75 cents as they will be moving back to 50 cents as of 10/2/22. The Division will make the payment adjustments in the January 2023 monthly payment.</p>	

A-2122DEP-015	5/4/2023	Division of Waste Management	<p>FINDING #1</p> <p>Some deliverables required by the Grant Agreement SW122 (Agreement) were incorrect, incomplete, or missing entirely. The quarterly summary report required by the Agreement needed to cover eight areas of technical information. Additionally, the reports needed to include four parts of information. Based on our review, the quarterly reports only listed seven areas of technical information, did not have the date of response, had incomplete responses provided by the Southern Waste Information eXchange, Inc. (Grantee), and did not have a total number of requests categorized by area of technical information. Logs of labor with date of maintenance and task accomplished were required for routine maintenance on websites. Logs of labor were provided, including task accomplished, but the service in May 2022 had a generic description of "various web site updates." The Grant Manager did not address this generic description or request a more detailed log. During the audit process, a more detailed log was requested and was provided by the Grantee. The detailed log stated the changes were only to internal coding with no visible changes made to the website. Additionally, some of the Grantee's employees completed work on the websites. Logs of labor provided for Grantee employees working on the website were their weekly timesheets. The timesheets showed when labor was done but not the task accomplished as required by the Agreement. The Grantee was required to provide an electronic copy of the updated database. The electronic copy of the updated database for Task 6 was provided to the Grant Manager as a link to the database. The database had a downloadable copy functionality. No electronic copy was created by the Grantee or Grant Manager. Task 7 required research into the types and volumes of agricultural plastics waste generated by the citrus industry in Florida. The Grantee provided a report that initially lacked the type of agricultural waste but provided the information during the audit process. Tasks 2 and 6 had deliverables for copies of direct mailing postcards or documents mailed and a copy of the mailing list. The copies of direct mailing postcards and documents mailed were provided during the audit process. The copy of the mailing list for both tasks was not created; only a link to the active database was provided. Task 6 deliverables also required a list of responsive companies; however, a list was not created. The Task 8 deliverable required the final destination for disposal, copies of pharmaceutical clearinghouse website pages, and documentation of transport receipt and proper disposal by a permitted facility. The final destination for disposal and documentation of transport receipt for an event during the second quarter was provided during the audit process. Copies of pharmaceutical clearinghouse website pages were provided by the Grantee during the audit process. Task 3 deliverables required a copy of the presentation and summary of knowledge obtained for each event attended. A summary of knowledge obtained at the event and the presentation given at the Recycled Florida Today event were both provided by the Grantee during the audit process. Task 4 required confirmation of exhibit space or sponsorship and a list of participants, if available. The confirmation of exhibit space and list of participants for the Recycle Florida Today Conference in June 2022 was provided during the audit process. Attachment 4, Public Records Requirements, stated that <i>the Grantee is required to maintain Public Records of all documents, papers, letters, or other material, regardless of physical form, characteristics, or means of transmission made or received by the Grantee in conjunction with the Agreement.</i> The Grantee was required to operate as a clearinghouse for Task 1. This task included receiving inquiries for information, responding to requests, and keeping track of these with a summary report. Task 7 required the Grantee to research the types and volumes of agricultural plastics waste generated by the citrus industry in Florida and provide a summary report. Each summary report was lacking information. The Task 1 summary report did not provide responses to inquiries, was missing an area of technical information and lacked the date of response. The Grantee stated that no documentation was retained regarding Task 1 duties so no back up documentation was available to fill in gaps of information. The Task 7 summary report was missing the types of agricultural plastics as required. The Grantee did clarify that only one type of plastic was researched but did not retain any of the documentation from research and could not cite sources for research. The incorrect, incomplete, and missing deliverables identified during the audit were addressed with the Grantee and the Grant Manager. These oversights by both the Grantee and Grant Manager could lead to ineligible reimbursement for Task costs. In addition, the Grantee would not be able to meet Public Records requests, as required.</p> <p>RECOMMENDATION</p> <p>We recommended the Department ensure deliverables are completed prior to approval of reimbursement requests. We also recommended the Department review the deliverable language in the Agreement, prior to executing the Agreement, each year to confirm that it fits the associated tasks. We further recommended the Department work with the Grantee to ensure procedures are implemented to maintain documentation associated with work required by the Agreement.</p>	(1) The Department agreed with the recommendations. The Grant Manager will ensure deliverables are completed prior to approval of reimbursement requests and send emails to Grantees approving deliverables before the reimbursement request is submitted for payment. SW123 has been amended to provide clarity in deliverable descriptions to ensure they fit the tasks. The Division of Waste Management (Division) will work with the Grantee to ensure documentation associated with work under SW123 is appropriately maintained in accordance with public records requirements.	
A-2122DEP-015	5/4/2023	Division of Waste Management	<p>FINDING #2</p> <p>Tasks 3 and 4 had deliverables that were due within ten days after the related event. The Task 7 deliverable was due within ten days following the end of each collection event. The Task 3 events took place on January 26, 2022, for the Recycle Florida Today conference and March 7-9, 2022, for the Plastics Recycling Conference. The deliverables that were provided during the Agreement period for these Tasks were provided over ten days after the events on April 3, 2022. The Task 4 events during quarter one took place on July 21-24, 2021, for the Environmental Permitting Summer School, August 8-10, 2021, for the Southeast Recycling Conference & Trade Show, and September 7-9, 2021, for the Recycle Florida Today Conference. The deliverables for these events were provided on October 4, 2021. The Task 4 event, Southeast Recycling Conference & Trade Show, in quarter three took place from March 13-16, 2022. The deliverable was provided April 5, 2022. The deliverables for Tasks 3 and 4 were submitted with the quarterly progress reports instead of within ten days of each event. The Task 7 deliverable was submitted with the fourth quarter progress report, but work was done in the second and third quarters. The untimely submission of the deliverables was addressed with the Grantee and Grant Manager during the audit process. The Grantee stated Task due dates were not properly updated from the previous Grant Agreement. These oversights by the Grantee lead to deliverables not being processed timely and in accordance with the requirements of the Agreement.</p> <p>RECOMMENDATION</p> <p>We recommended the Department work with the Grantee to ensure deliverables are submitted timely as required by the Agreement.</p>	(2) The Department agreed with the recommendation. SW123 was amended to require all deliverables be submitted quarterly with reimbursement requests.	

A-2122DEP-015	5/4/2023	Division of Waste Management	<p>FINDING #3 Based on Exhibit A, Minimum Operational Tasks 3 and 4 required the Grantee to get pre-approval for travel associated with these Tasks. The Grantee did not request pre-approval for travel that was completed during the Agreement period. However, the Grantee submitted reimbursement for travel expenses in the first and fourth quarters after the respective events, Recycle Florida Today in September 2021 and Recycle Florida Today in June 2022. Appendix II of the Agreement contained an Estimated SWIX Travel Budget Attachment that provided cost estimates for all anticipated travel. The travel in September was not included as an event and was not included on the Task 4 description. The travel in June was included and had a rental vehicle listed as the anticipated mode of transportation. Both travel reimbursements reflected that a personal vehicle was used and map mileage was requested on the reimbursement. While map mileage could be an eligible reimbursement, per Section 112.061, F.S., if common carrier fare is determined to be the most economical mode of transportation, then the Grantee would need to be reimbursed for the lower amount. There was no documentation showing an analysis was completed by the Grantee or Grant Manager. According to the Grant Manager, Appendix II of the Agreement was thought to be the pre-approval for all travel. The lack of pre-approval, by the Grant Manager, for travel to be conducted as part of the Agreement could result in ineligible expenses being incurred by the Grantee.</p> <p>RECOMMENDATION We recommended the Department ensure the Grant Manager is approving all travel prior to the travel date, as required by the Agreement.</p>	(3) The Department agreed with the recommendation. The next Grant Agreement will require the Grantee to send an email to the DEP Grant Manager requesting approval at least two weeks prior to the travel occurring to ensure that Grant Manager review and approval of all covered travel is obtained prior to the travel occurring.	
A-2122DEP-015	5/4/2023	Division of Waste Management	<p>FINDING #4 The Agreement states in part, <i>the Grantee shall be paid on a cost reimbursement basis for all eligible project costs and, to be eligible for reimbursement, costs must be in compliance with laws, rules, and regulations applicable to expenditures of State funds, including, but not limited to, the Reference Guide for State Expenditures.</i> Some invoices provided as supporting documentation for payment requests did not meet these requirements. • Invoices for two vendors did not meet itemization requirements. The Grantee and Grant Manager provided more detailed invoices during the audit process. • Service dates were missing on invoices for hard disk drive sanitization and IT & Network Services. • Documentation for salary reimbursement did not meet the requirement of having position classification. Attachments 1, 2, 3 and 9 of the Agreement covered allowable or required costs and laid out documentation requirements for cost reimbursement for invoices and salary. Based on our review, we found the following: • Task 4 required the Grantee to exhibit at or sponsor three trade association conferences during the Grant period. The Grantee attended five total events, only three of which were listed in the Grant Work Plan. The two events not listed in the Grant Work Plan, Southeast Recycling Conference & Trade Show in August 2021 and Recycle Florida Today in September 2021, were delayed events that were on the previous Grant Agreement, SWI21. No amendment was done to add these events to the Agreement. The Grantee attended and was reimbursed for salary and travel expenses for these two additional events even though they were not authorized by the Agreement. • The Agreement covered the period July 1, 2021, to June 30, 2022 and included an Indirect Cost Allocation Plan. Supporting documentation submitted by the Grantee included an invoice for membership renewal to Recycle Florida Today. The Grantee was reimbursed for this expense although the invoice for the membership was dated November 9, 2020, and service covered events that took place during the previous Grant Agreement (SWI21). • Some costs were allocated under indirect cost that were not included in the Indirect Cost Allocation Plan. These costs included a post office box service fee and moving expenses. Workers' compensation insurance reimbursement was included in the Indirect Cost Allocation Plan, but the Special Terms and Conditions required the Grantee, at its sole expense, to maintain workers' compensation. The order of precedence in the event of conflicting provisions is provided in Attachment 1, which states <i>Attachments...in numerical order as designated in the Standard Grant Agreement.</i></p> <p>RECOMMENDATION We recommended the Department work with the Grantee and Grant Manager to ensure costs requested for reimbursement and costs reimbursed are in accordance with the Agreement.</p>	(4) The Department agreed with the recommendation. The Grant Manager will ensure costs requested for reimbursement and costs reimbursed are in accordance with the Agreement by clearly identifying eligible costs in the Work Plan and monitoring the quarterly reimbursement submittals. The Indirect Cost Agreement will be reviewed by the Office of General Counsel to ensure appropriate costs are considered eligible as indirect.	
A-2122DEP-015	5/4/2023	Division of Waste Management	<p>FINDING #5 The Agreement included a budget for the total allowable costs for each Task. During our review, some invoices and salary expenses were found to be allocated to incorrect Tasks. • Two events associated with Task 3 (Recycle Florida Today in January 2022 and Plastics Recycling Conference in March 2022) had salary expenses misallocated to Task 1. • One event associated with Task 4 (Southeast Recycling Conference and Trade Show attended in March 2022) had salary expenses for the event misallocated to Task 3. • Two invoices associated with Task 8 for chairs and radio advertisements were misallocated to indirect expenses in Task 1. • Tax withholding (fringe) was mistakenly paid by the Grantee for an employee who did not work in April and May 2022. The Grantee removed the amount from the reimbursement request total and noted an error but did not note removal from the total. The Grant Manager deducted this fringe cost again when calculating the reimbursement total and amount the Grantee needed to refund the Department. Lack of oversight by the Grant Manager when reviewing reimbursement requests resulted in costs being allocated to the incorrect Task's budget, amounts being incorrectly deducted, and final Task cost totals to be inaccurate.</p> <p>RECOMMENDATION We recommended the Department work with the Grant Manager to implement internal controls to ensure costs are allocated to the correct Task/category prior to approving reimbursement requests. We also recommended the Department review cost allocation and recalculate the total amount eligible to be reimbursed to the Grantee to determine if the correct amount was reimbursed by the Department. In addition, we recommended the Department collect any amount that is determined to be owed to the Department.</p>	(5) The Department agreed with the recommendation. The Grant Manager will work with the Grantee during review of reimbursement requests to ensure costs are allocated to the correct Task/category prior to approving. The Division will review the cost allocation and determine if the correct amount was reimbursed by the Department. The Division plans to ask the Grantee to return any funds determined to be ineligible to the Department. Additionally, the Division will more closely monitor future invoices for expenditures by Task number to ensure costs are allocated to the Task number listed in the Work Plan.	

