

BGTRBAL-07 AS OF 07/01/13

370000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2013DATE RUN 08/07/13
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

10 1 000286 GENERAL REVENUE FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11102	PETTY CASH 370002 PENSACOLA	
000000	BALANCE BROUGHT FORWARD	110.00
11103	PETTY CASH 370002 JACKSONVILLE	
000000	BALANCE BROUGHT FORWARD	100.00
11104	PETTY CASH 370002 ORLANDO	
000000	BALANCE BROUGHT FORWARD	150.00
11105	PETTY CASH 370002 & 370008 FT MYERS	
000000	BALANCE BROUGHT FORWARD	75.00
11106	PETTY CASH 370002 WEST PALM BEACH	
000000	BALANCE BROUGHT FORWARD	150.00
11107	PETTY CASH 370002 PORT ST LUCIE	
000000	BALANCE BROUGHT FORWARD	100.00
11108	PETTY CASH 370002 MARATHON SHORES	
000000	BALANCE BROUGHT FORWARD	100.00
11109	PETTY CASH 370002 TAMPA	
000000	BALANCE BROUGHT FORWARD	150.00
11110	PETTY CASH 370002 PANAMA CITY	
000000	BALANCE BROUGHT FORWARD	100.00
11111	GENERAL LEDGER NAME NOT ON FILE	
001800		0.00
11112	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
11117	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	50,000.00
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	32,849,768.06
080167	13 LAKE AOPKA RESTORATION	120,000.00
080888	05 MULBERRY/PINEY PT CLEANUP	0.00
080888	06 MULBERRY/PINEY PT CLEANUP	0.00
080888	07 MULBERRY/PINEY PT CLEANUP	0.00

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10 1 000286 GENERAL REVENUE FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
080888 08	MULBERRY/PINEY PT CLEANUP	0.00
080889 08	NON-MANDATORY LAND RECLAIM	271,173.21
083045 09	LAND ACQUISITION	0.00
083533 06	CASCADES PARK/ WASTE REMED	0.00
087753 97	HURR OPAL-DUNE/BEACH RECOV	0.00
088061 98	BEACH PROJ - STW	0.00
088061 99	BEACH PROJ - STW	0.00
088065 96	CATEGORY NAME NOT ON TITLE FILE	0.00
088962 06	KEYS WASTEWATER MGMT PLAN	0.00
088962 07	KEYS WASTEWATER MGMT PLAN	0.00
088962 99	KEYS WASTEWATER MGMT PLAN	0.00
088964 10	TOTAL MAX DAILY LOADS	123,040.29
	** GL 13100 TOTAL	33,363,981.56
15101	DUE FROM EMPLOYEES	
001800		544.47
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800		17.33
17102	INVENTORIES PARTS AND MAINT SHOP	
102275	OPER & MAINT OF PATROL VEH	0.00
25500	ADVANCES TO OTHER GOVERNMENTS/ENTITIES	
140047 05	G/A-WATER PROJECTS	1,808,626.00
141116 01	STW RESTORATION PROJECTS	449,537.00
	** GL 25500 TOTAL	2,258,163.00
25800	ADVANCES TO COMPONENT UNITS	
140013 09	G/A-ENV REST WATER SUSTAIN	3,014,129.70
140047 05	G/A-WATER PROJECTS	2,576,610.98
141116 01	STW RESTORATION PROJECTS	9,318.75
	** GL 25800 TOTAL	5,600,059.43
31100	ACCOUNTS PAYABLE	
080889 08	NON-MANDATORY LAND RECLAIM	82,206.70-
140126 07	BEACH PROJECTS - STW	71.70-
140126 11	BEACH PROJECTS - STW	104,178.45-
	** GL 31100 TOTAL	186,456.85-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	58,186.58-
	** GL 32100 TOTAL	58,186.58-

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10 1 000286 GENERAL REVENUE FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35500	DUE TO OTHER GOVERNMENTAL UNITS	
140047 12	G/A-WATER PROJECTS	267,765.00-
140126 07	BEACH PROJECTS - STW	348,796.34-
140126 11	BEACH PROJECTS - STW	258,263.43-
140126 12	BEACH PROJECTS - STW	12,943.46-
140126 13	BEACH PROJECTS - STW	9,806.78-
	** GL 35500 TOTAL	897,575.01-
35600	DUE TO GENERAL REVENUE	
001800		561.80-
45100	ADVANCES FROM OTHER FUNDS BETWEEN DEPA	
040000	EXPENSES	51,035.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	29,283,254.95-
080167 13	LAKE APOPKA RESTORATION	120,000.00-
080888 05	MULBERRY/PINEY PT CLEANUP	0.00
080888 06	MULBERRY/PINEY PT CLEANUP	0.00
080888 07	MULBERRY/PINEY PT CLEANUP	0.00
080888 08	MULBERRY/PINEY PT CLEANUP	0.00
080889 08	NON-MANDATORY LAND RECLAIM	772,326.51-
083045 09	LAND ACQUISITION	0.00
083306 97	SURFACE WATER IMPROVE PRJ	0.00
083533 06	CASCADES PARK/ WASTE REMED	0.00
083899 99	NAVARRE BCH STATE PARK DEV	0.00
087337 91	CATEGORY NAME NOT ON TITLE FILE	0.00
087387 95	CATEGORY NAME NOT ON TITLE FILE	0.00
087483 96	CATEGORY NAME NOT ON TITLE FILE	0.00
087483 97	CATEGORY NAME NOT ON TITLE FILE	0.00
087753 97	HURR OPAL-DUNE/BEACH RECOV	0.00
088061 98	BEACH PROJ - STW	0.00
088061 99	BEACH PROJ - STW	0.00
088065 94	CATEGORY NAME NOT ON TITLE FILE	0.00
088065 96	CATEGORY NAME NOT ON TITLE FILE	0.00
088068 97	CATEGORY NAME NOT ON TITLE FILE	0.00
088072 90	CATEGORY NAME NOT ON TITLE FILE	0.00
088098 94	CATEGORY NAME NOT ON TITLE FILE	0.00
088098 97	CATEGORY NAME NOT ON TITLE FILE	0.00
088962 06	KEYS WASTEWATER MGMT PLAN	0.00
088962 07	KEYS WASTEWATER MGMT PLAN	0.00
088962 99	KEYS WASTEWATER MGMT PLAN	0.00
088964 10	TOTAL MAX DAILY LOADS	123,040.29-
	** GL 54900 TOTAL	30,298,621.75-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

10 1 000286 GENERAL REVENUE FUND

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54901		PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000		BALANCE BROUGHT FORWARD	1,923,141.37-
55100		FUND BALANCE RESERVED FOR ENCUMBRANCES	
100589		CATEGORY NAME NOT ON TITLE FILE	0.00
55500		FB RESERVED FOR LONG-TERM RECEIVABLES	
001800			0.00
088061	99	BEACH PROJ - STW	0.00
140047	05	G/A-WATER PROJECTS	0.00
140182		ST. LUCIE RIVER INITIATIVE	0.00
141116	01	STW RESTORATION PROJECTS	0.00
141222		RESTORATION/ST JOHNS RIVER	0.00
141222	99	RESTORATION/ST JOHNS RIVER	0.00
143276	99	SMALL CO WASTEWTR TRMT GNT	0.00
		** GL 55500 TOTAL	0.00
56201		NONSPENDABLE LONG TERM ADVANCES	
140013	09	G/A-ENV REST WATER SUSTAIN	3,014,129.70-
140047	05	G/A-WATER PROJECTS	4,385,236.98-
141116	01	STW RESTORATION PROJECTS	458,855.75-
		** GL 56201 TOTAL	7,858,222.43-
94100		ENCUMBRANCES	
040000		EXPENSES	2,646.13
080889	08	NON-MANDATORY LAND RECLAIM	2,588,966.51
088964	10	TOTAL MAX DAILY LOADS	289,303.29
100777		CONTRACTED SERVICES	2,514.37
101126		COMMISSION ON OIL SPILL RESPONSE COORDINATI	4,364.93
140012	11	G/A-FT LAUD RIVER OAKS	300,000.00
140047	06	G/A-WATER PROJECTS	1,282,438.00
140047	12	G/A-WATER PROJECTS	313,677.00
140047	13	G/A-WATER PROJECTS	6,076,544.83
140120	11	TMDL SENSOR-BASED SYSTEMS	2,410,600.00
140126	07	BEACH PROJECTS - STW	599,287.32
140126	11	BEACH PROJECTS - STW	3,556,240.16
140126	12	BEACH PROJECTS - STW	7,961,924.42
140126	13	BEACH PROJECTS - STW	8,912,476.05
143276	99	SMALL CO WASTEWTR TRMT GNT	571,153.78
		** GL 94100 TOTAL	34,872,136.79
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000		EXPENSES	2,646.13-
080889	08	NON-MANDATORY LAND RECLAIM	2,588,966.51-
088964	10	TOTAL MAX DAILY LOADS	289,303.29-

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G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
100777	CONTRACTED SERVICES	2,514.37-
101126	COMMISSION ON OIL SPILL RESPONSE COORDINATI	4,364.93-
140012 11	G/A-FT LAUD RIVER OAKS	300,000.00-
140047 06	G/A-WATER PROJECTS	1,282,438.00-
140047 12	G/A-WATER PROJECTS	313,677.00-
140047 13	G/A-WATER PROJECTS	6,076,544.83-
140120 11	TMDL SENSOR-BASED SYSTEMS	2,410,600.00-
140126 07	BEACH PROJECTS - STW	599,287.32-
140126 11	BEACH PROJECTS - STW	3,556,240.16-
140126 12	BEACH PROJECTS - STW	7,961,924.42-
140126 13	BEACH PROJECTS - STW	8,912,476.05-
143276 99	SMALL CO WASTEWTR TRMT GNT	571,153.78-
	** GL 98100 TOTAL	34,872,136.79-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

10 2 021024 ADMINISTRATIVE TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11105	PETTY CASH 370002 & 370008 FT MYERS	
000000	BALANCE BROUGHT FORWARD	50.00
11114	PETTY CASH 370008 NWD BRANCH	
000000	BALANCE BROUGHT FORWARD	100.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	46,427.21
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,223,160.51
15101	DUE FROM EMPLOYEES	
001801		67.36
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800		398.81
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		1,539.86
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001800		11,199.97
17101	INVENTORIES OFFICE SUPPLY	
040000	EXPENSES	0.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	13,669.27-
040000	EXPENSES	408.69-
040000 CF	EXPENSES	56,896.50-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	7,711.83-
	** GL 31100 TOTAL	78,686.29-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	105,634.35-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	17,822.51-
100774	NAT'L POLLUT/ELIMINATION	0.00
100774 CF	NAT'L POLLUT/ELIMINATION	500.84-
	** GL 32100 TOTAL	123,957.70-

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10 2 021024 ADMINISTRATIVE TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001800		131.24-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	2,451.33-
040000	EXPENSES	408.69
040000 CF	EXPENSES	35,307.99-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	63.08-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	256.73-
	** GL 35300 TOTAL	37,670.44-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	7,238.57-
	** GL 35500 TOTAL	7,238.57-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	2,372.81-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	59,954.10-
	** GL 38600 TOTAL	59,954.10-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	973,560.57-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	628.00
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	10,504.96
030000 CF	OTHER PERSONAL SERVICES	741.49
040000	EXPENSES	26,962.76
040000 CF	EXPENSES	3,196.24
060000 CF	OPERATING CAPITAL OUTLAY	6,392.48
100777	CONTRACTED SERVICES	27,501.57
	** GL 94100 TOTAL	75,299.50
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	10,504.96-
030000 CF	OTHER PERSONAL SERVICES	741.49-
040000	EXPENSES	26,962.76-

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10 2 021024 ADMINISTRATIVE TRUST FUND

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

040000 CF EXPENSES

3,196.24-

060000 CF OPERATING CAPITAL OUTLAY

6,392.48-

100777 CONTRACTED SERVICES

27,501.57-

** GL 98100 TOTAL

75,299.50-

*** FUND TOTAL

0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
20 2 030001 INVASIVE PLANT CONTROL TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
37100	CURRENT BONDS PAYABLE	
102334	CONTRL OF INVASIVE EXOTICS	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	0.00
102334	CONTRL OF INVASIVE EXOTICS	0.00
	** GL 55100 TOTAL	0.00
	*** 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		
11100	CASH ON HAND	
040000	EXPENSES	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	411,536.94
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	16,164,671.71
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200		6,800.00
001800		64.76
	** GL 15102 TOTAL	6,864.76
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		9,838.42
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200		5,600.00-
16300	DUE FROM OTHER DEPARTMENTS	
001620		542,744.00
16400	DUE FROM FEDERAL GOVERNMENT	
000700		297,917.58
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	7,540.00
030000 CF	OTHER PERSONAL SERVICES	82,845.15-
040000	EXPENSES	169.88-
040000 CF	EXPENSES	88,703.41-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	168,787.07-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	1,015.13-
	** GL 31100 TOTAL	333,980.64-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	119,708.07-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	8,050.80-
	** GL 32100 TOTAL	127,758.87-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 035001 AIR POLLUTION CONTROL TRUST FUND

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35300		DUE TO OTHER DEPARTMENTS	
030000		OTHER PERSONAL SERVICES	7,540.00-
030000	CF	OTHER PERSONAL SERVICES	33,112.03-
040000		EXPENSES	169.88
040000	CF	EXPENSES	5,542.55-
100195		ASBESTOS REMOVAL PROG FEE	0.00
100195	CF	ASBESTOS REMOVAL PROG FEE	1,360.00-
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,640.30-
		** GL 35300 TOTAL	49,025.00-
35500		DUE TO OTHER GOVERNMENTAL UNITS	
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	1,052,161.52-
040000		EXPENSES	0.00
040000	CF	EXPENSES	493.60-
100180		DIST CO-MTR V REG PROCEEDS	0.00
100180	CF	DIST CO-MTR V REG PROCEEDS	532,611.50-
100195		ASBESTOS REMOVAL PROG FEE	0.00
100195	CF	ASBESTOS REMOVAL PROG FEE	160.00-
		** GL 35500 TOTAL	1,585,426.62-
35600		DUE TO GENERAL REVENUE	
180200		TR/GENERAL REVENUE-SWCAP	1,516.08-
310322		SERVICE CHARGE TO GEN REV	235,801.53-
		** GL 35600 TOTAL	237,317.61-
35700		DUE TO COMPONENT UNIT/PRIMARY	
040000		EXPENSES	0.00
040000	CF	EXPENSES	2,575.00-
		** GL 35700 TOTAL	2,575.00-
38600		CURRENT COMPENSATED ABSENCES LIABILITY	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	48,600.13-
		** GL 38600 TOTAL	48,600.13-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	10,350,431.54-
55917		GENERAL LEDGER NAME NOT ON FILE	
000000		BALANCE BROUGHT FORWARD	0.00

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20 2 035001 AIR POLLUTION CONTROL TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
57201	FUND BALANCE RESTRICTED TITLE V	
000000	BALANCE BROUGHT FORWARD	4,692,858.00-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	72,528.18
030000 CF	OTHER PERSONAL SERVICES	807,020.61
040000	EXPENSES	72,543.77
040000 CF	EXPENSES	1,350.00
060000	OPERATING CAPITAL OUTLAY	115,504.05
100777	CONTRACTED SERVICES	10,759.06
	** GL 94100 TOTAL	1,079,705.67
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	72,528.18-
030000 CF	OTHER PERSONAL SERVICES	807,020.61-
040000	EXPENSES	72,543.77-
040000 CF	EXPENSES	1,350.00-
060000	OPERATING CAPITAL OUTLAY	115,504.05-
100777	CONTRACTED SERVICES	10,759.06-
	** GL 98100 TOTAL	1,079,705.67-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** 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	155,948.29
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	170,821,151.90
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		100,677.12
15400	LOANS AND NOTES RECEIVABLE	
002300		37,331,908.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
002300		53,394.58
16400	DUE FROM FEDERAL GOVERNMENT	
000700		125,903.00
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002300		340,234,784.80
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	16,785.28-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
140129	06 DRINK WATER FAC CONSTR-SRL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
002300		0.00
56200	NONSPENDABLE - LT REC AND ADVANCES-CFO	
000000	BALANCE BROUGHT FORWARD	340,234,784.80-
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	208,572,197.61-
94100	ENCUMBRANCES	
140129	11 DRINK WATER FAC CONSTR-SRL	59,898,726.00
140129	12 DRINK WATER FAC CONSTR-SRL	77,832,046.00
140129	13 DRINK WATER FAC CONSTR-SRL	3,783,632.00
140130	10 DRINKING WATER FACILITY CONSTRUCTION-STATE	245,723.00
	** GL 94100 TOTAL	141,760,127.00

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G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140129 11	DRINK WATER FAC CONSTR-SRL	59,898,726.00-
140129 12	DRINK WATER FAC CONSTR-SRL	77,832,046.00-
140129 13	DRINK WATER FAC CONSTR-SRL	3,783,632.00-
140130 10	DRINKING WATER FACILITY CONSTRUCTION-STATE	245,723.00-
	** GL 98100 TOTAL	141,760,127.00-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
20 2 050001 ENVIRONMENTAL LABORATORY TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	50,812.76
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	388,592.52
15101	DUE FROM EMPLOYEES	
001801		20.76
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001903		8,545.15
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		565.96
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001800		9,716.11
16300	DUE FROM OTHER DEPARTMENTS	
001903		1,386.00
16504	DUE FROM OTH ST POLITICAL SUBDIVISIONS	
001903		2,943.20
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	7,811.96-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027 CF	GROUND WTR/MONITOR NETWRK	121.90-
100039	WMD LAB SUPPORT	0.00
100039 CF	WMD LAB SUPPORT	18,316.25-
100050	EVERGLADES LAB SUPPORT	0.00
100050 CF	EVERGLADES LAB SUPPORT	11,863.75-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	11,422.35-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492 CF	HAZARDOUS WASTE CLEANUP	57,015.39-
	** GL 31100 TOTAL	106,551.60-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	3,778.85-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	8,736.04-
100050	EVERGLADES LAB SUPPORT	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
20 2 050001 ENVIRONMENTAL LABORATORY TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
100050 CF	EVERGLADES LAB SUPPORT	6,666.82-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492 CF	HAZARDOUS WASTE CLEANUP	3,264.30-
	** GL 32100 TOTAL	22,446.01-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	16.99-
100050	EVERGLADES LAB SUPPORT	0.00
100050 CF	EVERGLADES LAB SUPPORT	243.67-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	94.35-
	** GL 35300 TOTAL	355.01-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	622.38-
	** GL 35500 TOTAL	622.38-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	335.33-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	332,272.13-
94100	ENCUMBRANCES	
040000	EXPENSES	40,408.57
100027	GROUND WTR/MONITOR NETWRK	522.66
100039	WMD LAB SUPPORT	406.24
100050	EVERGLADES LAB SUPPORT	3,494.29
100777	CONTRACTED SERVICES	145,802.32
101492	HAZARDOUS WASTE CLEANUP	46,774.66
	** GL 94100 TOTAL	237,408.74
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	40,408.57-
100027	GROUND WTR/MONITOR NETWRK	522.66-
100039	WMD LAB SUPPORT	406.24-
100050	EVERGLADES LAB SUPPORT	3,494.29-
100777	CONTRACTED SERVICES	145,802.32-
101492	HAZARDOUS WASTE CLEANUP	46,774.66-
	** GL 98100 TOTAL	237,408.74-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	66,688.58
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	8,856,797.03
15101	DUE FROM EMPLOYEES	
001801		6.30
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000400		12,106.24
001801		236,698.54
	** GL 15102 TOTAL	248,804.78
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		5,641.64
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000400		9,242.47-
001801		230,230.76-
	** GL 15900 TOTAL	239,473.23-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001801		346.50
16300	DUE FROM OTHER DEPARTMENTS	
001600		682,914.22
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	652.70-
100014	ACQ & REPLACE PATROL VEH	0.00
100014 CF	ACQ & REPLACE PATROL VEH	24,182.40-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492 CF	HAZARDOUS WASTE CLEANUP	149,344.60-
102577	DRUM REMOVAL AND DISPOSAL	0.00
102577 CF	DRUM REMOVAL AND DISPOSAL	3,604.00-
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040 CF	G/A-DEEPWATER/NRDA/SO	17,014.94-
	** GL 31100 TOTAL	194,798.64-

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

CAT		BEGINNING BALANCE
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	736.14-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	6,098.13-
102261	ON-CALL FEES	0.00
102261 CF	ON-CALL FEES	8,888.03-
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040 CF	G/A-DEEPWATER/NRDA/SO	14,364.93-
	** GL 32100 TOTAL	30,087.23-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040 CF	G/A-DEEPWATER/NRDA/SO	23,348.84-
	** GL 35200 TOTAL	23,348.84-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	231.84-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492 CF	HAZARDOUS WASTE CLEANUP	1,564.20-
108040	G/A-DEEPWATER/NRDA/SO	0.00
108040 CF	G/A-DEEPWATER/NRDA/SO	275.91-
108041	G/A DEEPWATER-PT-NRDA	0.00
108041 CF	G/A DEEPWATER-PT-NRDA	24,499.15-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	940.59-
	** GL 35300 TOTAL	27,511.69-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	2,295.85-
38800	UNEARNED REVENUE - CURRENT	
001111		3,190,522.27-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,456,242.14-
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
088061 98	BEACH PROJ - STW	0.00
088061 99	BEACH PROJ - STW	0.00
	** GL 55500 TOTAL	0.00