A-2122DEP-016	5/5/2023	Division of Recreation and Parks	<p>FINDING #1</p> <p>According to Agreement CA-0415 between the Department, Division of Recreation and Parks (Division) and Coral Reef Park Company (Concessionaire) at John Pennekamp State Park (John Pennekamp) and CA-0315 between the above parties at Bahia Honda State Park (Bahia Honda), at a minimum, cash register receipts shall: <i>a) Clearly state the attraction, rental or service purchased</i>. Both Agreements also state in part, <i>customer refunds shall be documented by customer signed sales slips indicating receipt of the refund; and, the document shall state the reason for the refund; identify the cashier making the refund; date stamp and time the refund, and be maintained electronically within the point of sale system</i>. Although sales receipts at both operations list items and services purchased by category, the descriptions used are very broad and do not clearly state the attraction, rental or service purchased. At both John Pennekamp and Bahia Honda, refunds and voided receipts are kept by the Concessionaire with daily paperwork. A supervisor's approval is required for all refunds and voided transactions. However, at John Pennekamp refunds are processed through the point of sale system and can be processed electronically without the customer present which prevents the requirement of a customer signature being present on original receipts as specified in the Agreement. The point of sale system records the user that completes the refund or void in a transaction history log, but no physical signature is present on the retained receipts. At Bahia Honda some refunds are completed by phone which prevents the customer from signing for the refund.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with the Concessionaire to ensure sales slips contain all information required in the Agreements. We also recommended the Division work with the Concessionaire to ensure records supporting all refund transactions with customer signed sales slips indicating the receipt and reason for the refund are maintained as required in the Agreement.</p>	(1) The Division agreed with the recommendation and will work with the Concessionaire to ensure sales slips contain all information required in the Agreements. The Division will also work with the Concessionaire to ensure records supporting all refund transactions with customer signed sales slips indicating the receipt and reason for the refund are maintained as required in the Agreements.	
A-2122DEP-016	5/5/2023	Division of Recreation and Parks	<p>FINDING #2</p> <p>According to both Agreements, The Concessionaire shall establish and maintain bank accounts (checking, savings, etc.) that are used solely for operations for this Concession Agreement and are separate from any other Concession Agreement and non-Concession Agreement operations. We identified bank transfers of funds between the operations at John Pennekamp and Bahia Honda. According to the Concessionaire, these transfers are made when a sole company payment is made from one account and the cost needs to be distributed to the other Park. In addition, bank transfers between the two Concessionaire accounts are made when there is a need for additional funding by one Park. All other activity is solely related to operations under each Agreement.</p> <p>RECOMMENDATION</p> <p>We recommended that the Division work with the Concessionaire to ensure bank accounts are used as required by the Agreements.</p>	(2) The Division agreed with the recommendation and intends to seek clarification from the Office of General Counsel regarding the intent and meaning behind the Agreements' requirement to maintain separate accounts.	
A-2122DEP-016	5/5/2023	Division of Recreation and Parks	<p>FINDING #3</p> <p>Under both Agreements, the Concessionaire is required to obtain pre-approval for menu items, resale merchandise, hours of operation, rental equipment, boat tours and boat tour schedules, staff schedules, cleaning supplies, and Wi-Fi. The Concessionaire is also required to submit a draft Maintenance and Repair Plan, Environmental Protection Plan, and Safety Plan for review and approval by the Department, prior to initial operations. During the audit, there was no pre-approval documentation provided and all three Plans for both Parks were approved during the audit process.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with Park management to ensure pre-approvals are obtained and Maintenance and Repair Plans, Environmental Protection Plans, and Safety Plans meet Division expectations as required.</p>	(3) The Division agreed with the recommendation and will work with Park management to ensure pre-approvals are obtained and Maintenance and Repair Plans, Environmental Protection Plans, and Safety Plans meet Division expectations as required.	
A-2122DEP-016	5/5/2023	Division of Recreation and Parks	<p>FINDING #4</p> <p>According to CA-0415 and CA-0315, the <i>Concessionaire shall provide recreational equipment rentals... c. unisex bicycles, varying in style to accommodate different ages and sizes of riders; d. beach chair setups, each of which consists of two chairs and one umbrella</i>. Agreement CA-0315 states in part, <i>Concessionaire shall provide glass-bottom boat, snorkeling and diving tours and other similar tours with pre-approval by the Park Manager</i>. During the audit, it was determined that bicycles and beach chair setups (each of which consists of two chairs and one umbrella) are not available to rent at either location as required by Exhibit A, section 2.e.1.c and d, of Agreements CA-0415 and CA-0315. In addition, glass-bottom boat tours are not offered at Bahia Honda as required by Exhibit A, section 2.e, of Agreement CA-0315. The Concessionaire explained that bicycles were offered for a short time but that the proximity to the highway was a safety issue and led to theft. Although beach chairs are available to rent, the beach chair setups, each of which consists of two chairs and one umbrella, are not offered.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with the Park Manager 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>	(4) The Division agreed with the recommendation and will work with the Park Manager and Concessionaire to ensure that required services outlined in the Agreement are being provided or amend the Agreements to meet the Division's current need for services.	

A-2122DEP-016	5/5/2023	Division of Recreation and Parks	<p>FINDING #5</p> <p>According to CA-0415, the <i>Concessionaire shall pay a monthly fee to the Park of \$20.00 per machine not requiring heating element or refrigeration, and \$30.00 per machine requiring heating element or refrigeration, unless the machine is located in an area where electricity is paid for by the Concessionaire.</i> There are seven machines (3 drink, 2 washers, 2 dryers) that are located in areas in which electricity is not directly paid by the Concessionaire. Two of the seven machines do not contain a heating or cooling element. The Concessionaire is currently paying \$90 for three vending machines with heating or cooling. The Concessionaire is currently not being invoiced by the Park for two \$20 machines and two \$30 machines which is a total of \$100 monthly.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with the Park Manager and the Concessionaire to ensure the Concessionaire is invoiced for the correct amount of vending machines as required. We also recommended the Division work with the Park Manager to determine the amount owed for vending machine fees due to incorrect billing by the Park and collect the amount due.</p>	(5) The Division agreed with the recommendation and will work with the Park Manager and the Concessionaire to ensure the Concessionaire is remitting the correct number of vending machines as required. The Division will also work with the Park Manager to determine the amount owed for vending machine fees due to incorrect billing by the Park and collect the amount due.	
A-2122DEP-016	5/5/2023	Division of Recreation and Parks	<p>FINDING #6</p> <p>Special Conditions, Paragraph F of CA-0415 and CA-0315 states in part, <i>Total Gross Sales, for the purpose of this Agreement, shall be defined as all sales of goods, merchandise, food, vending and services generated as a result of the Concessionaire's operations at or associated with the Park...Total Gross Sales shall not include: ... 4. pass through fees, which include: a. admission fees collected by the Concessionaire on behalf of the Department.</i> At John Pennekamp an admission fee is not being collected by the Concessionaire for day visitors arriving by boat. At Bahia Honda an admission fee is being collected by the Concessionaire for day visitors arriving by boat. However, the total amount of the admission fee is not being submitted to the Department. Rather, the admission fee is counted as gross sales and 13% of the admission fee is submitted to the Department.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with Park management and the Concessionaire to ensure admission fees are collected and the full amount is submitted to the Department as required. We also recommended the Division work with Park management and the Concessionaire to determine and collect admission fees owed to the Department.</p>	(6) The Division agreed with the recommendation and will work with Park management and the Concessionaire to ensure admission fees are collected and the full amount is submitted to the Department as required. The Division will also work with Park management and the Concessionaire to determine and collect admission fees owed to the Department.	
A-2122DEP-016	5/5/2023	Division of Recreation and Parks	<p>FINDING #7</p> <p>Paragraph 1 of the General Conditions of CA-0415 states in part, <i>The Concessionaire shall be responsible for compliance with: a) all applicable federal, state, and local laws, rules, regulations and ordinances.</i> Furthermore, Section 380.0685, F.S. states in part, <i>State parks in area of critical state concern in a county which creates land authority: surcharge on admission and overnight occupancy. — The Department of Environmental Protection shall impose and collect a surcharge of 50 cents per person per day, or \$5 per annual family auto entrance permit, on admission to all state parks in areas of critical state concern located in a county which creates a land authority pursuant to s. 380.0663(1), and a surcharge of \$2.50 per night per campsite, cabin, or other overnight recreational occupancy unit in state parks in areas of critical state concern located in a county which creates a land authority pursuant to s. 380.0663(1); however, no surcharge shall be imposed or collected under this section for overnight use by nonprofit groups of organized group camps, primitive camping areas, or other facilities intended primarily for organized group use.</i> The Concessionaire at John Pennekamp is collecting and submitting the required \$2.50 per night for overnight guests; however, the 50 cents per person surcharge is not being collected or submitted as required.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with Park management and the Concessionaire to ensure Monroe County Surcharge requirements are being followed as required by Florida Statutes. In addition, the Division should ensure the surcharge collected is submitted to the Department in order for the surcharge collections to be provided to Monroe County. We also recommended the Division work with the Concessionaire to determine the amount of surcharge owed to Monroe County and collect the surcharge so that it can be provided to Monroe County per Florida Statutes.</p>	(7) The Division agreed with the recommendation and will consult with the Office of General Counsel to clarify understanding of Monroe County Surcharge requirements.	

A-2122DEP-016	5/5/2023	Division of Recreation and Parks	<p>FINDING #8</p> <p>In accordance with Exhibit B, Paragraph 7 of CA-0415, <i>the Concessionaire will provide at least \$1,500,000 in Capital Improvement Costs for the purpose of enhancing the Facilities at the Park ("Capital Improvement Funding") as follows: a. The Capital Improvements will be identified and agreed to in writing by both parties no later than December 31, 2015, unless the parties mutually agree to extend this deadline. b. If the parties cannot agree on the Capital Improvements, the Concessionaire shall pay to the Department the Capital Improvement Funding prior to April 30, 2020. c. If the parties agree on the Capital Improvements, the Concessionaire shall complete the Capital Improvements no later than April 30, 2020. If the agreed upon Capital Improvements are valued at less than the Capital Improvement Funding, the Concessionaire shall pay to the Department the remaining balance of the Capital Improvement Funding prior to June 30, 2025. d. Constructed Capital Improvements shall immediately become the property of the Department. Capital Improvement Costs shall amortize each year on April 30 based upon the capitalized Capital Improvement costs then incurred at a rate of one seventh thereof for a period of seven years, provided all such Capital Improvement Costs are fully amortized by March 30, 2035.</i> Documentation was provided showing Division approval for a Capital Improvement extension through March 1, 2021; however, no further documentation of plans or extensions was provided. During the site visit the Park Manager explained that there are plans to build a centralized building that contains the Concessionaire's operations, as well as the Park's visitor center. Per the Park Manager, the Concessionaire and the Division are in the planning process for this project and all Capital Improvement funds will be allocated to that project. In accordance with Exhibit B, Paragraph 7 of CA-0315, <i>the Concessionaire will provide at least \$500,000 in Capital Improvement Costs for the purpose of enhancing the Facilities at the Park ("Capital Improvement Funding") as follows: a. The Capital Improvements will be identified and agreed to in writing by both parties no later than December 31, 2015, unless the parties mutually agree to extend this deadline. b. If the parties cannot agree on the Capital Improvements, the Concessionaire shall pay to the Department the Capital Improvement Funding prior to April 30, 2020. c. If the parties agree on the Capital Improvements, the Concessionaire shall complete the Capital Improvements no later than April 30, 2020. If the agreed upon Capital Improvements are valued at less than the Capital Improvement Funding, the Concessionaire shall pay to the Department the remaining balance of the Capital Improvement Funding prior to June 30, 2025. d. Constructed Capital Improvements shall immediately become the property of the Department. Capital Improvement Costs shall amortize each year on April 30 based upon the capitalized Capital Improvement costs then incurred at a rate of one seventh thereof for a period of seven years, provided all such Capital Improvement Costs are fully amortized by March 30, 2035.</i> To date, the Concessionaire has provided \$213,969.65 in Capital Improvement Costs. An estimate for Decking for an additional \$136,150.00 was provided in November 2018; however, the project has not started. In addition, there were no extensions granted for the remainder of the required Capital Improvement Costs.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with Park management and the Concessionaire to ensure extensions are granted, as required by both Agreements.</p>	(8) The Division agreed with the recommendation and will work with Park management and the Concessionaire to ensure extensions are granted, as required by both Agreements.	
A-2122DEP-016	5/5/2023	Division of Recreation and Parks	<p>FINDING #9</p> <p>The General Conditions, Paragraph 35, of CA-0415 and CA-0315 states in part, <i>The Concessionaire shall use the U.S. Department of Homeland Security's E-Verify Employment Eligibility Verification system to verify the employment eligibility of: a. All persons employed by the Concessionaire, during the term of this Agreement, to perform employment duties within Florida; and, b. All persons (including subcontractors) assigned by the Concessionaire to perform work pursuant to this Agreement. The Concessionaire shall include this provision in all subcontracts it enters into for the performance of work under this Agreement.</i> Paragraph 36, states in part, <i>The Department shall conduct a sexual predator and sexual offender check on the Concessionaire's Agreement Manager and all other officers, employees and subcontractors of Concessionaire prior to executing this Agreement. The Concessionaire shall keep a copy of its investigation records in Concessionaire's personnel files that will be available to the Department during the Concessionaire's regular office hours.</i> At John Pennekamp, there were 58 employees on the Concessionaire's payroll in September 2021. Of those employees, E-Verify employment eligibility verifications and sexual predator and offender searches were completed and maintained in the Concessionaire's personnel files for 33 employees. Of the 25 employee files not maintained, the Concessionaire advised that 9 employee files were destroyed in Hurricane Irma and reproduced during the audit. There were 16 employees on the payroll that employee files were not provided. At Bahia Honda, there were 13 employees on the Concessionaire's payroll in September 2021. Of those employees, E-Verify employment eligibility verifications and sexual predator and offender searches were completed and maintained in the Concessionaire's personnel files for 8 employees. According to the Concessionaire, the 5 employee files not maintained were destroyed in Hurricane Irma and reproduced during the audit.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with Park management and the Concessionaire to ensure E-Verify employment eligibility verifications and sexual predator and offender searches are completed as required.</p>	(9) The Division agreed with the recommendation and will work with Park management and the Concessionaire to ensure E-Verify employment eligibility verifications and sexual predator and offender searches are completed as required.	

A-2122DEP-016	5/5/2023	Division of Recreation and Parks	<p>FINDING #10 Chapter 5.2 Section 8 of the Division's Operations Manual states in part, <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. During the walk through, the Park Manager will review and complete each item in the Concessionaire Quarterly Evaluation form and make notes where appropriate. Once completed, the Park Manager and Concessionaire will discuss and sign and date the form. Any deficiencies noted in the walk-through must be corrected by the Concessionaire. To document the deficiency, the Park Manager needs to issue a Notice of Non-Compliance.</i> We reviewed four Quarterly Evaluations from the audit period for both Park operations. In all eight Quarterly Evaluations, the Park Managers noted the Concessionaire was in compliance by marking "Yes" for Section 3.E.7 Safety Plan provided to Park Manager and is revised and approved annually, Section 6.A Concessionaire provides the services outlined in the terms of the Agreement, and Section 9.C Any deviations from negotiated Capital Improvements are well documented and approved by the Department. However, the Safety Plan was not updated in 2021, services outlined in the Agreements are not being offered, and capital improvements are not being executed as outlined in the Agreement. Additionally, all Quarterly Evaluations noted the Concessionaire had completed and maintained all E-Verify employment eligibility verifications and sexual predator and offender searches as required.</p> <p>RECOMMENDATION We recommended the Division work with the Park Manager to ensure Concessionaire Quarterly Evaluations are completed with accurate information to support the actual performance and compliance of the Concessionaire.</p>	(10) The Division agreed with the recommendation and will work with the Park Manager to ensure Concessionaire Quarterly Evaluations are completed with accurate information to support the actual performance and compliance of the Concessionaire.	
A-2122DEP-017	7/27/2022	Division of Recreation and Parks	<p>FINDING #1 According to Paragraph 18.c. of Agreement CA-1617 (Agreement) with Cornelius Enterprises USA, Inc. (Concessionaire) at Tomoka State Park (Park), <i>the Concessionaire will provide a monthly Profit and Loss Statement to the Department in the form attached as Exhibit E. Such statement will include the results of the Concessionaire's operations pursuant to this Agreement for each calendar month or portion thereof. The Concessionaire will deliver the statement to the Park Manager no later than the 20th day of the succeeding month.</i> Based on the reviewed Monthly Report of Concessionaire's Total Gross Sales documentation submitted to the Park for the audit period, the Concessionaire's monthly Profit and Loss Statements were not submitted with these documents as required.</p> <p>RECOMMENDATION We recommended the Division work with the Park Manager and Concessionaire to ensure that the Monthly Profit and Loss Statements are submitted with the Monthly Report of Concessionaire's Gross Sales documentation as required.</p>	(1) The Division agreed with the recommendation. As required by the Agreement, the Concessionaire is providing Exhibit E Monthly Profit and Loss as a part of their monthly report submission to the Division.	
A-2122DEP-017	7/27/2022	Division of Recreation and Parks	<p>FINDING #2 Under Paragraph 35 of the Agreement, <i>the Department will conduct a sexual predator and sexual offender check on the Concessionaire's Agreement Manager and officers. The Concessionaire will conduct a sexual predator and sexual offender check on all employees and subcontractors prior to executing this Agreement. The Concessionaire will keep a copy of its investigation records in the Concessionaire's personnel files and have that file available to the Department during the Concessionaire's regular office hours. The Concessionaire will not employ any person within the Park who is listed on either the sexual predator or sexual offender list maintained by the Florida Department of Law Enforcement ("FDLE") or maintained by the U.S. Department of Justice National Sex Offender Public Registry ("NSOPR").</i> For the two officers and four employees reviewed, the FDLE Sexual Predator and Sexual Offender checks for the two officers were provided as required. However, the FDLE Sexual Predator and Sexual Offender checks for the four employees were not provided by the Concessionaire as required. Based on discussion, the Concessionaire was not aware that the FDLE checks were required.</p> <p>RECOMMENDATION We recommended the Division work with the Park Manager and Concessionaire to ensure that Sexual Predator and Offender Checks are conducted for all Concession employees as required.</p>	(2) The Division agreed with the recommendation. The Concessionaire has conducted the necessary Sexual Predator and Offender checks and the results are being added to the contract file.	
A-2122DEP-017	7/27/2022	Division of Recreation and Parks	<p>FINDING #3 Based on Chapter 8 of the Division's 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 [Park Manager] 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 four 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. Additionally, the Park Manager did not document the status of required Capital Improvements.</p> <p>RECOMMENDATION We recommended the Division work with the Park Manager to ensure Concessionaire Quarterly Evaluations are completed with accurate information to support the actual performance and compliance of the Concessionaire.</p>	(3) The Division agreed with the recommendation. On December 12, 2022, the Division's Assistant Director of Field Operations sent an email to all Park Managers highlighting the importance of verifying Sexual Predator and Offender checks are conducted by the Concessionaire and outlining specific inspection requirements. The Division will continue to support Park Managers in assuring that these requirements are met.	