BGTRBAL-07 AS OF 07/01/13

370000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2013

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

CAT		BEGINNING BALANCE
57501	FUND BALANCE RESTRICTED-COURT ORDER-MO	
000000	BALANCE BROUGHT FORWARD	4,696,919.16-
94100	ENCUMBRANCES	
040000	EXPENSES	89.16
080019	13 STORMWATER PROJECTS/DEEPWATER HORIZON OIL S	61,714.27
100014	ACQ & REPLACE PATROL VEH	24,182.40
101492	HAZARDOUS WASTE CLEANUP	48,737.97
108040	G/A-DEEPWATER/NRDA/SO	75,806.43
108041	G/A DEEPWATER-PT-NRDA	127,956.50
	** GL 94100 TOTAL	338,486.73
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	89.16-
080019	13 STORMWATER PROJECTS/DEEPWATER HORIZON OIL S	61,714.27-
100014	ACQ & REPLACE PATROL VEH	24,182.40-
101492	HAZARDOUS WASTE CLEANUP	48,737.97-
108040	G/A-DEEPWATER/NRDA/SO	75,806.43-
108041	G/A DEEPWATER-PT-NRDA	127,956.50-
	** GL 98100 TOTAL	338,486.73-
	*** FUND TOTAL	0.00

BGTRBAL-07 AS OF 07/01/13

370000000000
 BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2013

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 099005 COASTAL PROTECTION TF - NAT RES DMGE RESTORATION

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	6,853.94
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	10,502,545.65
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		6,358.50
31100	ACCOUNTS PAYABLE	
083654 12	NRD REST - DEEPWATER HORIZ	93,645.43-
32100	ACCRUED SALARIES AND WAGES	
083654 12	NRD REST - DEEPWATER HORIZ	3,104.37-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,060.11-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57502	FUND BALANCE RESTRICTED-COURT ORDER-NR	
000000	BALANCE BROUGHT FORWARD	10,417,948.18-
94100	ENCUMBRANCES	
083654 12	NRD REST - DEEPWATER HORIZ	3,497,689.54
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
083654 12	NRD REST - DEEPWATER HORIZ	3,497,689.54-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 131001 CONSERVATION & RECREATION LANDS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	151,000.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	52,681.85
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	24,080,465.34
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800		19,333.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		13,315.20
15900	ALLOWANCE FOR UNCOLLECTIBLES	
001800		19,333.00-
16300	DUE FROM OTHER DEPARTMENTS	
001600		1,107,267.64
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	360.00-
040000	EXPENSES	0.00
040000 CF	EXPENSES	14,376.09-
080039 11	STATE PARK FACILITY IMPROV	37,402.56-
080039 12	STATE PARK FACILITY IMPROV	86,240.98-
088130 11	REMOVE ACCESS BARRIERS-STW	4,600.72-
100718	LAND MANAGEMENT	0.00
100718 CF	LAND MANAGEMENT	11,398.48-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	4,002.32-
101496	STATE LANDS STEWARDSHIP	0.00
101496 CF	STATE LANDS STEWARDSHIP	29,383.03-
103882	CAMA/CARL MANAGEMENT FUNDS	0.00
103882 CF	CAMA/CARL MANAGEMENT FUNDS	1,195.92-
103886	GREENWAYS CARL MGMT FUND	0.00
103886 CF	GREENWAYS CARL MGMT FUND	88,332.37-
	** GL 31100 TOTAL	277,292.47-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	10,586.86-
100718	LAND MANAGEMENT	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 131001 CONSERVATION & RECREATION LANDS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
100718 CF	LAND MANAGEMENT	54,510.40-
101496	STATE LANDS STEWARDSHIP	0.00
101496 CF	STATE LANDS STEWARDSHIP	659.86-
103882	CAMA/CARL MANAGEMENT FUNDS	0.00
103882 CF	CAMA/CARL MANAGEMENT FUNDS	8,120.59-
103886	GREENWAYS CARL MGMT FUND	0.00
103886 CF	GREENWAYS CARL MGMT FUND	9,923.82-
	** GL 32100 TOTAL	83,801.53-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	8,696.88-
100718	LAND MANAGEMENT	0.00
100718 CF	LAND MANAGEMENT	523.67-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	65.74-
103886	GREENWAYS CARL MGMT FUND	0.00
103886 CF	GREENWAYS CARL MGMT FUND	1,659.70-
181172	TR/FWCC 9.5% CARL FUNDS	644,129.67-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,219.96-
	** GL 35300 TOTAL	657,295.62-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
100718	LAND MANAGEMENT	0.00
100718 CF	LAND MANAGEMENT	223.22-
103886	GREENWAYS CARL MGMT FUND	0.00
103886 CF	GREENWAYS CARL MGMT FUND	1,110.90-
	** GL 35500 TOTAL	1,334.12-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	4,970.64-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	24,380,035.65-
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
030000	OTHER PERSONAL SERVICES	0.00
080126 06	HISTORIC STRUC REN	0.00
080126 09	HISTORIC STRUC REN	0.00
088140 09	FACILITY REPAIR NEEDS-STW	0.00
100718	LAND MANAGEMENT	0.00
	** GL 55500 TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 131001 CONSERVATION & RECREATION LANDS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	360.00
040000	EXPENSES	16,830.04
040000 CF	EXPENSES	1,414.40
060000 CF	OPERATING CAPITAL OUTLAY	1,598.12
080039 11	STATE PARK FACILITY IMPROV	219,441.52
080039 12	STATE PARK FACILITY IMPROV	287,231.48
080039 14	STATE PARK FACILITY IMPROV	2,499.00
088130 11	REMOVE ACCESS BARRIERS-STW	11,563.67
100718	LAND MANAGEMENT	9,763.49
100777	CONTRACTED SERVICES	12,218.24
101496	STATE LANDS STEWARDSHIP	29,383.03
103882	CAMA/CARL MANAGEMENT FUNDS	19,359.51
103886	GREENWAYS CARL MGMT FUND	158,335.89
	** GL 94100 TOTAL	769,998.39
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	360.00-
040000	EXPENSES	16,830.04-
040000 CF	EXPENSES	1,414.40-
060000 CF	OPERATING CAPITAL OUTLAY	1,598.12-
080039 11	STATE PARK FACILITY IMPROV	219,441.52-
080039 12	STATE PARK FACILITY IMPROV	287,231.48-
080039 14	STATE PARK FACILITY IMPROV	2,499.00-
088130 11	REMOVE ACCESS BARRIERS-STW	11,563.67-
100718	LAND MANAGEMENT	9,763.49-
100777	CONTRACTED SERVICES	12,218.24-
101496	STATE LANDS STEWARDSHIP	29,383.03-
103882	CAMA/CARL MANAGEMENT FUNDS	19,359.51-
103886	GREENWAYS CARL MGMT FUND	158,335.89-
	** GL 98100 TOTAL	769,998.39-
	*** 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		
11100	CASH ON HAND	
141116	01 STW RESTORATION PROJECTS	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	117,817.91
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	57,523,407.27
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001200		10,299,087.89
001801		554,840.78
	** GL 15102 TOTAL	10,853,928.67
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
001200		6,602.50
001202		357.63
001801		100.00
	** GL 15103 TOTAL	7,060.13
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		35,040.75
15900	ALLOWANCE FOR UNCOLLECTIBLES	
001200		9,741,797.98-
001202		357.63-
001801		459,344.18-
	** GL 15900 TOTAL	10,201,499.79-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000400		39.67
001200		2,780.00
001801		1,498.68
	** GL 16200 TOTAL	4,318.35
16300	DUE FROM OTHER DEPARTMENTS	
001600		422,199.89
25500	ADVANCES TO OTHER GOVERNMENTS/ENTITIES	
140047	06 G/A-WATER PROJECTS	3,259,655.25
140047	07 G/A-WATER PROJECTS	5,138,003.17
140047	08 G/A-WATER PROJECTS	1,100,000.00
140047	09 G/A-WATER PROJECTS	250,000.00
141116	05 STW RESTORATION PROJECTS	550,000.00
143266	97 POLLUTION RESTOR/G & A	277,654.82
	** GL 25500 TOTAL	10,575,313.24

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 193001 ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
25800	ADVANCES TO COMPONENT UNITS	
140047 06	G/A-WATER PROJECTS	4,859,828.40
140047 07	G/A-WATER PROJECTS	10,052,275.06
140047 08	G/A-WATER PROJECTS	5,365,557.43
140047 09	G/A-WATER PROJECTS	2,195,789.81
141116 02	STW RESTORATION PROJECTS	120,000.74
141116 03	STW RESTORATION PROJECTS	493,974.54
	** GL 25800 TOTAL	23,087,425.98
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	76,810.02-
040000	EXPENSES	22,438.51
040000 CF	EXPENSES	170,467.44-
100591	SUBMERGED RES DAMAGED REST	0.00
100591 CF	SUBMERGED RES DAMAGED REST	21,005.50-
140126 06	BEACH PROJECTS - STW	1,998.10-
140126 07	BEACH PROJECTS - STW	1,598.00-
140126 08	BEACH PROJECTS - STW	5,008.20-
140126 09	BEACH PROJECTS - STW	52,995.68-
140126 10	BEACH PROJECTS - STW	147.30-
	** GL 31100 TOTAL	307,591.73-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	40,130.60-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	9,058.39-
100591	SUBMERGED RES DAMAGED REST	0.00
100591 CF	SUBMERGED RES DAMAGED REST	1,252.10-
	** GL 32100 TOTAL	50,441.09-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001801		346.50-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	22,438.51-
040000 CF	EXPENSES	20,388.97-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	5,842.13-
	** GL 35300 TOTAL	48,669.61-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	97,089.36-
140047 07	G/A-WATER PROJECTS	6,838.00-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 193001 ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
140047 08	G/A-WATER PROJECTS	5,045.00-
140047 09	G/A-WATER PROJECTS	10,787.00-
140126 06	BEACH PROJECTS - STW	162.51-
140126 07	BEACH PROJECTS - STW	67,348.25-
140126 08	BEACH PROJECTS - STW	54,894.87-
140126 09	BEACH PROJECTS - STW	235,209.19-
140126 10	BEACH PROJECTS - STW	86,888.89-
140126 11	BEACH PROJECTS - STW	26,094.76-
140126 12	BEACH PROJECTS - STW	123.50-
140126 13	BEACH PROJECTS - STW	6,883.39-
143266 01	POLLUTION RESTOR/G & A	0.00
	** GL 35500 TOTAL	597,364.72-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	25,625.47-
38901	DEFERRED REVENUE LONG TERM RECEIVABLES	
000500		0.00
001200		360,426.87-
001801		13,085.00-
	** GL 38901 TOTAL	373,511.87-
45100	ADVANCES FROM OTHER FUNDS BETWEEN DEPA	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	48,975,163.35-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	1,228,658.26
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
083266 98	POLLUTION REST/CAP OUTLAY	0.00
083306 98	SURFACE WATER IMPROVE PRJ	0.00
088061	BEACH PROJ - STW	0.00
140008	G/A-SUR WATER IMP PROJ	0.00
140008 99	G/A-SUR WATER IMP PROJ	0.00
140047 05	G/A-WATER PROJECTS	0.00
140047 06	G/A-WATER PROJECTS	0.00
140047 07	G/A-WATER PROJECTS	0.00
140047 08	G/A-WATER PROJECTS	0.00
140047 09	G/A-WATER PROJECTS	0.00
140126 01	BEACH PROJECTS - STW	0.00
140126 02	BEACH PROJECTS - STW	0.00
140126 03	BEACH PROJECTS - STW	0.00
140126 05	BEACH PROJECTS - STW	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 193001 ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
140126 06	BEACH PROJECTS - STW	0.00
141116 01	STW RESTORATION PROJECTS	0.00
141116 02	STW RESTORATION PROJECTS	0.00
141116 03	STW RESTORATION PROJECTS	0.00
143266 01	POLLUTION RESTOR/G & A	0.00
143266 97	POLLUTION RESTOR/G & A	0.00
145273 01	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 55500 TOTAL	0.00
55914	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
55915	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
55918	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
56201	NONSPENDABLE LONG TERM ADVANCES	
140047 06	G/A-WATER PROJECTS	8,119,483.65-
140047 07	G/A-WATER PROJECTS	15,190,278.23-
140047 08	G/A-WATER PROJECTS	6,465,557.43-
140047 09	G/A-WATER PROJECTS	2,445,789.81-
141116 02	STW RESTORATION PROJECTS	120,000.74-
141116 03	STW RESTORATION PROJECTS	493,974.54-
141116 05	STW RESTORATION PROJECTS	550,000.00-
143266 97	POLLUTION RESTOR/G & A	277,654.82-
	** GL 56201 TOTAL	33,662,739.22-
57301	FUND BALANCE RESTRICTED COURT ORDER RE	
000000	BALANCE BROUGHT FORWARD	410,203.55-
57401	FUND BALANCE RESTRICTED REEF GROUNDING	
000000	BALANCE BROUGHT FORWARD	638,623.21-
57407	FUND BALANCE RESTRICTED BEACHES PROGRA	
000000	BALANCE BROUGHT FORWARD	8,563,390.34-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	163,440.77
040000	EXPENSES	15,877.63
084205 97	MITIGATION-POLK CO PKY	1,850,893.90
100591	SUBMERGED RES DAMAGED REST	31,017.50
100777	CONTRACTED SERVICES	162.31
140008 99	G/A-SUR WATER IMP PROJ	179,420.41
140047 06	G/A-WATER PROJECTS	1,641,441.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 193001 ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
140047 07	G/A-WATER PROJECTS	1,605,806.60
140047 08	G/A-WATER PROJECTS	2,819,076.63
140047 09	G/A-WATER PROJECTS	1,628,931.24
140047 10	G/A-WATER PROJECTS	8,870.00
140047 11	G/A-WATER PROJECTS	156,000.00
140047 12	G/A-WATER PROJECTS	127,121.00
140126 07	BEACH PROJECTS - STW	1,404,642.99
140126 08	BEACH PROJECTS - STW	2,277,851.66
140126 09	BEACH PROJECTS - STW	3,317,520.96
140126 10	BEACH PROJECTS - STW	5,784,607.74
140126 11	BEACH PROJECTS - STW	4,738,143.04
140126 12	BEACH PROJECTS - STW	3,338,740.00
140126 13	BEACH PROJECTS - STW	5,597,399.84
141116 02	STW RESTORATION PROJECTS	20,433.32
141116 03	STW RESTORATION PROJECTS	75,639.68
	** GL 94100 TOTAL	36,783,038.22
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	163,440.77-
040000	EXPENSES	15,877.63-
084205 97	MITIGATION-POLK CO PKY	1,850,893.90-
100591	SUBMERGED RES DAMAGED REST	31,017.50-
100777	CONTRACTED SERVICES	162.31-
140008 99	G/A-SUR WATER IMP PROJ	179,420.41-
140047 06	G/A-WATER PROJECTS	1,641,441.00-
140047 07	G/A-WATER PROJECTS	1,605,806.60-
140047 08	G/A-WATER PROJECTS	2,819,076.63-
140047 09	G/A-WATER PROJECTS	1,628,931.24-
140047 10	G/A-WATER PROJECTS	8,870.00-
140047 11	G/A-WATER PROJECTS	156,000.00-
140047 12	G/A-WATER PROJECTS	127,121.00-
140126 07	BEACH PROJECTS - STW	1,404,642.99-
140126 08	BEACH PROJECTS - STW	2,277,851.66-
140126 09	BEACH PROJECTS - STW	3,317,520.96-
140126 10	BEACH PROJECTS - STW	5,784,607.74-
140126 11	BEACH PROJECTS - STW	4,738,143.04-
140126 12	BEACH PROJECTS - STW	3,338,740.00-
140126 13	BEACH PROJECTS - STW	5,597,399.84-
141116 02	STW RESTORATION PROJECTS	20,433.32-
141116 03	STW RESTORATION PROJECTS	75,639.68-
	** GL 98100 TOTAL	36,783,038.22-
	*** 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		
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	339,312.42
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	74,863,321.90
15101	DUE FROM EMPLOYEES	
001800		450.86
001801		64.30
	** GL 15101 TOTAL	515.16
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200		107,076.67
001202		33,593.34
001800		113,658.85
001801		117,144.71
	** GL 15102 TOTAL	371,473.57
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000200		525.00
001202		190.00
	** GL 15103 TOTAL	715.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		44,276.79
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200		83,025.18-
001202		33,883.34-
001800		450.86-
001801		80,126.71-
	** GL 15900 TOTAL	197,486.09-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200		82.48
001800		124.09
	** GL 16200 TOTAL	206.57
16300	DUE FROM OTHER DEPARTMENTS	
001600		16,330,662.56

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 212001 INLAND PROTECTION TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000200		825.00
001202		220.00
	** GL 16500 TOTAL	1,045.00
16502	DUE FROM COUNTIES	
000200		525.00
001202		160.00
	** GL 16502 TOTAL	685.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	4,840.49-
082474 12	CLEANUP OF STATE/LANDS	2,626.23-
087888 03	PETRO TANKS/PREAPPROVALS	0.00
087888 13	PETRO TANKS/PREAPPROVALS	8,837,153.16-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	7,106.42-
104132	UNDERGROUND TANK CLEANUP	0.00
104132 CF	UNDERGROUND TANK CLEANUP	10,091.70-
104163	PETROLEUM CLEANUP AUDITS	0.00
104163 CF	PETROLEUM CLEANUP AUDITS	101.67-
	** GL 31100 TOTAL	8,861,919.67-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	22,660.40-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	975.65-
104132	UNDERGROUND TANK CLEANUP	0.00
104132 CF	UNDERGROUND TANK CLEANUP	21,955.46-
104163	PETROLEUM CLEANUP AUDITS	0.00
104163 CF	PETROLEUM CLEANUP AUDITS	4,222.75-
	** GL 32100 TOTAL	49,814.26-
33101	DEPOSITS PAYABLE ESCROW	
002700		150,000.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000200		19,700.00-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	1,109.60-
087888 13	PETRO TANKS/PREAPPROVALS	358,998.12-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 212001 INLAND PROTECTION TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
100029	STG TK COMPL VERIFICATION	0.00
100029 CF	STG TK COMPL VERIFICATION	116,525.25-
104132	UNDERGROUND TANK CLEANUP	0.00
104132 CF	UNDERGROUND TANK CLEANUP	37,105.57-
104138	LOC GVT CLEANUP CONTRACT	0.00
104138 CF	LOC GVT CLEANUP CONTRACT	139,423.50-
104163	PETROLEUM CLEANUP AUDITS	0.00
104163 CF	PETROLEUM CLEANUP AUDITS	0.08-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	7,381.99-
	** GL 35300 TOTAL	660,544.11-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
087888 13	PETRO TANKS/PREAPPROVALS	38,489.43-
100029	STG TK COMPL VERIFICATION	0.00
100029 CF	STG TK COMPL VERIFICATION	404,776.27-
104132	UNDERGROUND TANK CLEANUP	0.00
104132 CF	UNDERGROUND TANK CLEANUP	53,500.04-
104138	LOC GVT CLEANUP CONTRACT	0.00
104138 CF	LOC GVT CLEANUP CONTRACT	402,563.04-
	** GL 35500 TOTAL	899,328.78-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	91,305.89-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	20,100.00-
	** GL 38600 TOTAL	20,100.00-
38901	DEFERRED REVENUE LONG TERM RECEIVABLES	
001801		37,018.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	75,964,997.17-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
100021	ACQUISITION/MOTOR VEHICLES	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
000000	BALANCE BROUGHT FORWARD	0.00
001800		0.00
057888	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 55500 TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 212001 INLAND PROTECTION TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
57402	FUND BALANCE RESTRICTED BROWNFIELD LN	
000000	BALANCE BROUGHT FORWARD	5,000,000.00-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	77.20
030000 CF	OTHER PERSONAL SERVICES	18,333.00
040000	EXPENSES	3,594.62
060000 CF	OPERATING CAPITAL OUTLAY	2,079.00
082474 12	CLEANUP OF STATE/LANDS	735,911.63
082474 13	CLEANUP OF STATE/LANDS	20,000.00
087888 13	PETRO TANKS/PREAPPROVALS	50,596,838.00
100029	STG TK COMPL VERIFICATION	360,580.52
100777	CONTRACTED SERVICES	18,415.47
104132	UNDERGROUND TANK CLEANUP	90,543.46
104132 CF	UNDERGROUND TANK CLEANUP	261,170.00
104138	LOC GVT CLEANUP CONTRACT	541,986.54
104163	PETROLEUM CLEANUP AUDITS	68.01
	** GL 94100 TOTAL	52,649,597.45
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	77.20-
030000 CF	OTHER PERSONAL SERVICES	18,333.00-
040000	EXPENSES	3,594.62-
060000 CF	OPERATING CAPITAL OUTLAY	2,079.00-
082474 12	CLEANUP OF STATE/LANDS	735,911.63-
082474 13	CLEANUP OF STATE/LANDS	20,000.00-
087888 13	PETRO TANKS/PREAPPROVALS	50,596,838.00-
100029	STG TK COMPL VERIFICATION	360,580.52-
100777	CONTRACTED SERVICES	18,415.47-
104132	UNDERGROUND TANK CLEANUP	90,543.46-
104132 CF	UNDERGROUND TANK CLEANUP	261,170.00-
104138	LOC GVT CLEANUP CONTRACT	541,986.54-
104163	PETROLEUM CLEANUP AUDITS	68.01-
	** GL 98100 TOTAL	52,649,597.45-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND
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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

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

BGTRBAL-07 AS OF 07/01/13

370000000000
BEGINNING TRIAL BALANCE BY FUND
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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