A-2122DEP-019	3/27/2023	Division of Recreation and Parks	<p>FINDING #1</p> <p>Chapter 2.12 of the Division's CSO Handbook recommends that CSOs adopt a financial policy and provides a framework of recommended key controls and best practices for CSO financial activities. The Olustee Battlefield CSO's (CSO) Bylaws address the duties of the Treasurer and general procedures regarding contracts, checks, deposits, and funds of the CSO. However, the CSO has not established a separate stand-alone financial policy. Based on our review we found discrepancies with the revenue collection process during the Annual Reenactment of the Battle of Olustee (event), CSO expenditures did not have supporting documentation, and petty cash was not properly documented.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with the Olustee Battlefield Historic State Park (Park) to provide additional oversight of CSO fiscal activities and ensure funds have been properly expended and documented. We also recommended the Division work with the Park and CSO to ensure the CSO establishes a financial policy that outlines fiscal controls and responsibilities for all areas of cash collections and expenditures consistent with standards in the Division's Operations Manual and CSO Handbook.</p>	(1) The Division agreed with the recommendation and will work with the Park to provide additional oversight of CSO fiscal activities. Additionally, the Division will reinforce to the CSO the recommendation to establish a financial policy.	
A-2122DEP-019	3/27/2023	Division of Recreation and Parks	<p>FINDING #2</p> <p>Based on our review, we found merchandise sales were made via the CSO's website; however, the CSO had not complied with Payment Card Industry (PCI) standard requirements. Additionally, there was no evidence of sales taxes paid or prompt deposits made.</p> <p>RECOMMENDATION</p> <p>We recommended the Division and Park work with the CSO to ensure that the CSO complies with the PCI standards and annually completes a PCI Self-Assessment Questionnaire (SAQ) and Attestation of Compliance, sales tax is collected and paid to DOR on revenue generated through the CSO's online merchandise sales, and revenue collected from the CSO's online sales are timely deposited into the CSO's primary depository.</p>	(2) The Division agreed with the recommendation and will work with the CSO to ensure they understand the requirements to comply with the PCI standards and annually completes a PCI SAQ and Attestation of Compliance, that sales tax is collected and paid to DOR on revenue generated through the CSO's online merchandise sales, and that revenue generated from the CSO's online sales are timely deposited into the CSO's primary depository.	
A-2122DEP-019	3/27/2023	Division of Recreation and Parks	<p>FINDING #3</p> <p>Chapter 1.4 of the Operations Manual requires the CSO to <i>obtain approval from the Park Manager, in writing, prior to any publicity being released about the special event.</i> The annual event is coordinated by both Park staff and the CSO. The CSO advertised the event, held in February 2022, through various broadcast media. Based on interviews with Park management and CSO Officers, the CSO coordinates with Park staff regarding publicity for the event to include budget, sources of media, and associated costs. Discussions between the CSO and Park staff regarding scheduling deadlines for publicity and the release of publications and advertisements for the annual event were recorded in the minutes of CSO meetings held prior to the event, with the Park Manager present or in attendance by phone. However, our review determined that written approval from the Park Manager was not obtained prior to the release of publicity regarding the annual event, as required.</p> <p>RECOMMENDATION</p> <p>We recommended the Division and Park work with the CSO to ensure that all event publicity is approved in writing by the Park Manager prior to release of the publicity, as required by the Operations Manual.</p>	(3) The Division agreed with the recommendation and will work with the CSO to ensure they comply with the Operations Manual.	
A-2122DEP-019	3/27/2023	Division of Recreation and Parks	<p>FINDING #4</p> <p>Article V of the CSO's Articles of Incorporation states that <i>there shall be classes of members known as Individual Members and Family Members and such other classes of members as may be prescribed in the Bylaws. Provided, however, that the right to vote at meetings of the Corporation shall be limited to voting members as designated in the Corporation's Bylaws.</i> According to the CSO's Bylaws and website, to become an Individual or Family Member, persons provide their contact information by way of completing a membership application and pay membership dues. Individual and Family Members have voting privileges and may be elected to the Board of Directors. Based on our review, we found the CSO is composed of Individual and Family Members which pay annual dues generally during the CSO's annual meetings. The CSO also includes Individual Members with a Lifetime Membership. Based on interviews with CSO Officers and review of the master membership list, Lifetime Members do not pay annual dues or require reinstatement. Lifetime Memberships are not listed as a category in the Bylaws; however, it is an option listed on the CSO's website and membership application form. The CSO's Bylaws do not address Lifetime Memberships nor the process of reinstatement for Individual and Family Members.</p> <p>RECOMMENDATION</p> <p>We recommended the Division and Park work with the CSO to ensure compliance with its Bylaws regarding CSO Membership, to include establishing written guidelines and procedures regarding memberships, particularly dues, categories, and reinstatement, either in their Bylaws or in a separate stand-alone policy.</p>	(4) The Division agreed with the recommendation and will reinforce to the CSO the requirements to comply with their Bylaws.	

A-2122DEP-019	3/27/2023	Division of Recreation and Parks	<p>FINDING #5</p> <p>The Annual Battle of Olustee Reenactment is coordinated by the Park and the CSO. All participants in the event are required to register, either as an individual or group, by completing the Reenactor Application Form and a Florida Park Service (FPS) Volunteer Application and Agreement. Based on discussions with CSO Officers and Park staff, all reenactors participating in the event are considered FPS Volunteers. The Division's CSO Handbook and Chapter 1.6 of the Operations Manual requires all Volunteer records be maintained in the Volunteer's VSys profile to include, but not limited to, the following: Volunteer Agreements, hours served, training, and background checks. Based on our review, we noted Volunteer records were not maintained in VSys as required.</p> <p>RECOMMENDATION</p> <p>We recommended the Division and Park work with the CSO to ensure all Volunteer Agreements and background checks are completed prior to start of Volunteer service at the Park, including special events and all Volunteer records, including individual and group Volunteer Agreements, background checks, completed trainings, and hours of service, are maintained in VSys as required.</p>	(5) The Division agreed with the recommendation and will work with the CSO to ensure Volunteer Agreements, background checks, or Short-Term Volunteer Agreements are completed prior to service at the Park and that Volunteer records, including individual and group Volunteer Agreements, Short-Term Volunteer Agreements, background checks, completed trainings, and hours of service, are maintained in VSys as required.
A-2122DEP-019	3/27/2023	Division of Recreation and Parks	<p>FINDING #6</p> <p>According to Chapter 1.4 of the Operations Manual, <i>the Division must conduct management reviews of all CSOs falling below the annual \$300,000 expenditure limit.</i> Further, Chapter 5.5 of the Division's CSO Handbook states, <i>it is a Division requirement that all CSOs below the expenditure limit will participate in a CSO Management Review conducted once every four (4) years, pursuant to § 215.981, F.S. The District Park Programs Development Specialist, CSO President, and Park Manager must attend the review.</i> Based on documentation provided by Park management, the last CSO Management Review was conducted by the District on May 13, 2016, with the CSO President and Park Manager in attendance. The review generally reflected positive results; however, there have been no further reviews completed within the last six years.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with the District, Park, and CSO to ensure that a management review of the CSO is scheduled and conducted every four years in accordance with Division's CSO Handbook and Operation Manual.</p>	(6) The Division agreed with the recommendation and will work with the District, Park, and CSO to ensure a management review is conducted every four years in accordance with the CSO Handbook and Operations Manual.
A-2122DEP-019	3/27/2023	Division of Recreation and Parks	<p>FINDING #7</p> <p>The Division's CSO Handbook and CSO Agreement have not been updated to reflect current practices and requirements regarding the submission of an Annual Financial Report and other requirements. According to Chapter 5.7 of the Division's CSO Handbook, a CSO must submit an Annual Financial Report to the Division no later than six months after the end of the CSO's fiscal year. Additionally, the Annual Financial Report remains a requirement in Section 11 of the Agreement.</p> <p>RECOMMENDATION</p> <p>We recommended the Division revise the CSO Handbook to remove outdated information so as to reflect current Division policies and requirements. Further, we recommended the Division work with the Park and CSO to ensure the Agreement is also updated to be consistent with current Division requirements.</p>	(7) The Division agreed with the recommendation and will work with the Friends Groups and Volunteer Manager to ensure that the CSO Handbook and CSO Agreement template are updated to reflect the updated reporting requirements.
A-2122DEP-020	11/17/2022	Division of Waste Management	<p>FINDING #1</p> <p>Attachment B-Revision2-SPI-538628342-OM (2) of the Purchase Order B8F79C, for Operation and Maintenance Activities with Imperial Testing and Engineering, Inc. (Contractor) lists the pay items and the required documentation for invoicing. Based on our comparison of the pay item requirements and the deliverables submitted, payments were approved for several pay items without adequate documentation.</p> <p>RECOMMENDATION</p> <p>We recommended the Division of Waste Management (Division) work with the Petroleum Restoration Program (Program) and the Site Manager to review the Schedule of Pay Items (SPI) and request reimbursement for the SPI costs where required documentation was not provided.</p>	(1) The Division agreed with the recommendation. The Program issued the Contractor a letter instructing them to reimburse the Department for the items where documentation was not provided. The Department received reimbursement from the Contractor in the amount of \$4,949,990 dated October 24, 2022.
A-2122DEP-020	11/17/2022	Division of Waste Management	<p>FINDING #2</p> <p>Purchase Order B8F79C had five deliverables established by either the Purchase Order Scope of Work or Change Order. None of the five deliverables were returned to the Contractor with comments. The Task 4 and 5 deliverables were established by Change Order. The Task 4 deliverable was received on November 17, 2021 and approved by the Site Manager on January 13, 2022 (57 days). The Site Manager exceeded the deliverable review allowance Turnaround Time (TAT) of 45 days. The Task 5 deliverable was received on January 12, 2022 and approved by the Site Manager on February 11, 2022 (30 days). The Site Manager exceeded the deliverable review allowance TAT of 5 days.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with Program Site Managers to review the requirements for completing deliverable reviews.</p>	(2) The Division agreed with the recommendation. In the November 15, 2022 PRP statewide teleconference with staff and augmented staff, training was provided on "Deliverable Review: Turnaround Times and Evaluation of Required Items for invoicing". In addition, a copy of the required documents tab that is located in each SPI was also distributed with the meeting minutes.