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

BGTRBAL-07 AS OF 07/01/13

370000000000
BEGINNING TRIAL BALANCE BY FUND
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
20 2 221012 SOETF-P2000 BOND SERIES 2008
G-L G-L ACCOUNT NAME

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

BGTRBAL-07 AS OF 07/01/13

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BEGINNING TRIAL BALANCE BY FUND
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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	1,724,853.91
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	36,440,140.03
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		23,241.63
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,874.93-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	39,519,126.46-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	1,334,765.82
94100	ENCUMBRANCES	
141117	12 EVERGLADES RESTORATION	12,000.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
141117	12 EVERGLADES RESTORATION	12,000.00-
	*** FUND TOTAL	0.00

BGTRBAL-07 AS OF 07/01/13

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BEGINNING TRIAL BALANCE BY FUND
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 221014 SOETF RESTORATION BOND SERIES 2010A TAX EXEMPT

G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BGTRBAL-07 AS OF 07/01/13

370000000000
BEGINNING TRIAL BALANCE BY FUND
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 221015 SOETF RESTORATION BOND SERIES 2010B BUILD AMERIC

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

BGTRBAL-07 AS OF 07/01/13

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BEGINNING TRIAL BALANCE BY FUND
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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		
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	49,964,872.92
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		29,968.63
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	4,996.48-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57100	RESTRICTED BY CREDITORS	
000000	BALANCE BROUGHT FORWARD	49,989,845.07-
94100	ENCUMBRANCES	
141121	13 G/A-FLA KEYS WASTEWATER	30,000,000.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
141121	13 G/A-FLA KEYS WASTEWATER	30,000,000.00-
	*** FUND TOTAL	0.00

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370000000000
BEGINNING TRIAL BALANCE BY FUND
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 244001 FLORIDA COMMUNITIES TRUST FUND

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD 17.52

14200 INVESTMENTS WITH STATE BOARD OF ADM.

000000 BALANCE BROUGHT FORWARD 73,629.24

35600 DUE TO GENERAL REVENUE

310322 SERVICE CHARGE TO GEN REV 2.49-

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD 73,644.27-

*** FUND TOTAL 0.00

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 BEGINNING TRIAL BALANCE BY FUND
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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	230,962.94
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	66,864,352.39
15101	DUE FROM EMPLOYEES	
001800		1,091.58
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001800		1,005.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		45,239.81
15400	LOANS AND NOTES RECEIVABLE	
000100		3,608,080.54
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000700		0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001510		34,735.37
001800		19.11
	** GL 16200 TOTAL	34,754.48
16300	DUE FROM OTHER DEPARTMENTS	
001510		1,845,063.43
16400	DUE FROM FEDERAL GOVERNMENT	
000700		7,582,377.95
001970		94,719.86
	** GL 16400 TOTAL	7,677,097.81
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000700		24,796.14
16502	DUE FROM COUNTIES	
001970		2,193.69
16504	DUE FROM OTH ST POLITICAL SUBDIVISIONS	
001905		15,701.95

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

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
25300		LOANS/NOTES REC FROM OTHER GOVERNMENTS	
000100			2,833,918.73
31100		ACCOUNTS PAYABLE	
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	54,368.04-
040000		EXPENSES	0.00
040000	CF	EXPENSES	8,657.42-
086011	11	GREENWAY IMPRVMTS-GRANT	144,331.96-
086011	12	GREENWAY IMPRVMTS-GRANT	223,125.05-
088137	13	GRANTS & DONAT SPDG AUTH	1,450.00-
100628		WATER QUALITY MGMT/PLAN	0.00
100628	CF	WATER QUALITY MGMT/PLAN	104,490.39-
100748		LABORATORY SERVICES	0.00
100748	CF	LABORATORY SERVICES	9,441.82-
101011		FED WASTE PLANNING GRANTS	0.00
101011	CF	FED WASTE PLANNING GRANTS	254,058.65-
101196		AMERICORPS	0.00
101196	CF	AMERICORPS	1,020.00-
101494		HAZARDOUS WASTE SITE REST	0.00
101494	CF	HAZARDOUS WASTE SITE REST	128,755.73-
102080		MARINE RESEARCH GRANTS	0.00
102080	CF	MARINE RESEARCH GRANTS	159,520.20-
104132		UNDERGROUND TANK CLEANUP	11,415.59-
140076	10	G/A-NPS MGMT PLANNING	41,387.13-
140076	11	G/A-NPS MGMT PLANNING	108,675.00-
140076	12	G/A-NPS MGMT PLANNING	132,063.01-
140076	13	G/A-NPS MGMT PLANNING	48,391.46-
140122	11	CLEAN MARINA	140.24-
140122	12	CLEAN MARINA	19,110.63-
140122	13	CLEAN MARINA	17,544.08-
		** GL 31100 TOTAL	1,467,946.40-
32100		ACCRUED SALARIES AND WAGES	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	48,221.20-
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	23,832.61-
088137	13	GRANTS & DONAT SPDG AUTH	5,648.75-
100628		WATER QUALITY MGMT/PLAN	0.00
100628	CF	WATER QUALITY MGMT/PLAN	135,624.38-
101196		AMERICORPS	0.00
101196	CF	AMERICORPS	618.67-
101494		HAZARDOUS WASTE SITE REST	0.00
101494	CF	HAZARDOUS WASTE SITE REST	624.03-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 261019 FEDERAL GRANTS TRUST FUND - DEP

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	23,923.95-
140122 11	CLEAN MARINA	4,333.94-
140185 12	NAT'L REC TRAIL GRANTS	1,542.04-
	** GL 32100 TOTAL	244,369.57-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100		125,540.95-
140061 11	FLORIDA CZM PROGRAM	33,018.84-
140061 12	FLORIDA CZM PROGRAM	1,716.53-
	** GL 35200 TOTAL	160,276.32-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	1,035.32-
100628	WATER QUALITY MGMT/PLAN	0.00
100628 CF	WATER QUALITY MGMT/PLAN	223.74-
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	39,395.21-
140061 12	FLORIDA CZM PROGRAM	66,689.28-
140076 10	G/A-NPS MGMT PLANNING	3,872.27-
140076 12	G/A-NPS MGMT PLANNING	15,557.68-
140122 11	CLEAN MARINA	12.74-
220030	REFUND NONSTATE REVENUES	52,331.52-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	7,564.85-
	** GL 35300 TOTAL	186,682.61-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
140061 11	FLORIDA CZM PROGRAM	20,000.00-
140185 13	NAT'L REC TRAIL GRANTS	86,432.50-
	** GL 35500 TOTAL	106,432.50-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	21,126.54-
310322	SERVICE CHARGE TO GEN REV	9,089.62-
	** GL 35600 TOTAL	30,216.16-
35700	DUE TO COMPONENT UNIT/PRIMARY	
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	1,512.00-
	** GL 35700 TOTAL	1,512.00-
35749	DUE TO UNIVERSITIES	
140076 11	G/A-NPS MGMT PLANNING	25,223.08-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 261019 FEDERAL GRANTS TRUST FUND - DEP

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	314.07-
	** GL 38600 TOTAL	314.07-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	8,199,868.56-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	61,370.85
56202	NONSPENDABLE LONG TERM AR SRF GRANT AL	
000000	BALANCE BROUGHT FORWARD	1,839,982.91-
56203	NONSPENDABLE LONG TERM AR SRF SERVICE	
000000	BALANCE BROUGHT FORWARD	866,495.80-
000100		0.00
	** GL 56203 TOTAL	866,495.80-
56204	NONSPENDABLE LONG TERM AR DWSRF SERVIC	
000000	BALANCE BROUGHT FORWARD	127,440.02-
57202	FUND BALANCE RESTRICTED SRF GRANT ALLO	
000000	BALANCE BROUGHT FORWARD	39,067,058.08-
000100		0.00
	** GL 57202 TOTAL	39,067,058.08-
57203	FUND BALANCE RESTRICTED SRF SERVICE FE	
000000	BALANCE BROUGHT FORWARD	22,519,598.63-
57204	FUND BALANCE RESTRICTED DWSRF SERVICE	
000000	BALANCE BROUGHT FORWARD	8,402,212.63-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	162,408.97
040000	EXPENSES	6,811.68
086011 11	GREENWAY IMPRVMTS-GRANT	3,041,498.08
086011 12	GREENWAY IMPRVMTS-GRANT	143,950.70
087118 12	DISASTER RELATED REPAIRS	3,090.08
088137 13	GRANTS & DONAT SPDG AUTH	25,673.00
100628	WATER QUALITY MGMT/PLAN	73,292.49
100748	LABORATORY SERVICES	9,669.40
101011	FED WASTE PLANNING GRANTS	251,388.23
101011 CF	FED WASTE PLANNING GRANTS	39,975.00
101196	AMERICORPS	275.40

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
101494	HAZARDOUS WASTE SITE REST	253,372.45
102080	MARINE RESEARCH GRANTS	635,856.03
102080 CF	MARINE RESEARCH GRANTS	2,470.64
104132	UNDERGROUND TANK CLEANUP	192,302.60
140001 09	FED LAND/WATER CONSV/GRNTS	107,804.00
140001 10	FED LAND/WATER CONSV/GRNTS	640,135.38
140001 11	FED LAND/WATER CONSV/GRNTS	594,399.07
140001 12	FED LAND/WATER CONSV/GRNTS	1,694,072.02
140001 13	FED LAND/WATER CONSV/GRNTS	1,655,927.98
140061 11	FLORIDA CZM PROGRAM	263,750.37
140061 12	FLORIDA CZM PROGRAM	1,099,354.09
140061 13	FLORIDA CZM PROGRAM	201,488.68
140076 10	G/A-NPS MGMT PLANNING	2,562,100.68
140076 11	G/A-NPS MGMT PLANNING	4,185,349.94
140076 12	G/A-NPS MGMT PLANNING	7,554,559.32
140076 13	G/A-NPS MGMT PLANNING	2,413,274.73
140122 11	CLEAN MARINA	475,342.76
140122 12	CLEAN MARINA	961,396.22
140122 13	CLEAN MARINA	626,076.52
140185 09	NAT'L REC TRAIL GRANTS	34,080.85
140185 10	NAT'L REC TRAIL GRANTS	1,250,668.39
140185 11	NAT'L REC TRAIL GRANTS	2,357,364.10
140185 12	NAT'L REC TRAIL GRANTS	3,409,618.29
140185 13	NAT'L REC TRAIL GRANTS	2,154,214.43
143276 11	SMALL CO WASTEWTR TRMT GNT	2,731,119.52
143276 12	SMALL CO WASTEWTR TRMT GNT	7,556,820.11
143276 13	SMALL CO WASTEWTR TRMT GNT	11,860,845.80
	** GL 94100 TOTAL	61,231,798.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	162,408.97-
040000	EXPENSES	6,811.68-
086011 11	GREENWAY IMPRVMTS-GRANT	3,041,498.08-
086011 12	GREENWAY IMPRVMTS-GRANT	143,950.70-
087118 12	DISASTER RELATED REPAIRS	3,090.08-
088137 13	GRANTS & DONAT SPDG AUTH	25,673.00-
100628	WATER QUALITY MGMT/PLAN	73,292.49-
100748	LABORATORY SERVICES	9,669.40-
101011	FED WASTE PLANNING GRANTS	251,388.23-
101011 CF	FED WASTE PLANNING GRANTS	39,975.00-
101196	AMERICORPS	275.40-
101494	HAZARDOUS WASTE SITE REST	253,372.45-
102080	MARINE RESEARCH GRANTS	635,856.03-
102080 CF	MARINE RESEARCH GRANTS	2,470.64-
104132	UNDERGROUND TANK CLEANUP	192,302.60-
140001 09	FED LAND/WATER CONSV/GRNTS	107,804.00-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
140001 10	FED LAND/WATER CONSV/GRNTS	640,135.38-
140001 11	FED LAND/WATER CONSV/GRNTS	594,399.07-
140001 12	FED LAND/WATER CONSV/GRNTS	1,694,072.02-
140001 13	FED LAND/WATER CONSV/GRNTS	1,655,927.98-
140061 11	FLORIDA CZM PROGRAM	263,750.37-
140061 12	FLORIDA CZM PROGRAM	1,099,354.09-
140061 13	FLORIDA CZM PROGRAM	201,488.68-
140076 10	G/A-NPS MGMT PLANNING	2,562,100.68-
140076 11	G/A-NPS MGMT PLANNING	4,185,349.94-
140076 12	G/A-NPS MGMT PLANNING	7,554,559.32-
140076 13	G/A-NPS MGMT PLANNING	2,413,274.73-
140122 11	CLEAN MARINA	475,342.76-
140122 12	CLEAN MARINA	961,396.22-
140122 13	CLEAN MARINA	626,076.52-
140185 09	NAT'L REC TRAIL GRANTS	34,080.85-
140185 10	NAT'L REC TRAIL GRANTS	1,250,668.39-
140185 11	NAT'L REC TRAIL GRANTS	2,357,364.10-
140185 12	NAT'L REC TRAIL GRANTS	3,409,618.29-
140185 13	NAT'L REC TRAIL GRANTS	2,154,214.43-
143276 11	SMALL CO WASTEWTR TRMT GNT	2,731,119.52-
143276 12	SMALL CO WASTEWTR TRMT GNT	7,556,820.11-
143276 13	SMALL CO WASTEWTR TRMT GNT	11,860,845.80-
	** GL 98100 TOTAL	61,231,798.00-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 267001 FORFEITED PROPERTY TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
20 2 332011 FLORIDA PRESERVATION 2000 TRUST FUND
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	23,500.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	23,500.00-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 339074 GRANTS & DONATIONS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
040000	EXPENSES	0.00
11109	PETTY CASH 370002 TAMPA	
040000	EXPENSES	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	155,290.31
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	332,816.12
15100	ACCOUNTS RECEIVABLE	
001905		0.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		348.56
16300	DUE FROM OTHER DEPARTMENTS	
001500		225,994.21
001510		470,185.90
001903		408,399.36
	** GL 16300 TOTAL	1,104,579.47
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
001905		6,000.00
16502	DUE FROM COUNTIES	
000800		19,039.39
16504	DUE FROM OTH ST POLITICAL SUBDIVISIONS	
001100		217,001.84
001905		26,048.05
	** GL 16504 TOTAL	243,049.89
16700	DUE FROM COMPONENT UNIT/PRIMARY	
001903		60,215.53
17700	OVERHEAD APPLIED	
102080	MARINE RESEARCH GRANTS	0.00
25800	ADVANCES TO COMPONENT UNITS	
220020	REFUND STATE REVENUES	68,200.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 339074 GRANTS & DONATIONS TRUST FUND

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
31100		ACCOUNTS PAYABLE	
040000		EXPENSES	0.00
040000	CF	EXPENSES	5,084.05-
080158	07	FL KEYS OVERSEAS HERIT TR	48,983.19-
086011	07	GREENWAY IMPRVMTS-GRANT	45,945.73-
088137	12	GRANTS & DONAT SPDG AUTH	66,536.01-
088137	13	GRANTS & DONAT SPDG AUTH	14,050.72-
102080		MARINE RESEARCH GRANTS	0.00
102080	CF	MARINE RESEARCH GRANTS	4,482.00-
		** GL 31100 TOTAL	185,081.70-
32100		ACCRUED SALARIES AND WAGES	
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	8,211.05-
088137	13	GRANTS & DONAT SPDG AUTH	1,375.67-
100592		DISBURSE DONATIONS	0.00
100592	CF	DISBURSE DONATIONS	2,734.99-
100628		WATER QUALITY MGMT/PLAN	0.00
100628	CF	WATER QUALITY MGMT/PLAN	906.54-
102080		MARINE RESEARCH GRANTS	0.00
102080	CF	MARINE RESEARCH GRANTS	2,795.73-
108037		G/A-DEEPWATER HORIZON/SO	0.00
108037	CF	G/A-DEEPWATER HORIZON/SO	3,235.61-
		** GL 32100 TOTAL	19,259.59-
35200		DUE TO STATE FUNDS, WITHIN DEPARTMENT	
108037		G/A-DEEPWATER HORIZON/SO	0.00
108037	CF	G/A-DEEPWATER HORIZON/SO	1,085.33-
		** GL 35200 TOTAL	1,085.33-
35300		DUE TO OTHER DEPARTMENTS	
180140		TR/DFS/RISK MANAGEMENT INS	388,470.47-
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	58.11-
		** GL 35300 TOTAL	388,528.58-
35500		DUE TO OTHER GOVERNMENTAL UNITS	
143276	07	SMALL CO WASTEWTR TRMT GNT	0.00
35600		DUE TO GENERAL REVENUE	
108037		G/A-DEEPWATER HORIZON/SO	0.00
108037	CF	G/A-DEEPWATER HORIZON/SO	3,690.05-
310322		SERVICE CHARGE TO GEN REV	55,122.19-
		** GL 35600 TOTAL	58,812.24-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 339074 GRANTS & DONATIONS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
38800	UNEARNED REVENUE - CURRENT	
000800		279,667.97-
001100		227,986.76-
001903		224,167.91-
001905		295,940.39-
	** GL 38800 TOTAL	1,027,763.03-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	290,581.00-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	49,772.20
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
100628	WATER QUALITY MGMT/PLAN	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
001800		0.00
002300		0.00
140061	04 FLORIDA CZM PROGRAM	0.00
140076	G/A-NPS MGMT PLANNING	0.00
140076	04 G/A-NPS MGMT PLANNING	0.00
140076	05 G/A-NPS MGMT PLANNING	0.00
140076	08 G/A-NPS MGMT PLANNING	0.00
140150	02 SO FL STRM WATR/FLOOD MIT	0.00
140185	01 NAT'L REC TRAIL GRANTS	0.00
143276	06 SMALL CO WASTEWTR TRMT GNT	0.00
220030	REFUND NONSTATE REVENUES	0.00
	** GL 55500 TOTAL	0.00
55501	GENERAL LEDGER NAME NOT ON FILE	
000100		0.00
55502	GENERAL LEDGER NAME NOT ON FILE	
000100		0.00
55503	GENERAL LEDGER NAME NOT ON FILE	
000100		0.00
55901	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 339074 GRANTS & DONATIONS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
55909	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
55910	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
56201	NONSPENDABLE LONG TERM ADVANCES	
220020	REFUND STATE REVENUES	68,200.00-
94100	ENCUMBRANCES	
040000	EXPENSES	12,775.83
080158 07	FL KEYS OVERSEAS HERIT TR	148,013.13
086011 07	GREENWAY IMPRVMTS-GRANT	4,424,384.58
088137 12	GRANTS & DONAT SPDG AUTH	51,977.99
088137 13	GRANTS & DONAT SPDG AUTH	15,933.72
102080	MARINE RESEARCH GRANTS	5,425.00
140076 10	G/A-NPS MGMT PLANNING	140,000.00
140076 11	G/A-NPS MGMT PLANNING	127,013.59
140076 13	G/A-NPS MGMT PLANNING	35,000.00
140122 13	CLEAN MARINA	39,125.67
	** GL 94100 TOTAL	4,999,649.51
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	12,775.83-
080158 07	FL KEYS OVERSEAS HERIT TR	148,013.13-
086011 07	GREENWAY IMPRVMTS-GRANT	4,424,384.58-
088137 12	GRANTS & DONAT SPDG AUTH	51,977.99-
088137 13	GRANTS & DONAT SPDG AUTH	15,933.72-
102080	MARINE RESEARCH GRANTS	5,425.00-
105501	G/A-COASTAL MGT REQRMNTS	0.00
140076 10	G/A-NPS MGMT PLANNING	140,000.00-
140076 11	G/A-NPS MGMT PLANNING	127,013.59-
140076 13	G/A-NPS MGMT PLANNING	35,000.00-
140122 13	CLEAN MARINA	39,125.67-
	** GL 98100 TOTAL	4,999,649.51-
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 348013 FL FOREVER TF SERIES 2004 2ND & SERIES 2006 1ST

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
084108 06	LAND ACQ, ENVIR/UNIQ, STW	0.00
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

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

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100		UNRELEASED CASH IN STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	0.00
14100		POOLED INVESTMENTS WITH STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	51,880,900.33
15301		DUE FROM INTEREST EARNINGS INVESTMENTS	
000500			31,178.20
31100		ACCOUNTS PAYABLE	
084108	09	LAND ACQ, ENVIR/UNIQ, STW	12,367.78-
32100		ACCRUED SALARIES AND WAGES	
084108	09	LAND ACQ, ENVIR/UNIQ, STW	5,315.61-
35300		DUE TO OTHER DEPARTMENTS	
084108	09	LAND ACQ, ENVIR/UNIQ, STW	8,710.97-
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	5,198.15-
		** GL 35300 TOTAL	13,909.12-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	51,880,486.02-
94100		ENCUMBRANCES	
084108	09	LAND ACQ, ENVIR/UNIQ, STW	18,798.75
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
084108	09	LAND ACQ, ENVIR/UNIQ, STW	18,798.75-
		*** FUND TOTAL	0.00

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

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

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 348016 FL FOREVER SERIES 2008-ISSUE 1/2006 ISSUE-3

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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

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

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 348018 FL FOREVER TF SER 2008 ISS3/SER2009 ISS1

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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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

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	53,989,695.25
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		33,266.83
31100	ACCOUNTS PAYABLE	
083045	09 LAND ACQUISITION	5,000.00-
35300	DUE TO OTHER DEPARTMENTS	
084108	09 LAND ACQ, ENVIR/UNIQ, STW	17,635.82-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	5,546.37-
	** GL 35300 TOTAL	23,182.19-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
084108	09 LAND ACQ, ENVIR/UNIQ, STW	5,627.97-
35700	DUE TO COMPONENT UNIT/PRIMARY	
140124	09 AID/WMD-LAND ACQUISITION	133,837.55-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57100	RESTRICTED BY CREDITORS	
000000	BALANCE BROUGHT FORWARD	53,855,314.37-
94100	ENCUMBRANCES	
080111	09 ACQ/RAILROAD RIGHTS OF WAY	13,568.75
080111	11 ACQ/RAILROAD RIGHTS OF WAY	5,432.55
083045	09 LAND ACQUISITION	11,865.00
084108	09 LAND ACQ, ENVIR/UNIQ, STW	73,876.77
140124	09 AID/WMD-LAND ACQUISITION	12,012,044.07
140124	11 AID/WMD-LAND ACQUISITION	521,163.15
	** GL 94100 TOTAL	12,637,950.29
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080111	09 ACQ/RAILROAD RIGHTS OF WAY	13,568.75-
080111	11 ACQ/RAILROAD RIGHTS OF WAY	5,432.55-
083045	09 LAND ACQUISITION	11,865.00-
084108	09 LAND ACQ, ENVIR/UNIQ, STW	73,876.77-
140124	09 AID/WMD-LAND ACQUISITION	12,012,044.07-
140124	11 AID/WMD-LAND ACQUISITION	521,163.15-
	** GL 98100 TOTAL	12,637,950.29-
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
20 2 349001 FLORIDA FOREVER PROGRAM TRUST FUND

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100		UNRELEASED CASH IN STATE TREASURY	
000000		BALANCE BROUGHT FORWARD	0.00
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	0.00
94100		ENCUMBRANCES	
084108	09	LAND ACQ, ENVIR/UNIQ, STW	5,857,798.62
084108	11	LAND ACQ, ENVIR/UNIQ, STW	2,916,736.38
084110	11	WORKING WATERFRONTS PRGRAM	600,000.00
		** GL 94100 TOTAL	9,374,535.00
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
084108	09	LAND ACQ, ENVIR/UNIQ, STW	5,857,798.62-
084108	11	LAND ACQ, ENVIR/UNIQ, STW	2,916,736.38-
084110	11	WORKING WATERFRONTS PRGRAM	600,000.00-
		** GL 98100 TOTAL	9,374,535.00-
		*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 408001 INTERNAL IMPROVEMENT TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	150,169.11
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	18,267,929.39
15101	DUE FROM EMPLOYEES	
001801		12.72
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000100		25,419.00
000500		6,121.46
001200		2,000.00
001801		1,000.00
002100		807,506.63
	** GL 15102 TOTAL	842,047.09
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000500		1,012.41
001202		388.55
002100		7,328.64
002500		259.75
	** GL 15103 TOTAL	8,989.35
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		11,623.26
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100		7,874.00-
000500		5,720.58-
001202		388.55-
001801		1,000.00-
002100		406,876.43-
002500		259.75-
	** GL 15900 TOTAL	422,119.31-
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002100		511,543.34
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	1,790.25
030000 CF	OTHER PERSONAL SERVICES	30,630.11-
040000	EXPENSES	0.00
040000 CF	EXPENSES	9,833.61-
100777	CONTRACTED SERVICES	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 408001 INTERNAL IMPROVEMENT TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
100777 CF	CONTRACTED SERVICES	123,661.08-
102191	NATIONAL OCEAN SURVEY	0.00
102191 CF	NATIONAL OCEAN SURVEY	75,425.00-
	** GL 31100 TOTAL	237,759.55-
31300	CONSTRUCTION CONTRACTS PAYABLE	
000100		0.00
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	11,308.36-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	692.29-
	** GL 32100 TOTAL	12,000.65-
33101	DEPOSITS PAYABLE ESCROW	
001800		0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000400		4,336.59-
001200		0.00
	** GL 35200 TOTAL	4,336.59-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	1,790.25-
030000 CF	OTHER PERSONAL SERVICES	2,549.67-
040000	EXPENSES	0.00
040000 CF	EXPENSES	910.44-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,937.87-
	** GL 35300 TOTAL	7,188.23-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	536.04-
	** GL 35500 TOTAL	536.04-
35600	DUE TO GENERAL REVENUE	
310228	PAYMENT OF SALES TAX	43,446.82-
310322	SERVICE CHARGE TO GEN REV	613,710.37-
	** GL 35600 TOTAL	657,157.19-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	47,000.00-
	** GL 38600 TOTAL	47,000.00-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 408001 INTERNAL IMPROVEMENT TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
48900	DEFERRED REVENUE - LONG TERM	
002100		511,543.34-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	17,892,673.36-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
100021	ACQUISITION/MOTOR VEHICLES	0.00
55920	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	52,605.06
040000	EXPENSES	316.44
088964	10 TOTAL MAX DAILY LOADS	500,000.00
100777	CONTRACTED SERVICES	352,272.78
101496	STATE LANDS STEWARDSHIP	0.01
103207	RICO DISTRIBUTION OF SALES	227,762.82
	** GL 94100 TOTAL	1,132,957.11
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	52,605.06-
040000	EXPENSES	316.44-
088964	10 TOTAL MAX DAILY LOADS	500,000.00-
100777	CONTRACTED SERVICES	352,272.78-
101496	STATE LANDS STEWARDSHIP	0.01-
103207	RICO DISTRIBUTION OF SALES	227,762.82-
	** GL 98100 TOTAL	1,132,957.11-
	*** 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		
11100	CASH ON HAND	
040000	EXPENSES	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	7,133,357.64
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	64,185,485.91
15101	DUE FROM EMPLOYEES	
001800		1,103.71
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000500		2,375.67
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
001202		15.00
001801		47.28
	** GL 15103 TOTAL	62.28
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		32,500.13
15900	ALLOWANCE FOR UNCOLLECTIBLES	
001202		15.00-
001800		1,103.71-
001801		47.28-
	** GL 15900 TOTAL	1,165.99-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000100		21,853.98
001800		3,035.64
	** GL 16200 TOTAL	24,889.62
16300	DUE FROM OTHER DEPARTMENTS	
001600		339,249.32
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	1,654.24-
040000	EXPENSES	0.00
040000 CF	EXPENSES	14,084.55-
080039 13	STATE PARK FACILITY IMPROV	227,025.23-
083643 08	MAIN/REP/CONST-STATEWIDE	110,511.89-
083643 09	MAIN/REP/CONST-STATEWIDE	128,358.22-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
083657 07	APALACHICOLA ENV LEARN CTR	8,144.66-
088130 13	REMOVE ACCESS BARRIERS-STW	31,872.20-
088964 11	TOTAL MAX DAILY LOADS	398.60-
088964 13	TOTAL MAX DAILY LOADS	18,917.88-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	5,368.22-
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	1,148.73-
102331	OVERTIME	0.00
105006	LAND USE PROCEEDS DISBURSE	0.00
105006 CF	LAND USE PROCEEDS DISBURSE	56,124.07-
	** GL 31100 TOTAL	603,608.49-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	63,123.17-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	4,996.60-
080039 13	STATE PARK FACILITY IMPROV	15,303.26-
088964 13	TOTAL MAX DAILY LOADS	20,859.32-
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	3,470.52-
	** GL 32100 TOTAL	107,752.87-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	2,863.99-
080039 13	STATE PARK FACILITY IMPROV	82.69-
088964 13	TOTAL MAX DAILY LOADS	270.37-
102080	MARINE RESEARCH GRANTS	0.00
102080 CF	MARINE RESEARCH GRANTS	137.11-
105006	LAND USE PROCEEDS DISBURSE	0.00
105006 CF	LAND USE PROCEEDS DISBURSE	870.58-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	5,418.54-
	** GL 35300 TOTAL	9,643.28-
35400	DUE TO FEDERAL GOVERNMENT	
030000 CF	OTHER PERSONAL SERVICES	0.00
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	1,569.19-
	** GL 35500 TOTAL	1,569.19-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 423001 LAND ACQUISITION TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	18,229.77-
35749	DUE TO UNIVERSITIES	
083643 08	MAIN/REP/CONST-STATEWIDE	34,910.83-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	35,770.00-
	** GL 38600 TOTAL	35,770.00-
38800	UNEARNED REVENUE - CURRENT	
001903		100,000.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	70,806,373.86-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
100027	GROUND WTR/MONITOR NETWRK	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
080945	PARK DEVELOPMENT	0.00
080945 01	PARK DEVELOPMENT	0.00
088140	FACILITY REPAIR NEEDS-STW	0.00
140898 01	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 55500 TOTAL	0.00
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	1,470.98
040000	EXPENSES	8,097.84
040000 CF	EXPENSES	1,650.00
060000 CF	OPERATING CAPITAL OUTLAY	1,598.12
080039 13	STATE PARK FACILITY IMPROV	2,500,137.65
080158 12	FL KEYS OVERSEAS HERIT TR	38,393.60
083643 08	MAIN/REP/CONST-STATEWIDE	515,658.12
083643 09	MAIN/REP/CONST-STATEWIDE	870,812.42
083643 13	MAIN/REP/CONST-STATEWIDE	1,800.00
088130 12	REMOVE ACCESS BARRIERS-STW	33,740.15
088130 13	REMOVE ACCESS BARRIERS-STW	158,881.06
088964 11	TOTAL MAX DAILY LOADS	1,034,997.83
088964 12	TOTAL MAX DAILY LOADS	3,450,252.99
088964 13	TOTAL MAX DAILY LOADS	465,777.57
100777	CONTRACTED SERVICES	10,735.43
102080	MARINE RESEARCH GRANTS	278.41
105006	LAND USE PROCEEDS DISBURSE	56,481.07

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 BEGINNING TRIAL BALANCE BY FUND
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
 20 2 423001 LAND ACQUISITION TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
105006 CF	LAND USE PROCEEDS DISBURSE	12,026.89
	** GL 94100 TOTAL	9,162,790.13
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	1,470.98-
040000	EXPENSES	8,097.84-
040000 CF	EXPENSES	1,650.00-
060000 CF	OPERATING CAPITAL OUTLAY	1,598.12-
080039 13	STATE PARK FACILITY IMPROV	2,500,137.65-
080158 12	FL KEYS OVERSEAS HERIT TR	38,393.60-
083643 08	MAIN/REP/CONST-STATEWIDE	515,658.12-
083643 09	MAIN/REP/CONST-STATEWIDE	870,812.42-
083643 13	MAIN/REP/CONST-STATEWIDE	1,800.00-
088130 12	REMOVE ACCESS BARRIERS-STW	33,740.15-
088130 13	REMOVE ACCESS BARRIERS-STW	158,881.06-
088964 11	TOTAL MAX DAILY LOADS	1,034,997.83-
088964 12	TOTAL MAX DAILY LOADS	3,450,252.99-
088964 13	TOTAL MAX DAILY LOADS	465,777.57-
100777	CONTRACTED SERVICES	10,735.43-
102080	MARINE RESEARCH GRANTS	278.41-
105006	LAND USE PROCEEDS DISBURSE	56,481.07-
105006 CF	LAND USE PROCEEDS DISBURSE	12,026.89-
	** GL 98100 TOTAL	9,162,790.13-
	*** 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	53,430.68
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,764,527.47
15101	DUE FROM EMPLOYEES	
001800		1,781.02
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		1,684.63
15900	ALLOWANCE FOR UNCOLLECTIBLES	
001800		1,781.02-
16300	DUE FROM OTHER DEPARTMENTS	
001500		235,364.43
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	42,310.00-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	7,291.39-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	721.05-
	** GL 31100 TOTAL	50,322.44-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	9,029.80-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	1,767.66-
	** GL 32100 TOTAL	10,797.46-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	280.86-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	6,969.21-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,986,637.24-

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BEGINNING TRIAL BALANCE BY FUND
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 499001 MINERALS TRUST FUND

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

94100 ENCUMBRANCES

060000 OPERATING CAPITAL OUTLAY

7,291.39

100777 CONTRACTED SERVICES

4,119.11

** GL 94100 TOTAL

11,410.50

98100 BUDGETARY FND BAL RESERVED/ENCUMBRANCE

060000 OPERATING CAPITAL OUTLAY

7,291.39-

100777 CONTRACTED SERVICES

4,119.11-

** GL 98100 TOTAL

11,410.50-

*** FUND TOTAL

0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 506002 NONMANDATORY LAND RECLAMATION TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	59,899.93
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	35,287,717.61
15101	DUE FROM EMPLOYEES	
001800		256.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		21,299.31
16300	DUE FROM OTHER DEPARTMENTS	
001500		854.67
001800		3,000.00
	** GL 16300 TOTAL	3,854.67
19900	OTHER CURRENT ASSETS	
080889	NON-MANDATORY LAND RECLAIM	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	9,819.24-
080888 11	MULBERRY/PINEY PT CLEANUP	126,161.76-
080889 06	NON-MANDATORY LAND RECLAIM	142,316.45-
080889 07	NON-MANDATORY LAND RECLAIM	733,037.28-
080889 09	NON-MANDATORY LAND RECLAIM	415,301.94-
	** GL 31100 TOTAL	1,426,636.67-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	1,805.96-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	971.23-
	** GL 32100 TOTAL	2,777.19-
33101	DEPOSITS PAYABLE ESCROW	
002700		8,525.00-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	147.30-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,551.10-
	** GL 35300 TOTAL	3,698.40-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 506002 NONMANDATORY LAND RECLAMATION TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	3,886.79-
	** GL 35500 TOTAL	3,886.79-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	8,392.60-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	37,329,916.29-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	3,410,805.42
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
080889	04 NON-MANDATORY LAND RECLAIM	0.00
94100	ENCUMBRANCES	
040000	EXPENSES	869.46
080888	11 MULBERRY/PINEY PT CLEANUP	5,971,126.45
080888	12 MULBERRY/PINEY PT CLEANUP	2,958,923.13
080889	05 NON-MANDATORY LAND RECLAIM	156,014.02
080889	06 NON-MANDATORY LAND RECLAIM	4,316,214.68
080889	07 NON-MANDATORY LAND RECLAIM	3,222,405.97
080889	08 NON-MANDATORY LAND RECLAIM	1,000,000.00
080889	09 NON-MANDATORY LAND RECLAIM	5,940,757.20
104070	HABITAT RESTORATION	195.67
	** GL 94100 TOTAL	23,566,506.58
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	869.46-
080888	11 MULBERRY/PINEY PT CLEANUP	5,971,126.45-
080888	12 MULBERRY/PINEY PT CLEANUP	2,958,923.13-
080889	05 NON-MANDATORY LAND RECLAIM	156,014.02-
080889	06 NON-MANDATORY LAND RECLAIM	4,316,214.68-
080889	07 NON-MANDATORY LAND RECLAIM	3,222,405.97-
080889	08 NON-MANDATORY LAND RECLAIM	1,000,000.00-
080889	09 NON-MANDATORY LAND RECLAIM	5,940,757.20-
104070	HABITAT RESTORATION	195.67-
	** GL 98100 TOTAL	23,566,506.58-
	*** 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		
11199	CASH IN TRANSIT AT STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
000200		7,177.89
	** GL 11199 TOTAL	7,177.89
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	236,210.83
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	5,508,000.25
15101	DUE FROM EMPLOYEES	
001800		10.66
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200		18,914.46
001200		850.00
	** GL 15102 TOTAL	19,764.46
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000200		3,200.00
001202		250.30
	** GL 15103 TOTAL	3,450.30
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		3,421.62
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000200		21,814.46-
001202		220.30-
	** GL 15900 TOTAL	22,034.76-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200		177.00
16300	DUE FROM OTHER DEPARTMENTS	
000200		600.00
16502	DUE FROM COUNTIES	
000200		4,440.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	55,804.56
040000	CF EXPENSES	123,985.73-
100774	NAT'L POLLUT/ELIMINATION	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 526001 FLORIDA PERMIT FEE TRUST FUND

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100774	CF	NAT'L POLLUT/ELIMINATION	9,550.00-
		** GL 31100 TOTAL	77,731.17-
32100		ACCRUED SALARIES AND WAGES	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	57,915.73-
100774		NAT'L POLLUT/ELIMINATION	0.00
100774	CF	NAT'L POLLUT/ELIMINATION	7,036.91-
		** GL 32100 TOTAL	64,952.64-
35300		DUE TO OTHER DEPARTMENTS	
040000		EXPENSES	55,804.56-
040000	CF	EXPENSES	30,398.39-
100774		NAT'L POLLUT/ELIMINATION	0.00
100774	CF	NAT'L POLLUT/ELIMINATION	31.31-
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	570.46-
		** GL 35300 TOTAL	86,804.72-
35600		DUE TO GENERAL REVENUE	
310322		SERVICE CHARGE TO GEN REV	200,819.52-
35700		DUE TO COMPONENT UNIT/PRIMARY	
050251	CF	G/A-WMD PERMITTING ASSIST	0.00
38800		UNEARNED REVENUE - CURRENT	
000100			116,758.00-
38901		DEFERRED REVENUE LONG TERM RECEIVABLES	
001200			850.00-
49900		OTHER LONG-TERM LIABILITIES	
102204		INTEGRATED DATABASE/REG AP	0.00
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	5,213,302.20-
55100		FUND BALANCE RESERVED FOR ENCUMBRANCES	
040000		EXPENSES	0.00
102204		INTEGRATED DATABASE/REG AP	0.00
		** GL 55100 TOTAL	0.00
94100		ENCUMBRANCES	
040000		EXPENSES	88,889.51
100774		NAT'L POLLUT/ELIMINATION	246.48
100777		CONTRACTED SERVICES	2,945.88
		** GL 94100 TOTAL	92,081.87

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 526001 FLORIDA PERMIT FEE TRUST FUND

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

98100 BUDGETARY FND BAL RESERVED/ENCUMBRANCE

040000 EXPENSES

88,889.51-

100774 NAT'L POLLUT/ELIMINATION

246.48-

100777 CONTRACTED SERVICES

2,945.88-

** GL 98100 TOTAL

92,081.87-

*** FUND TOTAL

0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 603001 WATER PROTECTION AND SUSTAINABILITY PROGRAM TF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	5,451.91
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	25,268,590.17
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		15,207.05
25800	ADVANCES TO COMPONENT UNITS	
149931 06	G/A WMD ALTERN WATER SUPP	540,000.00
149931 07	G/A WMD ALTERN WATER SUPP	5,305,322.88
149931 08	G/A WMD ALTERN WATER SUPP	2,194,863.86
	** GL 25800 TOTAL	8,040,186.74
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,535.37-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	6,283.61-
35700	DUE TO COMPONENT UNIT/PRIMARY	
140008 07	G/A-SUR WATER IMP PROJ	30,934.45-
149931 08	G/A WMD ALTERN WATER SUPP	46,852.66-
	** GL 35700 TOTAL	77,787.11-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	25,202,643.04-
56201	NONSPENDABLE LONG TERM ADVANCES	
149931 06	G/A WMD ALTERN WATER SUPP	540,000.00-
149931 07	G/A WMD ALTERN WATER SUPP	5,305,322.88-
149931 08	G/A WMD ALTERN WATER SUPP	2,194,863.86-
	** GL 56201 TOTAL	8,040,186.74-
94100	ENCUMBRANCES	
140008 07	G/A-SUR WATER IMP PROJ	1,871,406.84
149931 08	G/A WMD ALTERN WATER SUPP	19,500,256.00
149931 09	G/A WMD ALTERN WATER SUPP	3,837,539.52
	** GL 94100 TOTAL	25,209,202.36
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140008 07	G/A-SUR WATER IMP PROJ	1,871,406.84-
149931 08	G/A WMD ALTERN WATER SUPP	19,500,256.00-
149931 09	G/A WMD ALTERN WATER SUPP	3,837,539.52-
	** GL 98100 TOTAL	25,209,202.36-
	*** 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	49,841.61
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	7,661,736.49
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000500		2.46
001200		2,926.78
	** GL 15102 TOTAL	2,929.24
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		4,562.97
16300	DUE FROM OTHER DEPARTMENTS	
001600		1,484,064.60
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	19,800.00-
040000	EXPENSES	0.00
040000 CF	EXPENSES	20,645.20-
050068	G/A-SWIX	0.00
050068 CF	G/A-SWIX	5,000.00-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	10,153.00-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	8.18-
	** GL 31100 TOTAL	55,606.38-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	42,538.12-
	** GL 32100 TOTAL	42,538.12-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000200		35.00-
35300	DUE TO OTHER DEPARTMENTS	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	446.88-
040000	EXPENSES	0.00
040000 CF	EXPENSES	4,820.69-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	760.75-
	** GL 35300 TOTAL	6,028.32-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35500	DUE TO OTHER GOVERNMENTAL UNITS	
101495	HAZARDOUS WASTE COMPL/EDUC	0.00
101495	CF HAZARDOUS WASTE COMPL/EDUC	75,064.65-
140134	13 SOLID WASTE MANAGEMENT	95,472.16-
	** GL 35500 TOTAL	170,536.81-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	3,400.00-
	** GL 38600 TOTAL	3,400.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	8,924,990.28-
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
030000	OTHER PERSONAL SERVICES	0.00
050068	G/A-SWIX	0.00
	** GL 55500 TOTAL	0.00
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	5,386.85
040000	EXPENSES	1,298.98
050068	G/A-SWIX	4,999.97
060000	CF OPERATING CAPITAL OUTLAY	37,310.00
086000	08 WASTE TIRE ABATEMENT	19,726.76
086000	09 WASTE TIRE ABATEMENT	18,000.00
088661	08 REEF CLEANUP/OSBORNE REEF	1,694,301.48
100777	CONTRACTED SERVICES	42,417.91
101495	HAZARDOUS WASTE COMPL/EDUC	75,064.65
140134	09 SOLID WASTE MANAGEMENT	27,568.00
140134	12 SOLID WASTE MANAGEMENT	11,804.00
140134	13 SOLID WASTE MANAGEMENT	848,694.73
	** GL 94100 TOTAL	2,786,573.33
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	5,386.85-
040000	EXPENSES	1,298.98-
050068	G/A-SWIX	4,999.97-
060000	CF OPERATING CAPITAL OUTLAY	37,310.00-
086000	08 WASTE TIRE ABATEMENT	19,726.76-
086000	09 WASTE TIRE ABATEMENT	18,000.00-
088661	08 REEF CLEANUP/OSBORNE REEF	1,694,301.48-
100777	CONTRACTED SERVICES	42,417.91-
101495	HAZARDOUS WASTE COMPL/EDUC	75,064.65-
140134	09 SOLID WASTE MANAGEMENT	27,568.00-