A-2122DEP-021	1/30/2023	Division of Waste Management	<p>FINDING #1</p> <p>In accordance with the Agency Term Contract GC848 for Operation and Maintenance with Earth Systems, Inc., Paragraph 45 Contractor Performance Review, the Department shall evaluate, with input from the responsible party and/or site owner, Contractor's performance, at least after completion of each Work Assignment under this Restated Contract pursuant to Chapter 62-772, F.A.C. Contractor performance shall be considered prior to Work Assignment, renewal of this Contract, and release of retainage. Additionally, Petroleum Restoration Program (PRP) Guidance, Contractor Performance Evaluation paragraph 5 states in part, <i>Once the Purchase Order or Work Order is complete, including receipt and approval of the final deliverable, the Site Manager shall solicit input from the owner/responsible party using the Site Owner/Responsible Party Contractor Performance Survey Form. Such requests may be conducted by email, telephone, in person or mail and must be documented in a Communication Log at the completion of the Purchase Order and Work Order. The owner/responsible party should be given up to 10 calendar days for their response to be received, should they choose to provide input. In the event a response is not received by the deadline, the Contractor Performance Evaluation may be completed with their input and the owner/responsible party portion of the Contractor Performance Evaluation rating is excluded from consideration. If no response has been received from the owner/responsible party, then a Communication Log should be completed and routed per the Communication Plan to demonstrate that the Site Manager attempted the survey.</i> The Contractor Performance Evaluation was performed at the end of Purchase Order B7B263, within the days allowed, documented with one exception, and uploaded to both OCULUS and STCM databases. The exception was that there was no documented support for contacting the owner/responsible party for input on the evaluation. When asked, the Site Manager indicated that the input was not necessary because the Purchase Order was issued under a consent order.</p> <p>RECOMMENDATION</p> <p>We recommended the Division work with PRP to provide training to the Site Managers regarding the requirements of the Contractor Performance Evaluation. Specifically, the requirement to document that the owner/operator was given the opportunity to comment on the Contractor's performance.</p>	(1) The Division agreed with the recommendation. PRP discussed the Contractor Performance Evaluation in the January 12, 2023, Program Teleconference. Specifically, training on the owner's/responsible party's opportunity to complete Section 7 of the Contractor Performance Evaluation for all state funded work, including owners/responsible parties where the work is funded under a consent order.	
A-2223DEP-001	3/10/2023	Division of State Lands	<p>FINDING #1</p> <p>Based on our review we found a lack of Department oversight regarding certain requirements specified in the Agreement A1072 (Agreement) with Village of Wellington (Grantee), including, Project Status Reports, documentation checklists, invoice review, insurance requirements, and work completed outside the project timeline.</p> <p>RECOMMENDATION</p> <p>We recommended the Department strengthen internal controls, including procedures and processes, over Grant management oversight to ensure compliance with Grant Agreements. Specifically, whether invoices comply with the <i>Reference Guide for State Expenditures</i>, verifying reimbursement requests are directly related to the Grant project, documentation is provided by the Grantee timely and completely, insurance is held in accordance with the Agreement, and the Grantee is not reimbursed for work completed outside the Grant period. We also recommended the Department provide training to Department Grant Managers regarding oversight of Grant Agreement requirements.</p>	(1) The Division of State Lands (Division) agreed with the recommendations. Staff acknowledges that during the COVID-19 outbreak when most employees were asked to work from home, adjusting to telecommuting, and reduced levels of personnel altered the effectiveness of communication on several fronts. Since the Audit period, two new professional staff members have been hired to manage Agreements and a Staff Assistant has been hired to assist with administrative functions of processing Agreements, thereby providing greater oversight of Agreements in general. To augment internal controls and ensure program compliance, staff has adopted the <i>Reference Guide for State Expenditures</i> as part of our Standard Operating Procedures. Grant Managers also are taking the Florida Certified Contract Manager (FCCM) training to improve their knowledge base.	
A-2223DEP-009	6/20/2023	Division of Recreation and Parks	<p>FINDING #1</p> <p>According to the Agreement CA-0219 (Agreement), the Caladesi Island Connection, Inc., (Concessionaire) will use a system that will contain an electronic record of each daily transaction by point of sale and/or by collection station and provide sequential numbered printed receipts for each transaction. Additionally, each record of transaction will be date stamped and timed and identify the cashier making the transaction. Additionally, to account for gross sales, the Agreement states that the Concessionaire will retain source documents, such as daily cash register tapes, copies of pre-numbered receipts, and use schedules for prenumbered tickets, to support recorded gross sales and sales tax collections. Based on our review, the Concessionaire does not record each daily transaction or provide sequential numbered receipts for each transaction. Instead, sales and refunds are added to the cash register at the end of the day as one transaction. Regardless of the method of payment, all sales and refunds are designated as cash when recorded in the register. We found that sales transactions were not recorded sequentially, had no date or time stamp, did not identify the cashier making the transaction, and did not provide a sequential numbered receipt for each transaction. The Concessionaire's daily ticket journal had inadequate source documentation to support the number of tickets distributed. During the audit, we found that 1,361 undocumented complementary tickets were given in the sample months of May and June 2021.</p> <p>RECOMMENDATION</p> <p>We recommended the Division of Recreation and Parks (Division) work with the Concessionaire to ensure point-of-sale transactions are documented and accurately reported to the Division, in accordance with the Agreement. We also recommended the Division work with the Concessionaire to ensure source documents are retained in accordance with the Agreement, in order to determine the accuracy of gross sales.</p>	(1) The Division agreed with the recommendations and will work with the Concessionaire to ensure point-of-sale transactions are documented and accurately reported to the Division, and source documents are retained in accordance with the Agreement, to determine the accuracy of gross sales.	

A-2223DEP-009	6/20/2023	Division of Recreation and Parks	<p>FINDING #2 Exhibit C, Section 1.G of the Agreement, Minimum Accounting Requirements states, <i>the Concessionaire will assign duties associated with handling, recording, and reconciling receipts, and disbursements to different employees, whenever possible. Employees who handle cash or cash-like items will be adequately supervised. Daily cash register totals should be verified, at the end of the day, by a person not having access to cash. If a person, other than the employee handling the cash or cash-like items, is not available to verify and reconcile the cash register at the end of a day, the Concessionaire will designate the General Manager as the alternative internal control. Prior to any changes in the internal controls, the Concessionaire will provide to the Park Manager written notification of the change.</i> Based on our review, the same employee assigned to the daily ticket sales also verified cash and credit card sales, approved refunds, and reconciled the register at the end of the day. The same employee then completed the bank deposit slip and stored cash at their home until the deposit was made. These duties are not assigned to different employees or a designated General Manager, as required in the Agreement.</p> <p>RECOMMENDATION We recommended the Division work with the Concessionaire to ensure cash handling and employee supervision meets the Minimum Accounting Requirements, as specified in the Agreement, including: daily cash register totals are verified and reconciled by a person not having access to cash; daily cash sales are verified prior to being deposited by a person not having access to cash; and a General Manager is designated if duties cannot be assigned to different employees.</p>	(2) The Division agreed with the recommendation and will work with the Concessionaire to ensure cash handling and employee supervision meets the Minimum Accounting Requirements, as specified in the Agreement, including: daily cash register totals are verified and reconciled by a person not having access to cash; daily cash sales are verified prior to being deposited by a person not having access to cash; and a General Manager is designated if duties cannot be assigned to different employees.	
A-2223DEP-009	6/20/2023	Division of Recreation and Parks	<p>FINDING #3 The Minimum Accounting Requirements outlined in the Agreement state, <i>if receipts exceed \$2,000.00, they will be deposited intact daily. If receipts do not exceed \$2,000.00 a day, they will be deposited intact periodically, which will be no more than a five-day work period. Un-deposited receipts will be stored in a secure manner – a safe is preferable. Validated deposit slips and bank statements supporting amounts deposited will be retained by the Concessionaire.</i> Based on our interview with the Concessionaire, daily cash deposits did not occur in compliance with the Agreement. Deposits over \$2,000.00 were not deposited intact daily. Instead, all cash, no matter the amount, was taken by the employee working and stored at their homes until the deposit was made. We were informed by the Concessionaire that the bank location was not convenient for employees to make deposits daily.</p> <p>RECOMMENDATION We recommended the Division work with the Concessionaire to ensure cash receipts are stored in a secure manner until deposited, and daily cash receipts over \$2,000.00 are deposited daily, as required by the Agreement.</p>	(3) The Division agreed with the recommendation and will work with the Concessionaire to ensure cash receipts are stored in a secure manner until deposited, and daily cash receipts over \$2,000.00 are deposited daily, as required by the Agreement.	
A-2223DEP-009	6/20/2023	Division of Recreation and Parks	<p>FINDING #4 The Agreement requires the Concessionaire to always offer sales receipts to customers. Sales receipts may be in the form of cash register slips, electronic receipts, pre-numbered receipts, or pre-numbered tickets. All receipts, no matter the form, must include the following information, as required by the Agreement: <i>• Clearly state the attraction or service purchased. • Be designed to capture all pertinent sales data such as: date, items of services purchased, amount of sale, total collected, and cashier's name or identification. • Have a numbering sequence that is continuous and does not repeat itself any more often than every three years.</i> Additionally, the Agreement outlines required responsibilities of the Concessionaire, including the following: <i>• Retain the record copy of all issued receipts. • Maintain a work sheet or schedule that reports the numbering sequences of receipts used and money collected. • Provide adequate security over unused receipts.</i> Based on our review, we determined that receipts provided by the Concessionaire are not in compliance with the Agreement. We found that receipts do not contain the correct date, items of services purchased, amount of sale, total collected, and cashier's name or identification. The Concessionaire also does not retain the record copy of the receipt. When register receipts are distributed, we found they are not documented as an electronic point-of-sale or contain a numbering sequence that is continuous and does not repeat itself any more often than three years.</p> <p>RECOMMENDATION We recommended the Division work with the Concessionaire to ensure customer receipts meet all the requirements specified in the Agreement, and a record copy of receipts are retained as required by the Agreement.</p>	(4) The Division agreed with the recommendation and will work with the Concessionaire to ensure customer receipts meet all the requirements specified in the Agreement, and a recorded copy of receipts are retained as required by the Agreement.	
A-2223DEP-009	6/20/2023	Division of Recreation and Parks	<p>FINDING #5 According to the Agreement, the following is required regarding refunds: <i>At minimum, customer refunds will be documented by customer signed sales slips indicating receipt of the refund or alternative method for electronic and online transactions. The document will state the reason for the refund; identify the cashier making the refund; date stamp and time of the refund; and be maintained electronically within the point-of-sale system. If the customer does not have his copy of the sales receipt, a pre-numbered refund receipt signed by the customer will be issued. The Agreement also requires that all adjustments to gross sales, such as customer refunds, will be recorded in the ledger or journal using a separate entry, and the Concessionaire will provide adequate supervision over employees to assure previously issued receipts are not resold.</i> Based on our review, we determined that the Concessionaire does not report all refunds to the Department, does not record all refunds in the daily ledger or register, resells refunded tickets, and does not retain documentation for refunds as outlined in the Agreement.</p> <p>RECOMMENDATION We recommended the Division work with the Concessionaire to ensure refunds are processed in accordance with the Agreement, including: all refunds are reported to the Department, refunds are recorded in the daily ledger or register, refunded tickets are not resold, and refund documentation is retained pursuant to the Agreement.</p>	(5) The Division agreed with the recommendation and will work with the Concessionaire to ensure refunds are processed in accordance with the Agreement, including: all refunds are reported to the Department, refunds are recorded in the daily ledger or register, refunded tickets are not resold, and refund documentation is retained pursuant to the Agreement.	