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20 2 644001 SOLID WASTE MANAGEMENT TRUST FUND
G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
140134	12	SOLID WASTE MANAGEMENT	11,804.00-
140134	13	SOLID WASTE MANAGEMENT	848,694.73-
		** GL 98100 TOTAL	2,786,573.33-
		*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 661001 WASTEWATER TREATMENT & STORMWATER MGT REV LOAN T

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	197,654.14
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	290,502,437.60
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		168,874.98
15400	LOANS AND NOTES RECEIVABLE	
002300		76,602,189.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
002300		72,146.37
25300	LOANS/NOTES REC FROM OTHER GOVERNMENTS	
002300		777,540,992.43
35300	DUE TO OTHER DEPARTMENTS	
220030	REFUND NONSTATE REVENUES	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	28,155.49-
	** GL 35300 TOTAL	28,155.49-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
140131 05	WASTEWATER TREAT FAC CONST	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
002300		0.00
55901	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
56200	NONSPENDABLE - LT REC AND ADVANCES-CFO	
000000	BALANCE BROUGHT FORWARD	777,540,992.43-
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	367,515,146.60-
94100	ENCUMBRANCES	
140131 11	WASTEWATER TREAT FAC CONST	32,812,302.26
140131 12	WASTEWATER TREAT FAC CONST	120,189,177.00
140131 13	WASTEWATER TREAT FAC CONST	9,767,839.74
	** GL 94100 TOTAL	162,769,319.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 661001 WASTEWATER TREATMENT & STORMWATER MGT REV LOAN T

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

98100 BUDGETARY FND BAL RESERVED/ENCUMBRANCE

140131 11 WASTEWATER TREAT FAC CONST 32,812,302.26-

140131 12 WASTEWATER TREAT FAC CONST 120,189,177.00-

140131 13 WASTEWATER TREAT FAC CONST 9,767,839.74-

** GL 98100 TOTAL 162,769,319.00-

*** FUND TOTAL 0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 675002 STATE PARK TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
040000	EXPENSES	0.00
11101	GENERAL LEDGER NAME NOT ON FILE	
040000	EXPENSES	0.00
11111	GENERAL LEDGER NAME NOT ON FILE	
101198	OUTSOURCING	0.00
105006	LAND USE PROCEEDS DISBURSE	0.00
	** GL 11111 TOTAL	0.00
11150	CASH ON HAND - PARK CHANGE FUNDS STPKS	
000000	BALANCE BROUGHT FORWARD	44,755.00
11199	CASH IN TRANSIT AT STATE TREASURY	
000100		938,228.47
000400		0.00
	** GL 11199 TOTAL	938,228.47
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	0.00
11201	CASH PARK BANK ACCOUNTS	
000000	BALANCE BROUGHT FORWARD	397,082.59
11202	CASH REVOLVING FUNDS - MULTIPLE	
000000	BALANCE BROUGHT FORWARD	105,245.00
11207	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	237,669.11
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,026,773.15
14107	RESTRICTED SPTF BLDG DEMOLITION	
000000	BALANCE BROUGHT FORWARD	0.00
15101	DUE FROM EMPLOYEES	
001800		1,146.59
001801		18.54
	** GL 15101 TOTAL	1,165.13

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 675002 STATE PARK TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000100		222,143.70
000500		74.65
001200		0.00
001204		262.85
	** GL 15102 TOTAL	222,481.20
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100		20,701.50
001202		2,369.03
	** GL 15103 TOTAL	23,070.53
15104	DUE FROM CONCESSION OPERATORS	
001202		9,012.63
001800		25,200.00
001801		3,700.00
002102		326,105.10
	** GL 15104 TOTAL	364,017.73
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		2,125.83
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100		16,823.46-
001202		11,128.88-
001800		25,815.56-
002102		2,705.10-
	** GL 15900 TOTAL	56,473.00-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001800		339.25
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	52,280.97
16900	DUE FROM CLEARING FUND	
000100		0.00
17102	INVENTORIES PARTS AND MAINT SHOP	
000000	BALANCE BROUGHT FORWARD	0.00
105006	LAND USE PROCEEDS DISBURSE	0.00
	** GL 17102 TOTAL	0.00

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20 2 675002 STATE PARK TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
17103	INVENTORIES SIGN SHOP	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 17103 TOTAL	0.00
17104	INVENTORIES GASOLINE	
000000	BALANCE BROUGHT FORWARD	7,208.33
040000	EXPENSES	15,466.76
	** GL 17104 TOTAL	22,675.09
17105	INVENTORIES MOTOR OILS	
000000	BALANCE BROUGHT FORWARD	2,492.93
040000	EXPENSES	12,484.47
	** GL 17105 TOTAL	14,977.40
17106	INVENTORIES MISC FUELS AND LUBE	
000000	BALANCE BROUGHT FORWARD	702.38
040000	EXPENSES	23,523.27
	** GL 17106 TOTAL	24,225.65
17108	INVENTORIES HERBICIDES	
000000	BALANCE BROUGHT FORWARD	114,957.46
040000	EXPENSES	50,603.38-
	** GL 17108 TOTAL	64,354.08
17200	GOODS PURCHASED FOR RESALE	
000000	BALANCE BROUGHT FORWARD	1,100,711.26
040000	EXPENSES	663,836.32-
	** GL 17200 TOTAL	436,874.94
31100	ACCOUNTS PAYABLE	
000100		53,727.25-
010000	CF SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	80,978.34-
040000	EXPENSES	2,387.37
040000	CF EXPENSES	364,014.05-
100592	DISBURSE DONATIONS	0.00
100592	CF DISBURSE DONATIONS	3,340.97-
101198	OUTSOURCING	0.00
101198	CF OUTSOURCING	150,607.04-
102334	CONTRL OF INVASIVE EXOTICS	0.00
102334	CF CONTRL OF INVASIVE EXOTICS	13,444.78-
102903	PURCHASES FOR RESALE	0.00
102903	CF PURCHASES FOR RESALE	2,615.00-

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20 2 675002 STATE PARK TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
105006	LAND USE PROCEEDS DISBURSE	0.00
105006 CF	LAND USE PROCEEDS DISBURSE	660.18-
	** GL 31100 TOTAL	667,000.24-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	18,185.04-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	205,651.17-
100592	DISBURSE DONATIONS	0.00
100592 CF	DISBURSE DONATIONS	2,749.31-
101198	OUTSOURCING	0.00
101198 CF	OUTSOURCING	90,738.02-
105006	LAND USE PROCEEDS DISBURSE	0.00
105006 CF	LAND USE PROCEEDS DISBURSE	2,592.57-
	** GL 32100 TOTAL	319,916.11-
33100	DEPOSITS PAYABLE	
002700		0.00
33101	DEPOSITS PAYABLE ESCROW	
002700		98,000.00-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000100		21,853.98-
35300	DUE TO OTHER DEPARTMENTS	
010000 CF	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	78.47-
040000	EXPENSES	2,387.37-
040000 CF	EXPENSES	31,974.47-
101198	OUTSOURCING	0.00
101198 CF	OUTSOURCING	1,026.46-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	354.42-
	** GL 35300 TOTAL	35,821.19-
35400	DUE TO FEDERAL GOVERNMENT	
000700		0.00
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	119,865.55-
100590	DISTRIB OF SURCHARGE FEES	0.00
100590 CF	DISTRIB OF SURCHARGE FEES	22,831.06-
100592	DISBURSE DONATIONS	0.00

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20 2 675002 STATE PARK TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
100592 CF	DISBURSE DONATIONS	110.47-
101198	OUTSOURCING	0.00
101198 CF	OUTSOURCING	21,921.41-
310228	PAYMENT OF SALES TAX	62,031.85-
	** GL 35500 TOTAL	226,760.34-
35600	DUE TO GENERAL REVENUE	
310228	PAYMENT OF SALES TAX	296,190.84-
310322	SERVICE CHARGE TO GEN REV	1,200,203.08-
	** GL 35600 TOTAL	1,496,393.92-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	11,523.56-
	** GL 38600 TOTAL	11,523.56-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,481,491.62-
55200	FUND BALANCE RESERVED FOR INVENTORIES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55200 TOTAL	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
101198	OUTSOURCING	0.00
	** GL 55500 TOTAL	0.00
56100	NONSPENDABLE - INVENTORIES AND PREPAID	
000000	BALANCE BROUGHT FORWARD	289,154.71
040000	EXPENSES	852,261.87-
	** GL 56100 TOTAL	563,107.16-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	57,634.53
040000	EXPENSES	77,378.16
100592	DISBURSE DONATIONS	4,157.32
101198	OUTSOURCING	173,825.81
102151	MGT/WTR CONTROL STRUCTURES	41,320.48
102334	CONTRL OF INVASIVE EXOTICS	6,500.00
102903	PURCHASES FOR RESALE	3,534.37
105006	LAND USE PROCEEDS DISBURSE	554.00
	** GL 94100 TOTAL	364,904.67

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20 2 675002 STATE PARK TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	57,634.53-
040000	EXPENSES	77,378.16-
100592	DISBURSE DONATIONS	4,157.32-
101198	OUTSOURCING	173,825.81-
102151	MGT/WTR CONTROL STRUCTURES	41,320.48-
102334	CONTRL OF INVASIVE EXOTICS	6,500.00-
102903	PURCHASES FOR RESALE	3,534.37-
105006	LAND USE PROCEEDS DISBURSE	554.00-
	** GL 98100 TOTAL	364,904.67-
	*** FUND TOTAL	0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

20 2 776001 WATER MANAGEMENT LAND TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	39,928,390.10
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
001200		212.50
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		25,032.85
16300	DUE FROM OTHER DEPARTMENTS	
001600		216,790.46
25800	ADVANCES TO COMPONENT UNITS	
141116	01 STW RESTORATION PROJECTS	54,888.40
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	3.50-
040000	CF EXPENSES	448.05-
	** GL 31100 TOTAL	451.55-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	3.50
040000	CF EXPENSES	171.67-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	4,173.57-
	** GL 35300 TOTAL	4,341.74-
35700	DUE TO COMPONENT UNIT/PRIMARY	
050251	G/A-WMD PERMITTING ASSIST	0.00
050251	CF G/A-WMD PERMITTING ASSIST	50,597.44-
140124	12 AID/WMD-LAND ACQUISITION	715,839.37-
	** GL 35700 TOTAL	766,436.81-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	25,149,839.06-
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	836,047.25-
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
080588	98 AID WTR MGT DST-LAND ACQ	0.00
141116	01 STW RESTORATION PROJECTS	0.00
	** GL 55500 TOTAL	0.00

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20 2 776001 WATER MANAGEMENT LAND TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
55903	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
56201	NONSPENDABLE LONG TERM ADVANCES	
141116 01	STW RESTORATION PROJECTS	54,888.40-
57302	FUND BALANCE RESTRICTED DEBT SERVICE	
000000	BALANCE BROUGHT FORWARD	13,413,309.50-
94100	ENCUMBRANCES	
140124 12	AID/WMD-LAND ACQUISITION	6,321,746.31
140124 13	AID/WMD-LAND ACQUISITION	382,996.72
	** GL 94100 TOTAL	6,704,743.03
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140124 12	AID/WMD-LAND ACQUISITION	6,321,746.31-
140124 13	AID/WMD-LAND ACQUISITION	382,996.72-
	** GL 98100 TOTAL	6,704,743.03-
	*** FUND TOTAL	0.00

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20 2 780001 WATER QUALITY ASSURANCE TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	73,350.28
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	31,395,081.52
15101	DUE FROM EMPLOYEES	
001800		198.10
001801		5.52
	** GL 15101 TOTAL	203.62
15102	DUE FROM INDIVIDUALS AND BUSINESS FIRM	
000200		42,150.00
001200		1,000.00
001202		25,009.67
001800		93.00
001801		113,990.08
	** GL 15102 TOTAL	182,242.75
15103	DUE FROM INDIVIDUALS AND BUSINESS BAD	
000100		225.00
000200		425.00
001202		165.00
	** GL 15103 TOTAL	815.00
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		19,096.49
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000100		225.00-
000200		42,775.00-
001200		1,000.00-
001202		25,174.67-
001801		41,587.38-
	** GL 15900 TOTAL	110,762.05-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000200		19,625.00
16300	DUE FROM OTHER DEPARTMENTS	
001600		2,662,023.39

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000200		300.00
16502	DUE FROM COUNTIES	
000200		75.00
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	18,212.72-
040000	EXPENSES	349.03-
040000 CF	EXPENSES	63,161.79-
080524 12	DRY CLEAN/SITE CLEANUP	58,546.91-
080524 13	DRY CLEAN/SITE CLEANUP	92,572.54-
088502 12	HAZARD WASTE/SITE CLEANUP	203,694.26-
088502 13	HAZARD WASTE/SITE CLEANUP	3,288.29-
088964 09	TOTAL MAX DAILY LOADS	114,469.35-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027 CF	GROUND WTR/MONITOR NETWRK	116,684.99-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	11,734.11-
101492	HAZARDOUS WASTE CLEANUP	15,027.69
101492 CF	HAZARDOUS WASTE CLEANUP	140,650.23-
103000	DRYCLEANING CONTAM CLEANUP	0.00
103000 CF	DRYCLEANING CONTAM CLEANUP	428.75-
104134	WATER WELL CLEANUP	232,471.58-
104134 CF	WATER WELL CLEANUP	11,580.06-
	** GL 31100 TOTAL	1,052,816.92-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	85,060.23-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	1,202.99-
100027	GROUND WTR/MONITOR NETWRK	0.00
100027 CF	GROUND WTR/MONITOR NETWRK	28,928.89-
101492	HAZARDOUS WASTE CLEANUP	0.00
101492 CF	HAZARDOUS WASTE CLEANUP	10,092.46-
	** GL 32100 TOTAL	125,284.57-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001801		0.00

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

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35300		DUE TO OTHER DEPARTMENTS	
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	536.18-
040000		EXPENSES	349.03
040000	CF	EXPENSES	1,826.67-
100027		GROUND WTR/MONITOR NETWRK	0.00
100027	CF	GROUND WTR/MONITOR NETWRK	129.96-
101492		HAZARDOUS WASTE CLEANUP	15,027.69-
101492	CF	HAZARDOUS WASTE CLEANUP	35,589.82-
104134		WATER WELL CLEANUP	232,471.58
104134	CF	WATER WELL CLEANUP	213,555.50-
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,183.84-
		** GL 35300 TOTAL	37,029.05-
35500		DUE TO OTHER GOVERNMENTAL UNITS	
040000		EXPENSES	0.00
040000	CF	EXPENSES	481.97-
050840		G/A-LOCAL HAZ WASTE COL	0.00
050840	CF	G/A-LOCAL HAZ WASTE COL	388,363.23-
088964	09	TOTAL MAX DAILY LOADS	480,367.52-
101492		HAZARDOUS WASTE CLEANUP	0.00
101492	CF	HAZARDOUS WASTE CLEANUP	131,940.00-
104134		WATER WELL CLEANUP	0.00
104134	CF	WATER WELL CLEANUP	280,974.00-
140076	06	G/A-NPS MGMT PLANNING	0.00
140076	09	G/A-NPS MGMT PLANNING	500,000.00-
140076	10	G/A-NPS MGMT PLANNING	500,000.00-
		** GL 35500 TOTAL	2,282,126.72-
35600		DUE TO GENERAL REVENUE	
310322		SERVICE CHARGE TO GEN REV	46,096.03-
35700		DUE TO COMPONENT UNIT/PRIMARY	
100027		GROUND WTR/MONITOR NETWRK	0.00
100027	CF	GROUND WTR/MONITOR NETWRK	51,906.75-
		** GL 35700 TOTAL	51,906.75-
35749		DUE TO UNIVERSITIES	
101492		HAZARDOUS WASTE CLEANUP	0.00
101492	CF	HAZARDOUS WASTE CLEANUP	32,000.00-
		** GL 35749 TOTAL	32,000.00-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
38901	DEFERRED REVENUE LONG TERM RECEIVABLES	
001801		72,402.70-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	25,644,657.70-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
101492	HAZARDOUS WASTE CLEANUP	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
030000	OTHER PERSONAL SERVICES	0.00
55907	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
55908	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
55912	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
55919	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	0.00
57403	FUND BALANCE RESTRICTED DRYCLEANING	
000000	BALANCE BROUGHT FORWARD	240,795.40-
57404	FUND BALANCE RESTRICTED OPERATOR CERTI	
000000	BALANCE BROUGHT FORWARD	3,112,922.56-
57405	FUND BALANCE RESTRICTED NON AGRI NON P	
000000	BALANCE BROUGHT FORWARD	637,857.39-
57406	FUND BALANCE RESTRICTED TOTAL MAXIMUM	
000000	BALANCE BROUGHT FORWARD	906,155.21-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	26,452.34
040000	EXPENSES	95,632.88
050840	G/A-LOCAL HAZ WASTE COL	256,995.35
060000	CF OPERATING CAPITAL OUTLAY	586.00
080524	11 DRY CLEAN/SITE CLEANUP	1,842.90
080524	12 DRY CLEAN/SITE CLEANUP	137,559.16
080524	13 DRY CLEAN/SITE CLEANUP	2,900,897.04
088502	12 HAZARD WASTE/SITE CLEANUP	1,508,275.49

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
088502 13	HAZARD WASTE/SITE CLEANUP	3,155,593.50
088964 08	TOTAL MAX DAILY LOADS	2,243,404.57
088964 09	TOTAL MAX DAILY LOADS	2,718,266.83
100027	GROUND WTR/MONITOR NETWRK	78,889.68
100777	CONTRACTED SERVICES	36,688.06
101492	HAZARDOUS WASTE CLEANUP	1,579,231.62
101492 CF	HAZARDOUS WASTE CLEANUP	125,255.00
103000	DRYCLEANING CONTAM CLEANUP	4,527.76
104134	WATER WELL CLEANUP	179,975.97
140076 08	G/A-NPS MGMT PLANNING	1,326,502.77
140076 09	G/A-NPS MGMT PLANNING	1,689,789.08
140076 10	G/A-NPS MGMT PLANNING	449,935.22
140076 11	G/A-NPS MGMT PLANNING	1,937,137.87
140076 12	G/A-NPS MGMT PLANNING	512,872.04
	** GL 94100 TOTAL	20,966,311.13
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	26,452.34-
040000	EXPENSES	95,632.88-
050840	G/A-LOCAL HAZ WASTE COL	256,995.35-
060000 CF	OPERATING CAPITAL OUTLAY	586.00-
080524 11	DRY CLEAN/SITE CLEANUP	1,842.90-
080524 12	DRY CLEAN/SITE CLEANUP	137,559.16-
080524 13	DRY CLEAN/SITE CLEANUP	2,900,897.04-
088502 12	HAZARD WASTE/SITE CLEANUP	1,508,275.49-
088502 13	HAZARD WASTE/SITE CLEANUP	3,155,593.50-
088964 08	TOTAL MAX DAILY LOADS	2,243,404.57-
088964 09	TOTAL MAX DAILY LOADS	2,718,266.83-
100027	GROUND WTR/MONITOR NETWRK	78,889.68-
100777	CONTRACTED SERVICES	36,688.06-
101492	HAZARDOUS WASTE CLEANUP	1,579,231.62-
101492 CF	HAZARDOUS WASTE CLEANUP	125,255.00-
103000	DRYCLEANING CONTAM CLEANUP	4,527.76-
104134	WATER WELL CLEANUP	179,975.97-
140076 08	G/A-NPS MGMT PLANNING	1,326,502.77-
140076 09	G/A-NPS MGMT PLANNING	1,689,789.08-
140076 10	G/A-NPS MGMT PLANNING	449,935.22-
140076 11	G/A-NPS MGMT PLANNING	1,937,137.87-
140076 12	G/A-NPS MGMT PLANNING	512,872.04-
	** GL 98100 TOTAL	20,966,311.13-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
20 2 890001 LAKE OKEECHOBEE PROTECTION TRUST FUND
G-L G-L ACCOUNT NAME

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

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
 25 8 002115 NORTHWEST FL WTR MGMNT DIST

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	477,285.00
14200	INVESTMENTS WITH STATE BOARD OF ADM.	
000000	BALANCE BROUGHT FORWARD	71,209,351.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	279,673.00
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000000	BALANCE BROUGHT FORWARD	1,072,381.00
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000000	BALANCE BROUGHT FORWARD	2,269,654.00
19200	DEPOSITS	
000000	BALANCE BROUGHT FORWARD	13,756.00
27100	LAND AND LAND IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	174,077,562.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	2,715,192.00
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	994,286.00-
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	1,758,510.00
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	114,096.00-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	5,197,305.00
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	3,887,368.00-
27800	CONSTRUCTION WORK IN PROGRESS	
000000	BALANCE BROUGHT FORWARD	228,604.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