A-2223DEP-009	6/20/2023	Division of Recreation and Parks	<p>FINDING #6 According to the Agreement, <i>The Concessionaire will provide the Department with a Monthly Report of Concessionaire's Total Gross Sales. This report will include gross sales attributable to all subcontracts and be in the form attached hereto as Exhibit D, as it may be modified by the Department from time to time. Each monthly report will contain the required detail based upon Total Gross Sales for such month by point of sale. The Concessionaire will deliver the report and required payment(s) to the Park Manager no later than the 20th day of the succeeding month.</i> During the audit, we found that a directive from the Division was given to the Concessionaire adjusting the date Monthly Reports and commission payments were to be submitted. Based on a memorandum from the Division, the revised date for submission was the 5th day of the month rather than the 20th of the month as specified in the Agreement. The directive went into effect August 5, 2020; however, we determined that no amendment to Agreement CA-0219 had been properly executed to support the date change.</p> <p>RECOMMENDATION We recommended the Division work with the Office of General Counsel to ensure contractual changes to Agreements are executed properly with a contract amendment as appropriate.</p>	(6) The Division agreed with the recommendation and will work with the Office of General Counsel to ensure contractual changes to Agreements are executed properly with a contract amendment as appropriate.	
A-2223DEP-009	6/20/2023	Division of Recreation and Parks	<p>FINDING #7 According to the Agreement, written pre-approvals are required for an adjustment in hours of operation, website content, and fees and services. Based on our review, we determined the Concessionaire did not obtain the appropriate pre-approval for the items previously listed, from the Park Manager. The Park Manager provided written approvals to the Concessionaire for the adjustment in hours of operation, website content, and fee adjustment during the audit. According to the Agreement, the Concessionaire is required to provide a <i>draft Maintenance and Repair Plan that will be evaluated by the Department. The Concessionaire will implement a final Maintenance and Repair Plan incorporating the District and Park Manager's comments and approved by the Department prior to beginning services under this Agreement. The Concessionaire will also provide a draft Environmental Protection Plan to be evaluated by a Department Biologist. The Concessionaire will implement a final Environmental Protection Plan incorporating the Department Biologist's, the District's, and the Park Manager's comments prior to beginning services under this Agreement.</i> We determined that the Concessionaire submitted a Maintenance and Repair Plan and an Environmental Protection Plan to the Department. However, there was no date marked received or email attached to the Plans to determine if they were submitted prior to beginning services under the Agreement. Approvals for both Plans were given during the audit. The Agreement states, <i>on the first day of Services under this Agreement, the Concessionaire will make the Concessionaire's Accessibility and Inclusion [A&I] Policy available to everyone, including the Concessionaire's employees, the Park Manager and Park visitors. The policy will include (1) the Concessionaire's responsibility towards individuals with disabilities; (2) the degree of access available to the Concessionaire's operational facilities, programs, and activities; (3) the Concessionaire's policy for visitor requests or inquiries for access to the Concessionaire's operational facilities, programs, and activities; and (4) the Concessionaire's policy for handling a complaint on access and inclusion. The Concessionaire must post on its premises and its website, if it provides one, the Concessionaire's Accessibility and Inclusion policy in a location that the public and the Concessionaire's employees will always be able to see.</i> Based on our review, we determined that the A&I Policy was not available prior to the first day of services under the Agreement. The A&I Policy was not included in the website content until October of 2022.</p> <p>RECOMMENDATION We recommended the Division work with the Park Manager and the Concessionaire to ensure pre-approvals and plan approvals are obtained, as required in the Agreement. We also recommended the Division work with the Park Manager and the Concessionaire to ensure the A&I Policy is available and posted in all required areas, as required by the Agreement.</p>	(7) The Division agreed with the recommendation and will work with the Park Manager and the Concessionaire to ensure pre-approvals and plan approvals are obtained and the A&I Policy is available and posted in all required areas, as required by the Agreement.	
A-2223DEP-009	6/20/2023	Division of Recreation and Parks	<p>FINDING #8 According to the Agreement, <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")</i> The Concessionaire will conduct a <i>sexual predator and sexual offender investigation on all employees and subcontractors prior to executing this Agreement. The Concessionaire will conduct a sexual predator and sexual offender investigation on all employees and subcontractors hired subsequent to execution of this Agreement. The Concessionaire will keep a copy of its investigation records in the Concessionaire's personnel files and have those files available to the Department during the Concessionaire's regular office hours.</i> Based on our review, we determined that NSOPW reports were only obtained for the Concessionaire and one other employee. According to Quarterly Evaluations, the Park Manager documented that the reports were held in the employee's personnel file. The NSOPW reports were submitted to the Department and dated October 19, 2022, during the audit.</p> <p>RECOMMENDATION We recommended the Division work with the Park Manager and the Concessionaire to ensure sexual predator and offender searches are completed, as required by the Agreement.</p>	(8) The Division agreed with the recommendation and will work with the Park Manager and the Concessionaire to ensure sexual predator and offender searches are completed, as required by the Agreement.	

A-2223DEP-009	6/20/2023	Division of Recreation and Parks	<p>FINDING #9 According to Chapter 5.2, Section 8 of the 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. Any deficiencies noted by the Park Manager must be corrected by the Concessionaire. Deficiencies should be documented by the Park Manager by issuing a Notice of Non-Compliance.</i> Based on our review, the Quarterly Evaluations completed by the Park Manager did not accurately identify deficiencies of performance and compliance by the Concessionaire in the following areas: • Accounting Compliance • Sexual Offender searches • A&I Policy on website and brochures • Correct operating hours • Approved fees and services. Based on our review of the Operations Manual, a specified date is not given to the Park Manager to complete Quarterly Evaluations. We found that the Quarterly Evaluations for July through September 2021 and October through December 2021 were completed and signed on February 9, 2022. And again, evaluations for April through June 2022 and July through September 2022 were completed and signed November 18, 2022. Although no date for completion is specified, we determined that evaluations are not occurring quarterly</p> <p>RECOMMENDATION We recommended the Division work with the Park Manager to ensure the Concessionaire's Quarterly Evaluations are completed quarterly, and accurately document the performance of the Concessionaire.</p>	(9) The Division agreed with the recommendation and will work with the Park Manager to ensure the Concessionaire's Quarterly Evaluations are completed quarterly, and accurately document the performance of the Concessionaire.
A-2223DEP-009	6/20/2023	Division of Recreation and Parks	<p>FINDING #10 The Agreement states, <i>the Department and Concessionaire will meet annually (based on Agreement anniversary date) to review activity related to the [Capital Improvement Account] CIA, and to establish goals and/or future projects to be funded by the CIA.</i> Based on our review, we determined annual Capital Improvement goals were not established by the Park Manager and the Concessionaire as required by the Agreement.</p> <p>RECOMMENDATION We recommended the Division work with the Park Manager and the Concessionaire to ensure annual Capital Improvement goals are established, as required by the Agreement.</p>	(10) The Division agreed with the recommendation and will work with the Park Manager and the Concessionaire to ensure annual Capital Improvement goals are established, as required by the Agreement.
A-2223DEP-010	6/21/2023	Division of Air Resource Management	<p>FINDING #1 Based on our review, we found a lack of Division of Air Resource Management (Division) oversight regarding certain requirements specified in Grant Agreement VW002 (Agreement) with Florida Power & Light Company (Grantee) for electric vehicle charging infrastructure. Specifically, the Division did not adequately oversee the timely completion of deliverables, cost-reimbursement eligibility, or payment.</p> <p>RECOMMENDATION We recommended the Division work with Grant Managers and Grantees to ensure invoices and deliverables are adequately reviewed, are complete, and submitted timely, as required by the Agreement, prior to the approval of reimbursement requests. We also recommended the Division review payments made to the Grantee to determine whether any ineligible expenses were reimbursed, and collect any amount that is determined to be owed to the Department.</p>	(1) The Division agreed with the recommendations and has applied them to the grant management process that Grantees and Grant Managers must follow in administering all active Grant Agreements with the Division. The Division's Grant Managers have implemented a thorough pre-reimbursement review process to ensure that payments are not issued for ineligible expenses. Further, the Division has reviewed all payments made to the Grantee to determine whether any ineligible expenses were reimbursed and determined that the Grantee does not owe any reimbursement to the Department.
AG 2023-114	2/9/2023	Department-Wide	<p>FINDING #1 Department controls over mobile device text messaging and Apple device iMessages and the retention of text messages and iMessages in accordance with State law and the State records retention schedule need improvement.</p> <p>RECOMMENDATION We recommended that Department management enhance mobile device controls to enforce policy prohibitions on text messaging and iMessage use on Department mobile devices. We also recommended that, should text messages or iMessages be sent or received by Department mobile devices, management ensure that such messages are retained in accordance with State law and the records retention schedule.</p>	(1) The Department agreed with the recommendation and will enhance the mobile device controls. In addition, the Department will explore a solution that will enable the Department to capture, analyze and archive mobile text messages or iMessages in accordance with State law and the records retention schedule.
AG 2023-196	6/16/2023	Division of Waste Management	<p>FINDING #1 The Department should enhance its records to evidence the dates local government owners or operators of landfill facilities file audits of the escrow accounts maintained to accumulate financial resources for the proper closing and long-term care of landfills. In addition, the DEP could enhance its efforts to compel local governments to timely file the required escrow account audit reports.</p> <p>RECOMMENDATION We recommended the Department establish written policies and procedures to record the receipt date of escrow account audit reports and to establish progressively stronger enforcement actions to compel local government entities to timely file escrow account audit reports that contain the elements required by State law. Such actions should include imposing the fine authorized by State law for failure to collect or report revenue accumulated for landfill closure and long-term care.</p>	(1) The Department agreed with the recommendation. Pursuant to paragraph 62-801.630 (5)(c), F.A.C., local government solid waste facilities that maintain escrow accounts, to satisfy financial responsibility requirements, must submit an audit of the escrow account by March 31 of each year. Starting immediately, the Department will record the following dates in our solid waste financial assurance ACCESS database for each of these facilities: * Date that the audit is submitted to the Department. * Date that the Department deems the audit complete (i.e., it meets the rule requirements). The Department will apply a more robust strategy to compel local governments to submit escrow audits in a timely manner. The following procedures will be implemented: * A reminder regarding the due date for escrow audits will be added to the cost estimate notice that is sent to all solid waste facilities in July. * During the last week of January, a new reminder letter will be sent to facilities utilizing escrow accounts to comply with financial responsibility requirements. This will provide notice approximately 60 days prior to the audit due date of March 31st. *A delinquency notice will be sent during the first week of April to those local governments that failed to submit their escrow audits by March 31st. The notice will state that the local government is out of compliance with financial assurance requirements, that statutory fines could be levied and that the audit must be submitted within 30 days. * If a local government has not submitted an escrow audit by mid-May, a notice will be sent to the Chairman of the Commission for local government. The notice will detail rule requirements and potential penalties for non-compliance.