25 8 002115 NORTHWEST FL WTR MGMNT DIST

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	1,280,359.00-
33100	DEPOSITS PAYABLE	
000000	BALANCE BROUGHT FORWARD	88,281.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	547,536.00-
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	27,166,795.00-
49900	OTHER LONG-TERM LIABILITIES	
000000	BALANCE BROUGHT FORWARD	30,968.00-
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	178,981,423.00-
53800	OTHER RESTRICTED	
000000	BALANCE BROUGHT FORWARD	3,103,240.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	43,104,921.00-
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

25 8 002215 SUWANNEE RIVER WTR MGMNT DIST

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	4,386,041.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	43,067,165.00
14200	INVESTMENTS WITH STATE BOARD OF ADM.	
000000	BALANCE BROUGHT FORWARD	1,108,424.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	412,472.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	805,356.00
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000000	BALANCE BROUGHT FORWARD	206,600.00
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000000	BALANCE BROUGHT FORWARD	229,094.00
27100	LAND AND LAND IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	212,164,511.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	6,219,491.00
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	1,640,781.00-
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	26,392.00
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	26,392.00-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	2,041,254.00
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	1,684,644.00-

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

25 8 002215 SUWANNEE RIVER WTR MGMNT DIST

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	6,202,232.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	429,876.00-
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	4,025,171.00-
49900	OTHER LONG-TERM LIABILITIES	
000000	BALANCE BROUGHT FORWARD	66,302.00-
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	217,099,831.00-
53800	OTHER RESTRICTED	
000000	BALANCE BROUGHT FORWARD	9,035,297.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	30,456,274.00-
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

25 8 002315 ST JOHNS WTR MGMNT DIST

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	13,654,487.00
14200	INVESTMENTS WITH STATE BOARD OF ADM.	
000000	BALANCE BROUGHT FORWARD	7,697,696.00
14700	OTHER INVESTMENTS	
000000	BALANCE BROUGHT FORWARD	182,152,423.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	911,004.00
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000000	BALANCE BROUGHT FORWARD	498,434.00
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000000	BALANCE BROUGHT FORWARD	2,671,034.00
17100	SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	225,929.00
19100	PREPAID ITEMS	
000000	BALANCE BROUGHT FORWARD	365,772.00
19900	OTHER CURRENT ASSETS	
000000	BALANCE BROUGHT FORWARD	169,609.00
27100	LAND AND LAND IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	984,844,415.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	36,587,365.00
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	12,607,492.00-
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	161,961,273.00
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	43,756,843.00-

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

25 8 002315 ST JOHNS WTR MGMNT DIST

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	35,787,078.00
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	28,232,176.00-
27800	CONSTRUCTION WORK IN PROGRESS	
000000	BALANCE BROUGHT FORWARD	1,132,641.00
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	4,939,394.00
28900	ACC DEPR - OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	4,660,439.00-
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	10,000,342.00-
31400	CLAIMS PAYABLE	
000000	BALANCE BROUGHT FORWARD	2,500,000.00-
32900	ACCRUED INTEREST PAYABLE	
000000	BALANCE BROUGHT FORWARD	219,748.00-
35700	DUE TO COMPONENT UNIT/PRIMARY	
000000	BALANCE BROUGHT FORWARD	97,071.00-
37100	CURRENT BONDS PAYABLE	
000000	BALANCE BROUGHT FORWARD	5,645,000.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	439,170.00-
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	12,092,932.00-
46100	BONDS PAYABLE	
000000	BALANCE BROUGHT FORWARD	18,120,000.00-
46300	UNAMORTIZED PREMIUMS - BONDS PAYABLE	
000000	BALANCE BROUGHT FORWARD	158,103.00-

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

25 8 002315 ST JOHNS WTR MGMNT DIST

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

48600 COMPENSATED ABSENCES LIABILITY

000000 BALANCE BROUGHT FORWARD

5,656,051.00-

49900 OTHER LONG-TERM LIABILITIES

000000 BALANCE BROUGHT FORWARD

3,506,523.00-

53600 INVESTED IN CAPITAL ASSETS NET OF RELA

000000 BALANCE BROUGHT FORWARD

1,112,241,722.00-

53800 OTHER RESTRICTED

000000 BALANCE BROUGHT FORWARD

26,584,924.00-

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

147,080,018.00-

*** FUND TOTAL

0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

25 8 002415 SOUTHWEST FL WTR MGMNT DIST

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000000	BALANCE BROUGHT FORWARD	1,250.00
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	3,645,334.00-
14200	INVESTMENTS WITH STATE BOARD OF ADM.	
000000	BALANCE BROUGHT FORWARD	131,431,446.00
14700	OTHER INVESTMENTS	
000000	BALANCE BROUGHT FORWARD	181,754,802.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	959,022.00
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000000	BALANCE BROUGHT FORWARD	4,233,721.00
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000000	BALANCE BROUGHT FORWARD	4,459,562.00
17100	SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	40,128.00
19200	DEPOSITS	
000000	BALANCE BROUGHT FORWARD	30,000.00
19900	OTHER CURRENT ASSETS	
000000	BALANCE BROUGHT FORWARD	352,428.00
22700	RESTRICTED OTHER INVESTMENTS	
000000	BALANCE BROUGHT FORWARD	280,328,857.00
27100	LAND AND LAND IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	717,135,774.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	38,132,328.00
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	11,988,510.00-

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

25 8 002415 SOUTHWEST FL WTR MGMNT DIST

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	128,212,965.00
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	56,398,813.00-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	32,174,047.00
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	22,804,421.00-
27800	CONSTRUCTION WORK IN PROGRESS	
000000	BALANCE BROUGHT FORWARD	23,276,162.00
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	47,562,161.00
28900	ACC DEPR - OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	21,798,344.00-
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	45,056,320.00-
31300	CONSTRUCTION CONTRACTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	2,746,324.00-
32100	ACCRUED SALARIES AND WAGES	
000000	BALANCE BROUGHT FORWARD	1,789,150.00-
32900	ACCRUED INTEREST PAYABLE	
000000	BALANCE BROUGHT FORWARD	15,181.00-
35700	DUE TO COMPONENT UNIT/PRIMARY	
000000	BALANCE BROUGHT FORWARD	2,290.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	508,732.00-
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	20,866,209.00-

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

25 8 002415 SOUTHWEST FL WTR MGMNT DIST

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
39900	OTHER CURRENT LIABILITIES	
000000	BALANCE BROUGHT FORWARD	4,354,852.00-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	4,578,584.00-
49900	OTHER LONG-TERM LIABILITIES	
000000	BALANCE BROUGHT FORWARD	1,260,255.00-
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	873,503,349.00-
53800	OTHER RESTRICTED	
000000	BALANCE BROUGHT FORWARD	226,684,910.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	292,083,075.00-
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

25 8 002515 SOUTH FL WTR MGMNT DIST

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000000	BALANCE BROUGHT FORWARD	5,775.00
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	116,140,782.00
11400	CASH WITH FISCAL AGENTS	
000000	BALANCE BROUGHT FORWARD	76,561,323.00
14200	INVESTMENTS WITH STATE BOARD OF ADM.	
000000	BALANCE BROUGHT FORWARD	33,503,761.00
14700	OTHER INVESTMENTS	
000000	BALANCE BROUGHT FORWARD	210,097,556.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	1,189,723.00
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000000	BALANCE BROUGHT FORWARD	4,703,667.00
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000000	BALANCE BROUGHT FORWARD	3,866,916.00
17100	SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	6,381,079.00
19100	PREPAID ITEMS	
000000	BALANCE BROUGHT FORWARD	595,988.00
19900	OTHER CURRENT ASSETS	
000000	BALANCE BROUGHT FORWARD	4,966,782.00
22700	RESTRICTED OTHER INVESTMENTS	
000000	BALANCE BROUGHT FORWARD	147,222,807.00
27100	LAND AND LAND IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	3,178,036,663.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	142,148,126.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

25 8 002515 SOUTH FL WTR MGMNT DIST

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	44,266,079.00-
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	672,323,052.00
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	155,954,879.00-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	136,084,056.00
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	88,570,758.00-
27800	CONSTRUCTION WORK IN PROGRESS	
000000	BALANCE BROUGHT FORWARD	802,983,288.00
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	39,825,648.00
28900	ACC DEPR - OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	21,913,604.00-
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	50,590,917.00-
31500	CURRENT INSURANCE LIABILITY	
000000	BALANCE BROUGHT FORWARD	2,653,532.00-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
000000	BALANCE BROUGHT FORWARD	62,690.00-
37100	CURRENT BONDS PAYABLE	
000000	BALANCE BROUGHT FORWARD	5,865,000.00-
37200	CURRENT CERTIFICATES OF PARTICIPATION	
000000	BALANCE BROUGHT FORWARD	10,610,000.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	9,991,200.00-

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

25 8 002515 SOUTH FL WTR MGMNT DIST

G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	692,995.00-
46100	BONDS PAYABLE	
000000	BALANCE BROUGHT FORWARD	19,225,000.00-
46200	CERTIFICATES OF PARTICIPATION	
000000	BALANCE BROUGHT FORWARD	489,610,000.00-
46300	UNAMORTIZED PREMIUMS - BONDS PAYABLE	
000000	BALANCE BROUGHT FORWARD	218,815.00-
46600	UNAMORTIZED PREMIUMS/DISCOUNTS - COP	
000000	BALANCE BROUGHT FORWARD	16,139,621.00-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	6,720,800.00-
49800	LONG-TERM INSURANCE LIABILITY	
000000	BALANCE BROUGHT FORWARD	4,089,863.00-
49900	OTHER LONG-TERM LIABILITIES	
000000	BALANCE BROUGHT FORWARD	21,119,936.00-
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	4,172,534,665.00-
53800	OTHER RESTRICTED	
000000	BALANCE BROUGHT FORWARD	342,868,744.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	112,937,894.00-
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 221001 SOETF-P2000 BOND SERIES 1991

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 221002 SOETF-P2000 BOND SERIES 1992

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 221003 SOETF-P2000 BOND SERIES 1993

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 221004 SOETF-P2000 BOND SERIES 1994

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 221005 SOETF-P2000 BOND SERIES 1995

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 221006 SOETF-P2000 BOND SERIES 1996

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
30 2 221007 SOETF-P2000 BOND SERIES 1997

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
30 2 221008 SOETF-P2000 BOND SERIES 1998

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 221009 SOETF-P2000 BOND SERIES 1999

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 221010 SOETF-P2000 BOND SERIES 2000

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 221011 SOETF-P2000 BOND SERIES 2006

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
30 2 221101 SOETF FLORIDA FOREVER BOND SERIES 2001
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
30 2 221102 SOETF FLORIDA FOREVER BOND SERIES 2002
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
30 2 221201 SOETF GENERAL REVENUE CONTRIBUTION
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 332001 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1991

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 332002 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1992

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 332003 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1993

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 332004 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1994

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 332005 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1995

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 332006 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1996

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 332007 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1997

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 332008 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1998

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 332009 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 1999

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 332010 FLORIDA PRESERVATION 2000 TRUST FUND-SERIES 2000

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 348001 FLORIDA FOREVER SERIES 2001

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

14100 POOLED INVESTMENTS WITH STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 348002 FLORIDA FOREVER SERIES 2002

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

14100 POOLED INVESTMENTS WITH STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 348003 FLORIDA FOREVER SERIES 2003

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

14100 POOLED INVESTMENTS WITH STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
30 2 348005 FLORIDA FOREVER-GEN REV FUNDING
G-L G-L ACCOUNT NAME

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

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 348006 FLORIDA FOREVER TRUST FUND SERIES P1999

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 348007 FLORIDA FOREVER TRUST FUND SERIES P2000

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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BEGINNING TRIAL BALANCE BY FUND
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 348009 FL FOREVER SERIES 2003-ISSUE 2

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

BGTRBAL-07 AS OF 07/01/13

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BEGINNING TRIAL BALANCE BY FUND
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 348010 FL FOREVER SERIES 03-ISSUE 3 & SERIES 04-ISSUE 1

G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
22200	RESTRICTED CASH IN BANK	
084108 05	LAND ACQ, ENVIR/UNIQ, STW	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 348011 FL FOREVER SERIES 2001-2ND ISSUE

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

14100 POOLED INVESTMENTS WITH STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 348021 FLORIDA FOREVER SERIES 2001-3RD

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

14100 POOLED INVESTMENTS WITH STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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BEGINNING TRIAL BALANCE BY FUND
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

30 2 348022 FL FOREVER TF SERIES 2002-ISSUE 2

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

14100 POOLED INVESTMENTS WITH STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** 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	28,200.74
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	884,832.12
15101	DUE FROM EMPLOYEES	
001801		9.12
15301	DUE FROM INTEREST EARNINGS INVESTMENTS	
000500		963.56
26600	ART & HISTORICAL TREASURES - NONDEPRECIATED	
000000	BALANCE BROUGHT FORWARD	757.60
26700	LEASEHOLD IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
210014	OTHER DATA PROCESSING SVCS	0.00
	** GL 26700 TOTAL	0.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	139,672.00-
210014	OTHER DATA PROCESSING SVCS	139,672.00
	** GL 27200 TOTAL	0.00
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	1,500.00
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	1,500.00-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	503,087.35
040000	EXPENSES	93,525.98
040000 CF	EXPENSES	781.74-
060000	OPERATING CAPITAL OUTLAY	3,528,292.78
060000 CF	OPERATING CAPITAL OUTLAY	198,871.24-
080945	PARK DEVELOPMENT	137,306.07
084108	LAND ACQ, ENVIR/UNIQ, STW	4,150.00
088140	FACILITY REPAIR NEEDS-STW	471,560.93
088964	TOTAL MAX DAILY LOADS	3,422.08
100021	ACQUISITION/MOTOR VEHICLES	17,606.00
100027	GROUND WTR/MONITOR NETWRK	13,134.61
100039	WMD LAB SUPPORT	109,345.31
100050	EVERGLADES LAB SUPPORT	33,441.69

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
100628	WATER QUALITY MGMT/PLAN	99,965.91
101011	FED WASTE PLANNING GRANTS	14,760.02
101492	HAZARDOUS WASTE CLEANUP	87,864.60
102204	INTEGRATED DATABASE/REG AP	672,244.40
102275	OPER & MAINT OF PATROL VEH	15,000.00
104132	UNDERGROUND TANK CLEANUP	68,711.55-
104134	WATER WELL CLEANUP	6,332.55
104163	PETROLEUM CLEANUP AUDITS	7,519.46
104920	FLORIDA FOREVER	39,252.98
105006	LAND USE PROCEEDS DISBURSE	967.11
210014	OTHER DATA PROCESSING SVCS	689,698.40
210014	CF OTHER DATA PROCESSING SVCS	111,141.86-
	** GL 27600 TOTAL	6,168,971.84
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	14,796.69-
040000	EXPENSES	67,587.03-
060000	OPERATING CAPITAL OUTLAY	2,630,805.13-
080945	PARK DEVELOPMENT	101,002.86-
084108	LAND ACQ, ENVIR/UNIQ, STW	4,150.00-
088140	FACILITY REPAIR NEEDS-STW	211,099.17-
088964	TOTAL MAX DAILY LOADS	3,422.08-
100021	ACQUISITION/MOTOR VEHICLES	11,148.71-
100027	GROUND WTR/MONITOR NETWRK	9,318.63-
100039	WMD LAB SUPPORT	74,102.59-
100050	EVERGLADES LAB SUPPORT	27,893.22-
100628	WATER QUALITY MGMT/PLAN	71,794.99-
101011	FED WASTE PLANNING GRANTS	14,760.02-
101492	HAZARDOUS WASTE CLEANUP	61,978.50-
102204	INTEGRATED DATABASE/REG AP	689,931.66-
102275	OPER & MAINT OF PATROL VEH	15,000.00-
104132	UNDERGROUND TANK CLEANUP	55,530.45-
104134	WATER WELL CLEANUP	4,289.24-
104163	PETROLEUM CLEANUP AUDITS	7,519.46-
104920	FLORIDA FOREVER	39,252.98-
105006	LAND USE PROCEEDS DISBURSE	926.83-
210014	OTHER DATA PROCESSING SVCS	349,052.79-
	** GL 27700 TOTAL	4,465,363.03-
28200	LIBRARY RESOURCES	
060000	OPERATING CAPITAL OUTLAY	545.00
28300	ACC DEPR - LIBRARY RESOURCES	
060000	OPERATING CAPITAL OUTLAY	545.00-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

60 2 792010 WORKING CAPITAL TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	165,835.00
100629	DRINK WATER IMPRV-FED STM	96,000.00
101496	STATE LANDS STEWARDSHIP	10,000.00
104146	WASTE TIRE ABATEMENT PROG	9,167.00
140076	G/A-NPS MGMT PLANNING	159,000.00
210014	OTHER DATA PROCESSING SVCS	59,998.00
	** GL 28800 TOTAL	500,000.00
28900	ACC DEPR - OTHER CAPITAL ASSETS	
040000	EXPENSES	110,556.62-
100629	DRINK WATER IMPRV-FED STM	64,000.00-
101496	STATE LANDS STEWARDSHIP	6,666.69-
104146	WASTE TIRE ABATEMENT PROG	6,111.31-
140076	G/A-NPS MGMT PLANNING	106,000.00-
210014	OTHER DATA PROCESSING SVCS	39,998.69-
	** GL 28900 TOTAL	333,333.31-
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	34,108.65-
040000	EXPENSES	3,346.12-
040000 CF	EXPENSES	407.84-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	25,068.50-
210014	OTHER DATA PROCESSING SVCS	0.00
210014 CF	OTHER DATA PROCESSING SVCS	44,733.64-
	** GL 31100 TOTAL	107,664.75-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	3,569.56-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	18,639.45-
	** GL 32100 TOTAL	22,209.01-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	3,346.12
040000 CF	EXPENSES	168,285.23-
210014	OTHER DATA PROCESSING SVCS	0.00
210022	NORTHWOOD SRC (NSRC)	0.00
210022 CF	NORTHWOOD SRC (NSRC)	114,860.57-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	160.64-
	** GL 35300 TOTAL	279,960.32-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

60 2 792010 WORKING CAPITAL TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	587.86-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	129,381.09-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	512,390.19-
010000	SALARIES AND BENEFITS	0.00
	** GL 48600 TOTAL	512,390.19-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	7,422,731.86
040000	EXPENSES	29,678.74-
060000	OPERATING CAPITAL OUTLAY	3,564,394.68-
080945	PARK DEVELOPMENT	168,310.73-
088140	FACILITY REPAIR NEEDS-STW	400,789.67-
100014	ACQ & REPLACE PATROL VEH	30,533.89-
100021	ACQUISITION/MOTOR VEHICLES	772,184.15-
100027	GROUND WTR/MONITOR NETWRK	26,045.34-
100039	WMD LAB SUPPORT	109,375.46-
100050	EVERGLADES LAB SUPPORT	55,895.79-
100628	WATER QUALITY MGMT/PLAN	179,532.34-
101011	FED WASTE PLANNING GRANTS	14,876.22-
101492	HAZARDOUS WASTE CLEANUP	175,841.47-
101494	HAZARDOUS WASTE SITE REST	32,084.55-
102204	INTEGRATED DATABASE/REG AP	725,896.73-
102576	PMTS FOR RESTOR & DAMAGE	628.48-
104070	HABITAT RESTORATION	1,820.91-
104132	UNDERGROUND TANK CLEANUP	380,057.94-
104134	WATER WELL CLEANUP	3,333.91-
109831	GRANT & AID MAJOR DISASTER 04-05 HURR IVAN	4,722.00-
140126	BEACH PROJECTS - STW	2,335.57-
210014	OTHER DATA PROCESSING SVCS	744,393.29-
	** GL 51100 TOTAL	0.00
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	1,871,033.10-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	138,187.68

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

60 2 792010 WORKING CAPITAL TRUST FUND

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

94100 ENCUMBRANCES

030000 OTHER PERSONAL SERVICES

16,840.40

100777 CONTRACTED SERVICES

20,558.65

210014 OTHER DATA PROCESSING SVCS

7,420.15

** GL 94100 TOTAL

44,819.20

98100 BUDGETARY FND BAL RESERVED/ENCUMBRANCE

030000 OTHER PERSONAL SERVICES

16,840.40-

100777 CONTRACTED SERVICES

20,558.65-

210014 OTHER DATA PROCESSING SVCS

7,420.15-

** GL 98100 TOTAL

44,819.20-

*** FUND TOTAL

0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

74 2 605999 SALARY CLEARING TRUST FUND-FLAIR USE ONLY

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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BEGINNING TRIAL BALANCE BY FUND
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

74 8 000286 RVL FD INVESTIGATIVE

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

16800 DUE FROM STATE FUNDS - REVOLVING FUND

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

74 8 000905 RVL FD ADMINISTRATIVE

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

16800 DUE FROM STATE FUNDS - REVOLVING FUND

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

BGTRBAL-07 AS OF 07/01/13

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BEGINNING TRIAL BALANCE BY FUND
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

74 8 131001 RVL FD CONSERVATION AND RECREACTIONAL LANDS

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

16800 DUE FROM STATE FUNDS - REVOLVING FUND

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

BGTRBAL-07 AS OF 07/01/13

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

74 8 675002 RVL FD STATE PARK

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

16800 DUE FROM STATE FUNDS - REVOLVING FUND

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

BGTRBAL-07 AS OF 07/01/13

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

74 8 675003 RVL FD WAKULLA SPRGS LODGE

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

16800 DUE FROM STATE FUNDS - REVOLVING FUND

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

BGTRBAL-07 AS OF 07/01/13

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BEGINNING TRIAL BALANCE BY FUND
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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

74 8 675004 RVL FD WEEKI WACHEE SPRINGS SP

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

16800 DUE FROM STATE FUNDS - REVOLVING FUND

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
26400	WORKS OF ART & HISTORICAL TREASURES-DE	
080945	PARK DEVELOPMENT	424,081.00
088140	FACILITY REPAIR NEEDS-STW	31,581.00
	** GL 26400 TOTAL	455,662.00
26500	ACC DEPR -WORKS OF ART & HISTORICAL T	
080945	PARK DEVELOPMENT	116,447.04-
26600	ART & HISTORICAL TREASURES - NONDEPREC	
000000	BALANCE BROUGHT FORWARD	1,158,814.58
060000	OPERATING CAPITAL OUTLAY	44,754.64
080945	PARK DEVELOPMENT	31,581.00-
088130	REMOVE ACCESS BARRIERS-STW	4,902.00-
088140	FACILITY REPAIR NEEDS-STW	31,581.00
	** GL 26600 TOTAL	1,198,667.22
26700	LEASEHOLD IMPROVEMENTS	
040000	EXPENSES	1,475.00
083753	REP/RENO-LAB CMPLX-LEON CO	202,925.50
088137	GRANTS & DONAT SPDG AUTH	6,529.00
100628	WATER QUALITY MGMT/PLAN	19,240.00
	** GL 26700 TOTAL	230,169.50
26800	ACC DEPR - LEASEHOLD IMPROVEMENTS	
040000	EXPENSES	516.18-
083753	REP/RENO-LAB CMPLX-LEON CO	71,023.98-
088137	GRANTS & DONAT SPDG AUTH	2,313.17-
100628	WATER QUALITY MGMT/PLAN	6,733.86-
	** GL 26800 TOTAL	80,587.19-
27100	LAND AND LAND IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	2,880,038,174.11
002100		21,406,511.97-
040000	EXPENSES	7,544,116.45
080000	FIXED CAPITAL OUTLAY	17,200,000.00-
080111	ACQ/RAILROAD RIGHTS OF WAY	30,912,266.67
080126	HISTORIC STRUC REN	7,900,000.00
080224	CATEGORY NAME NOT ON TITLE FILE	418,636.44-
080225	CATEGORY NAME NOT ON TITLE FILE	432,361.24-
080226	CATEGORY NAME NOT ON TITLE FILE	205,000.00-
080588	AID WTR MGT DST-LAND ACQ	534,458.45
080895	LAKE JESUP RESTORATION	2,404,151.00-
080896	CATEGORY NAME NOT ON TITLE FILE	6,373,939.04-
080897	DEPARMENT CORRECTION	330,468.75-
080945	PARK DEVELOPMENT	54.00

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
083045	LAND ACQUISITION	55,860,594.40
084107	LAND ACQ/BABCOCK RANCH	309,404,572.05
084108	LAND ACQ, ENVIR/UNIQ, STW	1,593,564,658.12
085894	CATEGORY NAME NOT ON TITLE FILE	7,471,425.11-
085895	SAVE OUR COAST ACQ PRG	9,833,426.01
087000	EVERGLADES LAND ACQTN	5,625,435.00
087109	FT. GEORGE ISLAND PARK DEV	1,880.52-
088137	GRANTS & DONAT SPDG AUTH	92,026.12
100777	CONTRACTED SERVICES	2,979.70
101496	STATE LANDS STEWARDSHIP	4,544,251.05-
103882	CAMA/CARL MANAGEMENT FUNDS	234,870.50
104920	FLORIDA FOREVER	662.00-
140124	AID/WMD-LAND ACQUISITION	25,404.82-
140812	CATEGORY NAME NOT ON TITLE FILE	26,230.00
180000	TRANSFERS	6,281,236.00-
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	58,000.00-
	** GL 27100 TOTAL	4,834,419,933.64
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	72,136,892.92
030000	OTHER PERSONAL SERVICES	282.44
040000	EXPENSES	1,992,849.50
060000	OPERATING CAPITAL OUTLAY	8,403,563.27
080012	HIGHLANDS HAMMOCK ST PARK	593,459.26
080039	STATE PARK FACILITY IMPROV	2,232,212.56
080111	ACQ/RAILROAD RIGHTS OF WAY	139,000.00
080126	HISTORIC STRUC REN	3,163,057.66
080127	STW CAMPGROUND REPRS/RENOV	20,039.67
080136	ICHETUCKNEE SPRINGS ST PK	370,724.95
080143	NORTH PENINSULA SRA	59,655.89
080152	TRAILS DEVELOPMENT-STW	2,517,497.00
080154	GREENWAYS DEVELOPMENT-STW	601,966.00
080156	BALD POINT	115,549.56
080158	FL KEYS OVERSEAS HERIT TR	149,000.00
080202	STEPHEN FOSTER PARK DEV	449,848.00
080205	COLT CREEK STATE PARK DEV	483,155.54
080563	RESOURCE RESTORATION	3,792.00
080775	PARK CABIN CONTRUCTION	1,103,639.36
080945	PARK DEVELOPMENT	21,325,044.80
080947	LETCHWORTH MDS SP	123,274.40
080956	FACILITIES REPAIR & MAINT	61,720.95
083045	LAND ACQUISITION	12,260,934.25
083643	MAIN/REP/CONST-STATEWIDE	5,149,936.07
084108	LAND ACQ, ENVIR/UNIQ, STW	107,868.30-
085045	JON DICKEN/ST PARK	802,000.00
085048	DEVELOP/ST PRKS-STW-BAS AM	484,768.31

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
085049	ALAFIA RIV/-RECRE DEVELOPM	453,416.00
085051	PARKS MAINTENANCE & REPAIR	192,230.00
085054	TOPSAIL HILL REPAIRS	169,580.10
085060	ATLANTIC RIDGE STATE PARK	349,428.76
086011	GREENWAY IMPRVMTS-GRANT	98,000.00
087107	MYAKKA STATE PARK DEVELOPMENT	445,270.33
087109	FT. GEORGE ISLAND PARK DEV	208,295.80
087113	ANCLOTE KEY STATE PARK DEV	40,800.00
087118	DISASTER RELATED REPAIRS	2,079,204.92
087122	TALBOT ISLAND ST PARK DEV	314,500.00
087303	PASCO COUNTY - PARK DEV	58,849.00
087736	PARK DEVL-HOMOSASSA SPRGS	172,955.00
087832	SILVER RIVER PARK DEV	1,026,414.80
087833	CAMP HELEN DEVELOPMENT	229,416.00
087880	WEKIWA SPRINGS PARK DEV	380,218.00
087937	PARTNERSHIP/PARKS/ST MATCH	407,022.45
087939	PARTNERSHIP IN CAMA	138,720.00
087979	CATEGORY NAME NOT ON TITLE FILE	320,000.00
087985	CATEGORY NAME NOT ON TITLE FILE	169,123.00-
088130	REMOVE ACCESS BARRIERS-STW	1,483,393.50
088137	GRANTS & DONAT SPDG AUTH	7,691,540.38
088140	FACILITY REPAIR NEEDS-STW	40,327,511.46
088154	RENO/REPLAC-SEWAGE SYSTEM	1,809,550.93
088964	TOTAL MAX DAILY LOADS	1,686.32
089953	G/A-HURRICANES 04-AGY MGD	553,741.12
100212	OPERATIONAL INCENTIVES PRG	12,589.10
100592	DISBURSE DONATIONS	19,184.72
100718	LAND MANAGEMENT	102,006.00
100777	CONTRACTED SERVICES	9,500.00
101198	OUTSOURCING	126,589.32
101201	LITTLE PINE ISLAND	1,665.00
101492	HAZARDOUS WASTE CLEANUP	99,988.00
102057	INTERIM MGT/C.A.R.L.	18,737.64
102080	MARINE RESEARCH GRANTS	104,058.93
102151	MGT/WTR CONTROL STRUCTURES	7,000.00
102334	CONTRL OF INVASIVE EXOTICS	10,000.00-
103886	GREENWAYS CARL MGMT FUND	372,901.66
103889	INTERIM LAND MGMT/CARL	1,002,729.55
104070	HABITAT RESTORATION	63,840.00
104132	UNDERGROUND TANK CLEANUP	9,044.22-
109845	GRANTS AND AIDS - 2005 HURRICANES - STATE O	0.00
109923	G/A-M/D 98-99-GEORGES-SO	122,570.68
140122	CLEAN MARINA	4,400.00
143266	POLLUTION RESTOR/G & A	361.00
	** GL 27200 TOTAL	195,467,695.31

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	49,988,074.63-
040000	EXPENSES	963,360.03-
060000	OPERATING CAPITAL OUTLAY	4,472,035.90-
080000	FIXED CAPITAL OUTLAY	1,749,876.10-
080012	HIGHLANDS HAMMOCK ST PARK	71,771.04-
080039	STATE PARK FACILITY IMPROV	122,432.41-
080111	ACQ/RAILROAD RIGHTS OF WAY	10,912.50-
080126	HISTORIC STRUC REN	666,887.56-
080136	ICHETUCKNEE SPRINGS ST PK	74,145.00-
080143	NORTH PENINSULA SRA	32,810.58-
080152	TRAILS DEVELOPMENT-STW	550,603.95-
080154	GREENWAYS DEVELOPMENT-STW	92,832.64-
080156	BALD POINT	60,176.53-
080158	FL KEYS OVERSEAS HERIT TR	39,548.35-
080202	STEPHEN FOSTER PARK DEV	120,896.22-
080205	COLT CREEK STATE PARK DEV	33,070.55-
080227	SEBASTIAN RIVER BUFFER PRE	8,868.78-
080775	PARK CABIN CONTRUCTION	289,244.09-
080886	CATEGORY NAME NOT ON TITLE FILE	85,213.67-
080912	CATEGORY NAME NOT ON TITLE FILE	344,854.98-
080945	PARK DEVELOPMENT	6,325,670.59-
080947	LETCHEWORTH MDS SP	14,100.19-
083045	LAND ACQUISITION	927,480.68-
083643	MAIN/REP/CONST-STATEWIDE	467,423.16-
084108	LAND ACQ, ENVIR/UNIQ, STW	497,459.56-
084885	CRITICAL REP & CODE CORREC	19,714.68-
085045	JON DICKEN/ST PARK	56,808.56-
085048	DEVELOP/ST PRKS-STW-BAS AM	286,999.03-
085049	ALAFIA RIV/-RECRE DEVELOPM	159,989.76-
085051	PARKS MAINTENANCE & REPAIR	49,604.54-
085052	CATEGORY NAME NOT ON TITLE FILE	326,888.98-
085054	TOPSAIL HILL REPAIRS	238,568.89-
085058	LAKE LOUISA DEVELOPMENT	2,611.74-
085060	ATLANTIC RIDGE STATE PARK	21,846.51-
086011	GREENWAY IMPRVMTS-GRANT	13,066.48-
087107	MYAKKA STATE PARK DEVELOPMENT	28,124.82-
087113	ANCLOTE KEY STATE PARK DEV	10,685.40-
087118	DISASTER RELATED REPAIRS	296,827.29-
087122	TALBOT ISLAND ST PARK DEV	81,116.58-
087303	PASCO COUNTY - PARK DEV	26,089.40-
087736	PARK DEVL-HOMOSASSA SPRGS	46,278.58-
087832	SILVER RIVER PARK DEV	287,565.38-
087833	CAMP HELEN DEVELOPMENT	147,101.84-
087880	WEKIWA SPRINGS PARK DEV	116,020.52-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
087935	CATEGORY NAME NOT ON TITLE FILE	5,940.00-
087937	PARTNERSHIP/PARKS/ST MATCH	72,546.46-
087979	CATEGORY NAME NOT ON TITLE FILE	80,819.16-
088130	REMOVE ACCESS BARRIERS-STW	321,911.51-
088137	GRANTS & DONAT SPDG AUTH	1,226,470.05-
088140	FACILITY REPAIR NEEDS-STW	7,715,884.66-
088154	RENO/REPLAC-SEWAGE SYSTEM	535,421.73-
088943	CATEGORY NAME NOT ON TITLE FILE	34,847.76-
088964	TOTAL MAX DAILY LOADS	219.18-
089953	G/A-HURRICANES 04-AGY MGD	109,698.30-
100212	OPERATIONAL INCENTIVES PRG	2,577.10-
100592	DISBURSE DONATIONS	7,436.76-
100718	LAND MANAGEMENT	6,245.35-
101198	OUTSOURCING	1,019.46-
101201	LITTLE PINE ISLAND	491.40-
101492	HAZARDOUS WASTE CLEANUP	29,748.96-
102057	INTERIM MGT/C.A.R.L.	16,338.64-
102080	MARINE RESEARCH GRANTS	29,574.28-
102151	MGT/WTR CONTROL STRUCTURES	1,250.25-
102334	CONTRL OF INVASIVE EXOTICS	897.66-
103886	GREENWAYS CARL MGMT FUND	64,419.85-
103889	INTERIM LAND MGMT/CARL	411,938.49-
104070	HABITAT RESTORATION	11,226.30-
104132	UNDERGROUND TANK CLEANUP	948.00-
105006	LAND USE PROCEEDS DISBURSE	1,012.83-
105268	G/A-HURRICANE OPAL	1,012.30-
109845	GRANTS AND AIDS - 2005 HURRICANES - STATE O	0.00
109923	G/A-M/D 98-99-GEORGES-SO	40,856.68-
140122	CLEAN MARINA	2,289.03-
143266	POLLUTION RESTOR/G & A	11,351.34-
800000	SPECIAL EXPENSES	78,047.37-
	** GL 27300 TOTAL	81,048,099.53-
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	83,874,970.18
030000	OTHER PERSONAL SERVICES	198,924.07
040000	EXPENSES	731,821.54
060000	OPERATING CAPITAL OUTLAY	4,273,480.63
080012	HIGHLANDS HAMMOCK ST PARK	747,577.79
080039	STATE PARK FACILITY IMPROV	2,231,781.40
080111	ACQ/RAILROAD RIGHTS OF WAY	1,500.00
080126	HISTORIC STRUC REN	14,474.00
080143	NORTH PENINSULA SRA	190,894.13
080149	ST. LUCIE/SEABRANCH PARK	2,697.00
080151	YBOR CITY STATE MUSEUM	30,316.45
080152	TRAILS DEVELOPMENT-STW	4,966,819.66

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
080154	GREENWAYS DEVELOPMENT-STW	969,266.29
080156	BALD POINT	332,000.00
080158	FL KEYS OVERSEAS HERIT TR	6,747,272.77
080159	CONST/IMPROV/INGLIS LOCK	562,119.92
080202	STEPHEN FOSTER PARK DEV	754,910.00
080205	COLT CREEK STATE PARK DEV	1,492,844.46
080563	RESOURCE RESTORATION	283,013.74
080775	PARK CABIN CONTRUCTION	1,967,122.97
080945	PARK DEVELOPMENT	21,987,078.72
080947	LETCHEWORTH MDS SP	288,674.10
080956	FACILITIES REPAIR & MAINT	2,456,651.30
083045	LAND ACQUISITION	907,480.50
083643	MAIN/REP/CONST-STATEWIDE	3,184,513.53
084108	LAND ACQ, ENVIR/UNIQ, STW	1,511,044.89
084205	MITIGATION-POLK CO PKY	1,296.49
084554	FANNING SPRINGS MAINT	521,004.33
084736	RAINBOW SPRGS/PLNG & DES	189,359.66
085045	JON DICKEN/ST PARK	1,572,647.58
085048	DEVELOP/ST PRKS-STW-BAS AM	589,660.11
085049	ALAFIA RIV/-RECRE DEVELOPM	898,529.00
085051	PARKS MAINTENANCE & REPAIR	399,461.64
085058	LAKE LOUISA DEVELOPMENT	21,640.00
085060	ATLANTIC RIDGE STATE PARK	97,800.00
085572	INGLIS MAIN DAM/REPAIR/IMP	1,664,462.37
086011	GREENWAY IMPRVMTS-GRANT	2,655,630.80
086215	FCO IMP INGLIS LOCK/MANTEE IMP KIRPTCK/BUCK	630,331.22
087107	MYAKKA STATE PARK DEVELOPMENT	1,536,255.02
087113	ANCLOTE KEY STATE PARK DEV	400,361.58
087118	DISASTER RELATED REPAIRS	6,631,288.98
087120	BUCKMAN/WATER/CONTROL/STRUC	184,098.00
087123	SUWANNEE RIV WILDERNESS TR	183,325.05
087736	PARK DEVL-HOMOSASSA SPRGS	566,875.96
087832	SILVER RIVER PARK DEV	370,122.86
087833	CAMP HELEN DEVELOPMENT	1,010,392.46
087834	SAVANNAS STATE RESERVE DEV	905,402.41
087880	WEKIWA SPRINGS PARK DEV	2,455.00
087937	PARTNERSHIP/PARKS/ST MATCH	90,683.91
087939	PARTNERSHIP IN CAMA	873,126.27
087979	CATEGORY NAME NOT ON TITLE FILE	25,193.00
088130	REMOVE ACCESS BARRIERS-STW	945,938.70
088135	REC AND PARKS - ARRA 2009	527,354.18-
088137	GRANTS & DONAT SPDG AUTH	4,370,352.63
088140	FACILITY REPAIR NEEDS-STW	41,083,034.80
088154	RENO/REPLAC-SEWAGE SYSTEM	7,092,872.79
100027	GROUND WTR/MONITOR NETWRK	1,135.00
100212	OPERATIONAL INCENTIVES PRG	6,333.08