AG 2023-196	6/16/2023	Division of Waste Management	<p>FINDING #2 Statutory requirements for annual audits of the local government landfill escrow accounts maintained to accumulate financial resources for the proper closing and long-term care of landfills could be clarified to ensure that the audits are properly and consistently conducted in accordance with Legislative intent.</p> <p>RECOMMENDATION We recommended that the Legislature consider revising State laws, or alternatively, that the DEP revise its rules, governing local government escrow account audits to require:</p> <ul style="list-style-type: none"> • CPAs to opine on the accuracy of local-government-reported escrow account balances and disclose in the audit reports whether the local governments complied with State law by ensuring that the escrow accounts had sufficient financial resources for proper closure and long-term care of the landfills. • CPAs to follow specified professional standards, such as AICPA auditing standards or GAGAS, when conducting the audits. • DEP personnel to verify that the audit reports include required information in accordance with DEP rules. • Penalties or other consequences be assessed for landfill owners and operators who do not timely submit audit reports to the DEP or submit audit reports that lack required information. 	<p>(2) The Department agreed with the recommendation. Section 403.7125(2)(b), F.S. requires local governments to file with the Department, an annual audit of their interest-bearing escrow account conducted by an independent CPA. The Department's requirements for audits of local government escrow accounts are established in paragraph 61-701.630(5)(c), F.A.C., The statute and regulation do not specify professional standards for CPAs to follow when conducting these audits and consequently, the auditing standard is at the discretion of the CPA. The Department agrees that the usefulness of the required escrow audits could be enhanced by requiring CPAs to follow specific professional standards, such as the AICPA audit standards. However, because the statute does not direct the Department to specify the professional accounting standards for CPAs to follow when conducting the audits, the Department needs to further evaluate its authority to impose this requirement by rule.</p>	
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Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Executive Direction and Support Services/Technology and Information Services

Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y	Y	Y	Y	
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y	Y	Y	Y	

TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y	Y	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y	Y	Y	Y	

3. EXHIBIT B (EXBR, EXB)

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Executive Direction and Support Services/Technology and Information Services

Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	Y	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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	
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3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	
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TIP Generally look for and be able to fully explain significant differences between A02 and A03.

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

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

4. EXHIBIT D (EADR, EXD)

4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 60 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.

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:

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Executive Direction and Support Services/Technology and Information Services

Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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	

5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y	Y	Y	Y	
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y	Y	Y	Y	

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Executive Direction and Support Services/Technology and Information Services

Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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

7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	Y	N/A	Y	N/A
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	N/A	Y	N/A
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.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
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	N/A	N/A	N/A	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	Y	Y	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	Y	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 #24-003?	N/A	N/A	N/A	N/A
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A	N/A	N/A
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Executive Direction and Support Services/Technology and Information Services

Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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

7.15 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	
7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y	Y	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	
AUDIT:					
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A	N/A	N/A	
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A	Y	
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A	N/A	
7.23 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A	N/A	N/A	
7.24 Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y	Y	Y	Y	

Fiscal Year 2024-25 LBR Technical Review Checklist

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

7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.					
	N/A	N/A	N/A	N/A	
TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 63 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 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

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

8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	Y	N/A	N/A	

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Executive Direction and Support Services/Technology and Information Services

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

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

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Executive Direction and Support Services/Technology and Information Services

Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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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?	N/A	N/A	N/A	N/A	
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	
8.27	Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in 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	
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Executive Direction and Support Services/Technology and Information Services

Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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

8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	Y	
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See pages 121 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? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A	N/A	N/A	N/A	
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10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 91 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 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A	N/A	N/A	

11. SCHEDULE IV (EADR, SC4)

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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

12. SCHEDULE VIIIA (EADR, SC8A)

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

13.1 NOT REQUIRED FOR THIS YEAR					
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 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	
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 VIIIC (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 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	

Fiscal Year 2024-25 LBR Technical Review Checklist

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

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	N/A	N/A	N/A	
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	Y	Y	
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 53 through 109 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A	N/A	N/A	N/A	
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A	N/A	

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 157) for a list of audits and their descriptions.					
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Fiscal Year 2024-25 LBR Technical Review Checklist

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

TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
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18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	N/A	N/A	N/A	
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	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.					
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19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	
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Fiscal Year 2024-25 LBR Technical Review Checklist

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

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				

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 60 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:

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)				
Action	37100400				

5.2 Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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				

7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 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.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				
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 #24-003?	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. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37100400				

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 89 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)				
Action	37100400				

7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.					
TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.	N/A				
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 63 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 2023-24 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?					
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)				
Action	37100400				

8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	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				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Environmental Protection/Land Administration and Management
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	Program or Service (Budget Entity Codes)				
Action	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				
AUDITS:					
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Environmental Protection/Land Administration and Management
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	Program or Service (Budget Entity Codes)				
Action	37100400				

8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33 Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP Determine if the agency is scheduled for trust fund review. (See pages 121 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? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	Y				
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10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				

11. SCHEDULE IV (EADR, SC4)

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)				
Action	37100400				

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

12. SCHEDULE VIIIA (EADR, SC8A)

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

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

14.1 Do the reductions comply with the instructions provided on pages 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.					
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TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
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15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
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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:

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)				
Action	37100400				

16.3 Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 53 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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.					

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Environmental Protection/Land Administration and Management
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	Program or Service (Budget Entity Codes)				
Action	37100400				

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

19. FLORIDA FISCAL PORTAL					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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				

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 60 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:

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)				
Action	37150700				

5.2 Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

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

6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
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Fiscal Year 2024-25 LBR Technical Review Checklist

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Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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	Program or Service (Budget Entity Codes)				
Action	37150700				

7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 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 70 of the LBR Instructions?	Y				
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y				
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.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				
7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/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 #24-003?	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. (PLRR, PLMO)	N/A				
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y				
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14 Do the amounts reflect appropriate FSI assignments?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Regulatory District Offices
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	Program or Service (Budget Entity Codes)				
Action	37150700				

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 89 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)?	Y				
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19 Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:					
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y				
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24 Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Regulatory District Offices

Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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	Program or Service (Budget Entity Codes)				
Action	37150700				

7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				
TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 63 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 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

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

8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Regulatory District Offices

Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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				

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

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)				
Action	37150700				

8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor’s Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				
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				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Regulatory District Offices
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	Program or Service (Budget Entity Codes)				
Action	37150700				

8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33 Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP Determine if the agency is scheduled for trust fund review. (See pages 121 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? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	Y				

10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				

11. SCHEDULE IV (EADR, SC4)

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Regulatory District Offices
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	Program or Service (Budget Entity Codes)				
Action	37150700				

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

12. SCHEDULE VIIIA (EADR, SC8A)

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

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

14.1 Do the reductions comply with the instructions provided on pages 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.					
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TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
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15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 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:

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Regulatory District Offices
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	Program or Service (Budget Entity Codes)				
Action	37150700				

16.3 Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 53 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 157) for a list of audits and their descriptions.					
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Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Regulatory District Offices
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	Program or Service (Budget Entity Codes)				
Action	37150700				

TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	
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18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)					
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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	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.	
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19. FLORIDA FISCAL PORTAL					
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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 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Water Policy and Ecosystems Restoration
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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	Program or Service (Budget Entity Codes)				
Action	37200100				

1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Water Policy and Ecosystems Restoration
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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				

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y				
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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 60 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:

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Water Policy and Ecosystems Restoration
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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				

5.2 Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Water Policy and Ecosystems Restoration
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	Program or Service (Budget Entity Codes)				
Action	37200100				

7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 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.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				
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 #24-003?	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. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Water Policy and Ecosystems Restoration
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	Program or Service (Budget Entity Codes)				
Action	37200100				

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 89 of the LBR Instructions.)	Y				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Water Policy and Ecosystems Restoration
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	Program or Service (Budget Entity Codes)				
Action	37200100				

7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.					
TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.	N/A				
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 63 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 2023-24 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?					
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				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Water Policy and Ecosystems Restoration

Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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	Program or Service (Budget Entity Codes)				
Action	37200100				

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

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Water Policy and Ecosystems Restoration
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	Program or Service (Budget Entity Codes)				
Action	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				
AUDITS:					
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37200100				

8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33 Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP Determine if the agency is scheduled for trust fund review. (See pages 121 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? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	Y				
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10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				

11. SCHEDULE IV (EADR, SC4)

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Water Policy and Ecosystems Restoration
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	Program or Service (Budget Entity Codes)				
Action	37200100				

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

12. SCHEDULE VIIIA (EADR, SC8A)

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

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

14.1 Do the reductions comply with the instructions provided on pages 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.					
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TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
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15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
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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:

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Water Policy and Ecosystems Restoration
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	Program or Service (Budget Entity Codes)				
Action	37200100				

16.3 Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	N/A				
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 53 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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.					

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Water Policy and Ecosystems Restoration
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	Program or Service (Budget Entity Codes)				
Action	37200100				

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

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)				
Action	37220100				

1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)				
Action	37220100				

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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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 60 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:

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)				
Action	37220100				

5.2 Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

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

6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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				

7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 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.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				
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 #24-003?	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. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)				
Action	37220100				

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 89 of the LBR Instructions.)	Y				
7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19 Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:					
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y				
7.24 Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Restoration Assistance
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	Program or Service (Budget Entity Codes)				
Action	37220100				

7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.						
TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.	N/A					
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 63 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 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.						

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

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)				
Action	37220100				

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

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Restoration Assistance
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	Program or Service (Budget Entity Codes)				
Action	37220100				

8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor’s Budget Recommendations being issued?	Y				
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				
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				
AUDITS:					
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Restoration Assistance
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	Program or Service (Budget Entity Codes)				
Action	37220100				

8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33 Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP Determine if the agency is scheduled for trust fund review. (See pages 121 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? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	Y				

10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				

11. SCHEDULE IV (EADR, SC4)

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)				
Action	37220100				

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

12. SCHEDULE VIIIA (EADR, SC8A)

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

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

14.1 Do the reductions comply with the instructions provided on pages 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.					
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TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
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15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 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:

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Restoration Assistance

Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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	Program or Service (Budget Entity Codes)				
Action	37220100				

16.3 Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 53 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 157) for a list of audits and their descriptions.					
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Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)				
Action	37220100				

TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	
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18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)					
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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	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.	
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19. FLORIDA FISCAL PORTAL					
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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 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Division of Environmental Assessment & Restoration
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/ Erin Riley

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	Program or Service (Budget Entity Codes)				
Action	37300100				

1. GENERAL

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

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y				

TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37300100				

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

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.					
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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 60 of the LBR Instructions?	Y				
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4.2 Is the program component code and title used correct?	Y				
---	---	--	--	--	--

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

5. EXHIBIT D-1 (ED1R, EXD1)

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

AUDITS:

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	37300100				

5.2 Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	N				
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

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

6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37300100				

7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 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.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				
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?	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 #24-003?	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. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37300100				

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 89 of the LBR Instructions.)	Y				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				

AUDIT:

7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				

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Action	37300100				

7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXX) have already been added to A03.	Y				
TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 63 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 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

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

8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	37300100				

8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37300100				

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				

AUDITS:

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
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Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	37300100				

8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See pages 121 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? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	Y				

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				

11. SCHEDULE IV (EADR, SC4)

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	Program or Service (Budget Entity Codes)				
Action	37300100				

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

12. SCHEDULE VIIIA (EADR, SC8A)

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

13.1 NOT REQUIRED FOR THIS YEAR					
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 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 VIIIC (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 105-109 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:

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	Program or Service (Budget Entity Codes)				
Action	37300100				

16.3	Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 53 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				

AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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.					

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37300100				

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

19. FLORIDA FISCAL PORTAL					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)				
Action	37350400				

1. GENERAL

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

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y				

TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	37350400				

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

3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
--	---	--	--	--	--

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

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

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

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

5. EXHIBIT D-1 (ED1R, EXD1)

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

AUDITS:

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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	Program or Service (Budget Entity Codes)				
Action	37350400				

5.2 Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

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

6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Resource Management
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	Program or Service (Budget Entity Codes)				
Action	37350400				

7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 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.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				
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 #24-003?	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. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37350400				

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 89 of the LBR Instructions.)	Y				
7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19 Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:					
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y				
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y				
7.24 Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37350400				

7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.		N/A			
TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 63 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 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

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

8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37350400				

8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10 Are the statutory authority references correct?	Y				
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y				
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y				
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/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				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	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 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				

AUDITS:

8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
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Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37350400				

8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33 Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP Determine if the agency is scheduled for trust fund review. (See pages 121 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? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A				
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10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	Y				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				

11. SCHEDULE IV (EADR, SC4)

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	Program or Service (Budget Entity Codes)				
Action	37350400				

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

12. SCHEDULE VIIIA (EADR, SC8A)

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

13.1 NOT REQUIRED FOR THIS YEAR	Y				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the 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 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 VIIIC (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 105-109 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:

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Water Resource Management
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	Program or Service (Budget Entity Codes)				
Action	37350400				

16.3 Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 53 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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.					

Fiscal Year 2024-25 LBR Technical Review Checklist

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

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				

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

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Waste Management
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y				

TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Waste Management
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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	Program or Service (Budget Entity Codes)				
Action	37450300				

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

3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
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TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
--	--	--	--	--	--

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

TIP Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
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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 60 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				
--	---	--	--	--	--

AUDITS:

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Waste Management
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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				

5.2 Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

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

6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Waste Management
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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	Program or Service (Budget Entity Codes)				
Action	37450300				

7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 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.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				
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 #24-003?	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. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37450300				

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 89 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?	N/A				
AUDIT:					
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y				
7.24 Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Waste Management
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	Program or Service (Budget Entity Codes)				
Action	37450300				

7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXX) have already been added to A03.	Y				
TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 63 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 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

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

8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Waste Management
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	Program or Service (Budget Entity Codes)				
Action	37450300				

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

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Waste Management
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	Program or Service (Budget Entity Codes)				
Action	37450300				

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

AUDITS:

8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
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Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Waste Management
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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				

8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33 Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP Determine if the agency is scheduled for trust fund review. (See pages 121 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? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A				

10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.					

11. SCHEDULE IV (EADR, SC4)

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Waste Management
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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	Program or Service (Budget Entity Codes)				
Action	37450300				

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

12. SCHEDULE VIIIA (EADR, SC8A)

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

13.1 NOT REQUIRED FOR THIS YEAR					
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 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 VIIIC (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Waste Management
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	Program or Service (Budget Entity Codes)				
Action	37450300				

16.3 Does the FY 2022-23 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")	N/A				
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 53 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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.					

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/ Waste Management
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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				

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

19. FLORIDA FISCAL PORTAL					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			

Fiscal Year 2024-25 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/Erin Riley

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?					
	Y	Y			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?					
	Y	Y			
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?					
	Y	Y			

3. EXHIBIT B (EXBR, EXB)

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Environmental Protection/State Park Operations/Coastal and Aquatic Managed Areas
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

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

AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")					
	Y	Y			

3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")					
	Y	Y			

TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
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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 60 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.					
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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			

AUDITS:

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

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Environmental Protection/State Park Operations/Coastal and Aquatic Managed Areas
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y			
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y			
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

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

6.1 Are issues appropriately aligned with appropriation categories?	Y	Y			
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y	Y			
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y	Y			
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	N/A	N/A			

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Environmental Protection/State Park Operations/Coastal and Aquatic Managed Areas
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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	Program or Service (Budget Entity Codes)			
Action	37500300	37500400		

7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A			
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.5 of the LBR Instructions.)	Y	Y			
7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y			
7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/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	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 #24-003?	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. (PLRR, PLMO)	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	N/A			
7.14 Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y			

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Environmental Protection/State Park Operations/Coastal and Aquatic Managed Areas
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	Program or Service (Budget Entity Codes)			
Action	37500300	37500400		

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 89 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)?	N/A	N/A			
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.19 Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y			
AUDIT:					
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A			
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A			
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A			
7.23 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y			
7.24 Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y	Y			
7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. 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			

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Environmental Protection/State Park Operations/Coastal and Aquatic Managed Areas
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	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 63 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 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				

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

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

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Environmental Protection/State Park Operations/Coastal and Aquatic Managed Areas
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	Program or Service (Budget Entity Codes)			
Action	37500300	37500400		

8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A			
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A			
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y			
8.10 Are the statutory authority references correct?	Y	Y			
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y			
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y			
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y			
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? The agency can provide a list of	Y	Y			
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y			
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y			
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A			
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y			
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y			

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Environmental Protection/State Park Operations/Coastal and Aquatic Managed Areas
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	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y			
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A	N/A			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y			
8.27	Has the agency 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			

AUDITS:

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y			

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Environmental Protection/State Park Operations/Coastal and Aquatic Managed Areas
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	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y			
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP Determine if the agency is scheduled for trust fund review. (See pages 121 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? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	Y	Y			

10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A	N/A			
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y			

11. SCHEDULE IV (EADR, SC4)

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

12. SCHEDULE VIIIA (EADR, SC8A)

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

13.1 NOT REQUIRED FOR THIS YEAR					
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Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Environmental Protection/State Park Operations/Coastal and Aquatic Managed Areas
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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	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, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.

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			
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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 105-109 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			

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y			
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y			
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y			

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Environmental Protection/State Park Operations/Coastal and Aquatic Managed Areas
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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	Program or Service (Budget Entity Codes)				
Action	37500300	37500400			

16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y			
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y			
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 53 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			
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A	N/A			
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y			

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 157) for a list of audits and their descriptions.					
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

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

18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y			
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	N/A	N/A			
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			

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)			
Action	37500300	37500400		

18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y		
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y		
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Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Air Resource Management
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Air Resource Management
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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	Program or Service (Budget Entity Codes)				
Action	37550500				

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

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.						
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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 60 of the LBR Instructions?						
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4.2 Is the program component code and title used correct?						
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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.)						
--	--	--	--	--	--	--

AUDITS:

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Air Resource Management
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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	Program or Service (Budget Entity Codes)				
Action	37550500				

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")					
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.)					
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)					
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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

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

6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Air Resource Management
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	Program or Service (Budget Entity Codes)				
Action	37550500				

7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 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.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				
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 #24-003?	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. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37550500				

7.15 Are the 33XXXXX0 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 33XXXXX0 - 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 89 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?	N/A				
AUDIT:					
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24 Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37550500				

7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXX) have already been added to A03.	Y				
TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 63 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 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

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

8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37550500				

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

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37550500				

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				
AUDITS:					
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37550500				

8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33 Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP Determine if the agency is scheduled for trust fund review. (See pages 121 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? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A				
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10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.					

11. SCHEDULE IV (EADR, SC4)

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Air Resource Management
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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	Program or Service (Budget Entity Codes)				
Action	37550500				

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

12. SCHEDULE VIIIA (EADR, SC8A)

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

13.1 NOT REQUIRED FOR THIS YEAR					
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 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 VIIIC (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 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:

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	Program or Service (Budget Entity Codes)				
Action	37550500				

16.3 Does the FY 2022-23 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")	N/A				
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 53 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 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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.					

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37550500				

18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	N/A			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A			
18.5	Are the appropriate counties identified in the narrative?	N/A			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				
19. FLORIDA FISCAL PORTAL					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37700100				

1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Environmental Law Enforcement

Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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	Program or Service (Budget Entity Codes)				
Action	37700100				

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y				
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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 60 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:

Fiscal Year 2024-25 LBR Technical Review Checklist

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Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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	Program or Service (Budget Entity Codes)				
Action	37700100				

5.2 Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

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

6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	N/A				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Environmental Protection/Environmental Law Enforcement
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	Program or Service (Budget Entity Codes)				
Action	37700100				

7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 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.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				
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 #24-003?	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. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				

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	Program or Service (Budget Entity Codes)				
Action	37700100				

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 89 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?	N/A				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				

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	Program or Service (Budget Entity Codes)				
Action	37700100				

7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.		Y			
TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 63 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 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

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

8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				

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	Program or Service (Budget Entity Codes)				
Action	37700100				

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

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37700100				

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

AUDITS:

8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
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Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37700100				

8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33 Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP Determine if the agency is scheduled for trust fund review. (See pages 121 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? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	N/A				

10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.					

11. SCHEDULE IV (EADR, SC4)

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Department/Budget Entity (Service): Environmental Protection/Environmental Law Enforcement
Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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				

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

12. SCHEDULE VIIIA (EADR, SC8A)

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

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

14.1 Do the reductions comply with the instructions provided on pages 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.					
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TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
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15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
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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:

Fiscal Year 2024-25 LBR Technical Review Checklist

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Agency Budget Officer/OPB Analyst Name: Teresa Johnson/Erin Riley

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	Program or Service (Budget Entity Codes)				
Action	37700100				

16.3 Does the FY 2022-23 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")	N/A				
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 53 through 109 of the LBR Instructions), and are they accurate and complete?	N/A				
17.2 Does manual exhibits tie to LAS/PBS where applicable?	N/A				
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A				
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 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.					

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	37700100				

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	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			