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
100592	DISBURSE DONATIONS	13,415.55
100628	WATER QUALITY MGMT/PLAN	1,046.90
100718	LAND MANAGEMENT	13,282.15
100777	CONTRACTED SERVICES	38.00
101198	OUTSOURCING	9,202.51
101496	STATE LANDS STEWARDSHIP	5,580.00
102057	INTERIM MGT/C.A.R.L.	11,000.00
102080	MARINE RESEARCH GRANTS	312,500.42
102151	MGT/WTR CONTROL STRUCTURES	15,633.14
103882	CAMA/CARL MANAGEMENT FUNDS	9,700.00
103886	GREENWAYS CARL MGMT FUND	963,180.23
103889	INTERIM LAND MGMT/CARL	33,287.06
104070	HABITAT RESTORATION	6,510.00
109923	G/A-M/D 98-99-GEORGES-SO	201,408.26
143266	POLLUTION RESTOR/G & A	4,740.00
	** GL 27400 TOTAL	217,303,490.78
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	54,507,290.17-
030000	OTHER PERSONAL SERVICES	104,529.22-
040000	EXPENSES	519,927.25-
060000	OPERATING CAPITAL OUTLAY	2,438,774.42-
080000	FIXED CAPITAL OUTLAY	3,195,639.52-
080012	HIGHLANDS HAMMOCK ST PARK	85,291.01-
080039	STATE PARK FACILITY IMPROV	564,697.80-
080111	ACQ/RAILROAD RIGHTS OF WAY	718.75-
080126	HISTORIC STRUC REN	195.00-
080143	NORTH PENINSULA SRA	74,948.19-
080151	YBOR CITY STATE MUSEUM	12,000.40-
080152	TRAILS DEVELOPMENT-STW	1,973,173.54-
080154	GREENWAYS DEVELOPMENT-STW	265,672.59-
080156	BALD POINT	165,274.56-
080158	FL KEYS OVERSEAS HERIT TR	1,471,648.64-
080159	CONST/IMPROV/INGLIS LOCK	65,082.88-
080202	STEPHEN FOSTER PARK DEV	500,722.53-
080205	COLT CREEK STATE PARK DEV	191,460.97-
080227	SEBASTIAN RIVER BUFFER PRE	1,306.00-
080563	RESOURCE RESTORATION	107,578.45-
080775	PARK CABIN CONTRUCTION	179,169.51-
080945	PARK DEVELOPMENT	13,465,857.71-
080947	LETCHEWORTH MDS SP	54,722.13-
080956	FACILITIES REPAIR & MAINT	539,457.24-
080967	CATEGORY NAME NOT ON TITLE FILE	196,579.52-
081711	CATEGORY NAME NOT ON TITLE FILE	251,252.13-
083045	LAND ACQUISITION	265,770.99-
083643	MAIN/REP/CONST-STATEWIDE	779,808.46-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
084108	LAND ACQ, ENVIR/UNIQ, STW	168,103.46-
084205	MITIGATION-POLK CO PKY	918.36-
084554	FANNING SPRINGS MAINT	179,391.22-
084736	RAINBOW SPRGS/PLNG & DES	88,623.60-
084885	CRITICAL REP & CODE CORREC	104,810.52-
085045	JON DICKEN/ST PARK	89,116.72-
085046	CATEGORY NAME NOT ON TITLE FILE	737.86-
085048	DEVELOP/ST PRKS-STW-BAS AM	430,123.94-
085049	ALAFIA RIV/-RECRE DEVELOPM	299,509.44-
085051	PARKS MAINTENANCE & REPAIR	414,877.66-
085058	LAKE LOUISA DEVELOPMENT	21,640.00-
085060	ATLANTIC RIDGE STATE PARK	13,312.89-
085572	INGLIS MAIN DAM/REPAIR/IMP	174,752.40-
086011	GREENWAY IMPRVMTS-GRANT	459,027.27-
086215	FCO IMP INGLIS LOCK/MANTEE IMP KIRPTCK/BUCK	54,628.88-
087103	CATEGORY NAME NOT ON TITLE FILE	9,648.25-
087107	MYAKKA STATE PARK DEVELOPMENT	618,170.43-
087113	ANCLOTE KEY STATE PARK DEV	212,819.43-
087118	DISASTER RELATED REPAIRS	1,749,340.16-
087120	BUCKMAN/WATER/CONTROL/STRUC	57,530.64-
087123	SUWANNEE RIV WILDERNESS TR	52,967.07-
087736	PARK DEVL-HOMOSASSA SPRGS	154,091.56-
087832	SILVER RIVER PARK DEV	201,219.68-
087833	CAMP HELEN DEVELOPMENT	587,454.54-
087834	SAVANNAS STATE RESERVE DEV	293,752.80-
087877	CATEGORY NAME NOT ON TITLE FILE	1,939.92-
087880	WEKIWA SPRINGS PARK DEV	2,455.00-
087886	CATEGORY NAME NOT ON TITLE FILE	116,025.56-
087937	PARTNERSHIP/PARKS/ST MATCH	49,418.67-
087979	CATEGORY NAME NOT ON TITLE FILE	76,591.98-
087985	CATEGORY NAME NOT ON TITLE FILE	374,274.03-
088130	REMOVE ACCESS BARRIERS-STW	306,648.26-
088137	GRANTS & DONAT SPDG AUTH	1,908,774.60-
088140	FACILITY REPAIR NEEDS-STW	15,157,268.09-
088154	RENO/REPLAC-SEWAGE SYSTEM	3,863,701.16-
088943	CATEGORY NAME NOT ON TITLE FILE	28,980.00-
100027	GROUND WTR/MONITOR NETWRK	520.30-
100212	OPERATIONAL INCENTIVES PRG	1,500.69-
100592	DISBURSE DONATIONS	9,784.28-
100628	WATER QUALITY MGMT/PLAN	776.44-
100718	LAND MANAGEMENT	2,280.75-
101198	OUTSOURCING	2,886.21-
101492	HAZARDOUS WASTE CLEANUP	193,669.52-
101496	STATE LANDS STEWARDSHIP	1,116.00-
102057	INTERIM MGT/C.A.R.L.	6,274.04-
102080	MARINE RESEARCH GRANTS	73,336.86-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
102151	MGT/WTR CONTROL STRUCTURES	9,388.87-
103882	CAMA/CARL MANAGEMENT FUNDS	3,112.38-
103886	GREENWAYS CARL MGMT FUND	292,649.62-
103889	INTERIM LAND MGMT/CARL	30,125.21-
104070	HABITAT RESTORATION	2,658.26-
105006	LAND USE PROCEEDS DISBURSE	3,130.00-
109923	G/A-M/D 98-99-GEORGES-SO	117,488.00-
143266	POLLUTION RESTOR/G & A	2,705.75-
	** GL 27500 TOTAL	111,054,598.81-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	98,767,998.79
001800		447,408.40-
002500		15,707.55-
002900		6,852,456.06-
030000	OTHER PERSONAL SERVICES	306,211.06-
040000	EXPENSES	215,529.14
050251	G/A-WMD PERMITTING ASSIST	10,085.50-
050840	G/A-LOCAL HAZ WASTE COL	8,066.17-
060000	OPERATING CAPITAL OUTLAY	20,684,480.96-
080000	FIXED CAPITAL OUTLAY	4,592.00-
080012	HIGHLANDS HAMMOCK ST PARK	26,725.00
080039	STATE PARK FACILITY IMPROV	841,988.11
080126	HISTORIC STRUC REN	35,270.68
080134	INVASIVE EXOTICS/GREENWAYS	14,032.41
080145	CATEGORY NAME NOT ON TITLE FILE	3,797.39
080152	TRAILS DEVELOPMENT-STW	35,027.05
080201	CATEGORY NAME NOT ON TITLE FILE	1,872.00-
080202	STEPHEN FOSTER PARK DEV	1,872.00-
080205	COLT CREEK STATE PARK DEV	24,000.00
080524	DRY CLEAN/SITE CLEANUP	2,768,095.61
080563	RESOURCE RESTORATION	2,039,921.31
080775	PARK CABIN CONTRUCTION	53,728.92
080888	MULBERRY/PINEY PT CLEANUP	8,792.37
080889	NON-MANDATORY LAND RECLAIM	72,799.08
080890	NOAA - NPS GRANTS	4,522.00
080905	THE GROVE - LAND PURCHASE	32,125.76-
080945	PARK DEVELOPMENT	1,041,551.99
080956	FACILITIES REPAIR & MAINT	24,927.40
080967	CATEGORY NAME NOT ON TITLE FILE	17,552.87-
083045	LAND ACQUISITION	158,486.14
083266	POLLUTION REST/CAP OUTLAY	105,047.77-
083643	MAIN/REP/CONST-STATEWIDE	192,778.59
083753	REP/RENO-LAB CMPLX-LEON CO	642,931.81
083899	NAVARRE BCH STATE PARK DEV	30,767.28
084108	LAND ACQ, ENVIR/UNIQ, STW	42,100.10

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
084205	MITIGATION-POLK CO PKY	67,660.81
085045	JON DICKEN/ST PARK	2,509.76
085048	DEVELOP/ST PRKS-STW-BAS AM	14,235.00-
085051	PARKS MAINTENANCE & REPAIR	4,335.00-
085055	CATEGORY NAME NOT ON TITLE FILE	1,949.00-
085060	ATLANTIC RIDGE STATE PARK	6,113.11
085655	BAY RESTORATION	16,244.60
086011	GREENWAY IMPRVMTS-GRANT	4,316.00-
086215	FCO IMP INGLIS LOCK/MANTEE IMP KIRPTCK/BUCK	153,406.28
087118	DISASTER RELATED REPAIRS	84,328.23
087120	BUCKMAN/WATER/CONTROL/STRUC	166,952.22
087736	PARK DEVL-HOMOSASSA SPRGS	64,634.85
087773	CATEGORY NAME NOT ON TITLE FILE	4,303.00-
087832	SILVER RIVER PARK DEV	3,561.50
087886	CATEGORY NAME NOT ON TITLE FILE	942.74-
087888	PETRO TANKS/PREAPPROVALS	57,667,514.87
087937	PARTNERSHIP/PARKS/ST MATCH	98,341.53
088130	REMOVE ACCESS BARRIERS-STW	200,324.98
088137	GRANTS & DONAT SPDG AUTH	631,116.56
088140	FACILITY REPAIR NEEDS-STW	1,538,965.66
088154	RENO/REPLAC-SEWAGE SYSTEM	39,734.00-
088502	HAZARD WASTE/SITE CLEANUP	248,573.09
088964	TOTAL MAX DAILY LOADS	1,377,692.14
100014	ACQ & REPLACE PATROL VEH	784,406.76-
100021	ACQUISITION/MOTOR VEHICLES	7,361,747.49
100027	GROUND WTR/MONITOR NETWRK	1,184,954.90
100029	STG TK COMPL VERIFICATION	304,853.05-
100039	WMD LAB SUPPORT	15,135.72-
100050	EVERGLADES LAB SUPPORT	302,570.75-
100088	SPECIAL STUDIES	114,511.47
100212	OPERATIONAL INCENTIVES PRG	269,807.22
100591	SUBMERGED RES DAMAGED REST	21,885.00
100592	DISBURSE DONATIONS	512,629.07
100628	WATER QUALITY MGMT/PLAN	3,435,212.23
100629	DRINK WATER IMPRV-FED STM	122,349.12
100718	LAND MANAGEMENT	1,912,468.47
100748	LABORATORY SERVICES	3,630.00
100774	NAT'L POLLUT/ELIMINATION	11,307.13
100777	CONTRACTED SERVICES	102,907.69-
100840	CATEGORY NAME NOT ON TITLE FILE	10,061.99-
100851	DOMESTIC SECURITY	284,062.23
100998	CATEGORY NAME NOT ON TITLE FILE	15,000.00
101011	FED WASTE PLANNING GRANTS	613,305.71
101196	AMERICORPS	4,728.26
101198	OUTSOURCING	5,699.00
101201	LITTLE PINE ISLAND	136,033.03

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
101492	HAZARDOUS WASTE CLEANUP	476,986.02-
101494	HAZARDOUS WASTE SITE REST	232,027.96-
101495	HAZARDOUS WASTE COMPL/EDUC	5,738.00
102022	CATEGORY NAME NOT ON TITLE FILE	12,028.56-
102057	INTERIM MGT/C.A.R.L.	38,672.46-
102080	MARINE RESEARCH GRANTS	1,412,461.13
102151	MGT/WTR CONTROL STRUCTURES	305,664.80
102204	INTEGRATED DATABASE/REG AP	62,198.85
102205	NATURAL AREAS INVENTORY	2,060.80-
102275	OPER & MAINT OF PATROL VEH	24,688.08
102334	CONTRL OF INVASIVE EXOTICS	37,434.44
102345	OYSTER PLANTING	4,365.96-
102576	PMTS FOR RESTOR & DAMAGE	77,138.28
102577	DRUM REMOVAL AND DISPOSAL	30,675.25
102590	POLLUTION REST CONTRACTS	45,032.89-
102903	PURCHASES FOR RESALE	124,918.06
103000	DRYCLEANING CONTAM CLEANUP	549,659.82
103241	RISK MANAGEMENT INSURANCE	6,000.00
103736	CATEGORY NAME NOT ON TITLE FILE	20,788.45-
103843	TOPOGRAPHIC MAPPING	74,453.81-
103882	CAMA/CARL MANAGEMENT FUNDS	400,614.95
103886	GREENWAYS CARL MGMT FUND	3,354,504.93
103889	INTERIM LAND MGMT/CARL	4,197,422.60
104070	HABITAT RESTORATION	181,191.68
104132	UNDERGROUND TANK CLEANUP	5,137,199.39-
104134	WATER WELL CLEANUP	177,445.54-
104146	WASTE TIRE ABATEMENT PROG	45,073.91-
104163	PETROLEUM CLEANUP AUDITS	26,163.11
104195	CATEGORY NAME NOT ON TITLE FILE	7,175.00-
104298	CATEGORY NAME NOT ON TITLE FILE	9,988.85-
104920	FLORIDA FOREVER	39,142.93-
105006	LAND USE PROCEEDS DISBURSE	1,482,299.64
105256	G/A-HURRICANE ANDREW REL	51,446.14-
105268	G/A-HURRICANE OPAL	195,894.64-
105556	OCEANS/COASTAL RESOURCES	26,404.50
105710	STATE FAIR	4,750.00-
107877	CATEGORY NAME NOT ON TITLE FILE	12,754.54-
108037	G/A-DEEPWATER HORIZON/SO	7,556.93
108040	G/A-DEEPWATER/NRDA/SO	29,244.78
109823	G/A-M/D EL NINO #1204-SO	15,803.00-
109825	G/A-MD-WILDFIRES/97-98-OP	5,775.41-
109827	G/A MAJOR DISASTER 04-05-HURICANE CHARLEY	29,445.59
109829	G/A-M/D 2004-05 HURR FRANCES-E/O 04-192 ST	14,539.93
109831	GRANT & AID MAJOR DISASTER 04-05 HURR IVAN	0.00
109839	G/A-HURRICANES 04-ST OPER	89,487.00
109845	GRANTS AND AIDS - 2005 HURRICANES - STATE O	382,647.52-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
109950	WETLANDS PROTECTION	126,583.20-
109951	BOATING SAFETY EDUC PROG	40,407.95-
140076	G/A-NPS MGMT PLANNING	125,511.29
140122	CLEAN MARINA	34,818.45
140126	BEACH PROJECTS - STW	302,238.97
140185	NAT'L REC TRAIL GRANTS	21,158.24
143266	POLLUTION RESTOR/G & A	1,423.25
149930	G/A-HURRICANES 04-ALG	81,711.45
210014	OTHER DATA PROCESSING SVCS	19,283.04-
800000	SPECIAL EXPENSES	5,122.04-
990000	CATEGORY NAME NOT ON TITLE FILE	278,565.53-
	** GL 27600 TOTAL	160,886,651.35
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	1,428,519.80-
001800		225,731.10
002500		15,707.55
002900		5,388,200.78
010000	SALARIES AND BENEFITS	2,906.98-
030000	OTHER PERSONAL SERVICES	83,518.78
040000	EXPENSES	840,879.46-
060000	OPERATING CAPITAL OUTLAY	28,439,315.31-
080000	FIXED CAPITAL OUTLAY	35,708.68-
080012	HIGHLANDS HAMMOCK ST PARK	5,122.10-
080039	STATE PARK FACILITY IMPROV	123,054.77-
080126	HISTORIC STRUC REN	20,025.00-
080134	INVASIVE EXOTICS/GREENWAYS	20,995.22-
080145	CATEGORY NAME NOT ON TITLE FILE	2,230.74-
080152	TRAILS DEVELOPMENT-STW	18,515.00-
080153	CATEGORY NAME NOT ON TITLE FILE	99,333.23-
080205	COLT CREEK STATE PARK DEV	4,600.00-
080524	DRY CLEAN/SITE CLEANUP	2,430,503.86-
080563	RESOURCE RESTORATION	911,535.22-
080775	PARK CABIN CONTRUCTION	45,412.54-
080888	MULBERRY/PINEY PT CLEANUP	8,792.37-
080889	NON-MANDATORY LAND RECLAIM	59,127.21-
080890	NOAA - NPS GRANTS	2,512.00-
080905	THE GROVE - LAND PURCHASE	38,174.81-
080945	PARK DEVELOPMENT	906,337.79-
080956	FACILITIES REPAIR & MAINT	8,966.22-
083045	LAND ACQUISITION	74,496.63-
083266	POLLUTION REST/CAP OUTLAY	63,865.76-
083643	MAIN/REP/CONST-STATEWIDE	54,393.57-
083753	REP/RENO-LAB CMPLX-LEON CO	185,282.99-
083899	NAVARRE BCH STATE PARK DEV	30,192.63-
084108	LAND ACQ, ENVIR/UNIQ, STW	20,017.36-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
084205	MITIGATION-POLK CO PKY	15,387.24-
085045	JON DICKEN/ST PARK	815.88-
085048	DEVELOP/ST PRKS-STW-BAS AM	40,647.00-
085060	ATLANTIC RIDGE STATE PARK	1,914.19-
085063	CATEGORY NAME NOT ON TITLE FILE	1,009.08-
085655	BAY RESTORATION	32,913.62-
086012	CATEGORY NAME NOT ON TITLE FILE	1,549.86-
086215	FCO IMP INGLIS LOCK/MANTEE IMP KIRPTCK/BUCK	102,000.15-
087118	DISASTER RELATED REPAIRS	39,505.37-
087120	BUCKMAN/WATER/CONTROL/STRUC	75,104.87-
087736	PARK DEVL-HOMOSASSA SPRGS	71,094.24-
087773	CATEGORY NAME NOT ON TITLE FILE	1,179.00-
087832	SILVER RIVER PARK DEV	4,425.38-
087888	PETRO TANKS/PREAPPROVALS	51,824,887.91-
087930	CATEGORY NAME NOT ON TITLE FILE	5,257.00-
087937	PARTNERSHIP/PARKS/ST MATCH	75,248.06-
088130	REMOVE ACCESS BARRIERS-STW	159,859.25-
088137	GRANTS & DONAT SPDG AUTH	262,317.64-
088140	FACILITY REPAIR NEEDS-STW	1,084,967.64-
088154	RENO/REPLAC-SEWAGE SYSTEM	11,910.28-
088502	HAZARD WASTE/SITE CLEANUP	238,631.44-
088964	TOTAL MAX DAILY LOADS	819,864.98-
100014	ACQ & REPLACE PATROL VEH	3,182,879.37-
100021	ACQUISITION/MOTOR VEHICLES	9,082,061.31-
100027	GROUND WTR/MONITOR NETWRK	1,093,187.17-
100029	STG TK COMPL VERIFICATION	125,186.67-
100039	WMD LAB SUPPORT	238,409.72-
100050	EVERGLADES LAB SUPPORT	222,470.41-
100088	SPECIAL STUDIES	75,798.09-
100212	OPERATIONAL INCENTIVES PRG	195,653.05-
100591	SUBMERGED RES DAMAGED REST	8,338.65-
100592	DISBURSE DONATIONS	605,216.83-
100628	WATER QUALITY MGMT/PLAN	3,547,539.71-
100629	DRINK WATER IMPRV-FED STM	51,345.92-
100718	LAND MANAGEMENT	568,847.63-
100748	LABORATORY SERVICES	564.76-
100774	NAT'L POLLUT/ELIMINATION	13,493.13-
100777	CONTRACTED SERVICES	83,396.00
100840	CATEGORY NAME NOT ON TITLE FILE	55,885.29-
100851	DOMESTIC SECURITY	158,107.51-
100998	CATEGORY NAME NOT ON TITLE FILE	103,044.68-
101011	FED WASTE PLANNING GRANTS	541,059.24-
101196	AMERICORPS	4,728.26-
101198	OUTSOURCING	943.65-
101201	LITTLE PINE ISLAND	95,388.94-
101492	HAZARDOUS WASTE CLEANUP	1,563,715.58-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
101494	HAZARDOUS WASTE SITE REST	44,445.86-
101495	HAZARDOUS WASTE COMPL/EDUC	1,529.00-
102057	INTERIM MGT/C.A.R.L.	85,573.85-
102080	MARINE RESEARCH GRANTS	943,237.81-
102151	MGT/WTR CONTROL STRUCTURES	202,914.07-
102204	INTEGRATED DATABASE/REG AP	62,198.85-
102275	OPER & MAINT OF PATROL VEH	27,541.16-
102334	CONTRL OF INVASIVE EXOTICS	51,528.97-
102576	PMTS FOR RESTOR & DAMAGE	46,249.80-
102577	DRUM REMOVAL AND DISPOSAL	16,083.49-
102590	POLLUTION REST CONTRACTS	53,204.15-
102903	PURCHASES FOR RESALE	63,019.16-
103000	DRYCLEANING CONTAM CLEANUP	897,436.37-
103241	RISK MANAGEMENT INSURANCE	6,000.00-
103843	TOPOGRAPHIC MAPPING	4,373.24-
103882	CAMA/CARL MANAGEMENT FUNDS	138,765.65-
103886	GREENWAYS CARL MGMT FUND	1,276,519.93-
103889	INTERIM LAND MGMT/CARL	5,697,449.00-
104070	HABITAT RESTORATION	101,682.07-
104132	UNDERGROUND TANK CLEANUP	2,326,902.03-
104134	WATER WELL CLEANUP	13,752.11-
104146	WASTE TIRE ABATEMENT PROG	53,158.56-
104163	PETROLEUM CLEANUP AUDITS	27,099.43-
104195	CATEGORY NAME NOT ON TITLE FILE	2,607.00-
104298	CATEGORY NAME NOT ON TITLE FILE	10,450.00-
104920	FLORIDA FOREVER	11,568.33-
105006	LAND USE PROCEEDS DISBURSE	796,855.86-
105256	G/A-HURRICANE ANDREW REL	11,840.00-
105268	G/A-HURRICANE OPAL	112,929.23-
105556	OCEANS/COASTAL RESOURCES	20,459.93-
107877	CATEGORY NAME NOT ON TITLE FILE	1,707.00-
108040	G/A-DEEPWATER/NRDA/SO	1,990.15-
109821	G/A-M/D EL-NINO #1195-SO	267.12-
109825	G/A-MD-WILDFIRES/97-98-OP	8,342.10-
109827	G/A MAJOR DISASTER 04-05-HURICANE CHARLEY	15,902.79-
109829	G/A-M/D 2004-05 HURR FRANCES-E/O 04-192 ST	14,539.93-
109831	GRANT & AID MAJOR DISASTER 04-05 HURR IVAN	0.00
109839	G/A-HURRICANES 04-ST OPER	83,895.43-
109845	GRANTS AND AIDS - 2005 HURRICANES - STATE O	191,746.90
109950	WETLANDS PROTECTION	8,311.00-
109951	BOATING SAFETY EDUC PROG	0.00
140076	G/A-NPS MGMT PLANNING	94,808.15-
140122	CLEAN MARINA	34,637.73-
140126	BEACH PROJECTS - STW	187,064.98-
140185	NAT'L REC TRAIL GRANTS	8,862.77-
143266	POLLUTION RESTOR/G & A	26,827.04-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
149930	G/A-HURRICANES 04-ALG	43,579.32-
210014	OTHER DATA PROCESSING SVCS	1,060.88-
990000	CATEGORY NAME NOT ON TITLE FILE	391,943.48-
	** GL 27700 TOTAL	120,327,986.57-
27800	CONSTRUCTION WORK IN PROGRESS	
000000	BALANCE BROUGHT FORWARD	24,578,059.82
010000	SALARIES AND BENEFITS	102,715.33
030000	OTHER PERSONAL SERVICES	2,437,599.96-
040000	EXPENSES	89,953.50-
060000	OPERATING CAPITAL OUTLAY	109,181.11-
080000	FIXED CAPITAL OUTLAY	6,781.42-
080039	STATE PARK FACILITY IMPROV	2,750,930.59
080111	ACQ/RAILROAD RIGHTS OF WAY	1,131,364.09-
080126	HISTORIC STRUC REN	406,697.42
080127	STW CAMPGROUND REPRS/RENOV	390,802.43
080135	GRAYTON BCH SRA	1,650.00-
080136	ICHETUCKNEE SPRINGS ST PK	25,490.00-
080137	CATEGORY NAME NOT ON TITLE FILE	50,560.00
080140	CATEGORY NAME NOT ON TITLE FILE	245,000.00
080141	MACARTHUR BEACH	653,852.24
080143	NORTH PENINSULA SRA	198,665.87
080144	CATEGORY NAME NOT ON TITLE FILE	964,944.38
080145	CATEGORY NAME NOT ON TITLE FILE	408,531.50
080147	CATEGORY NAME NOT ON TITLE FILE	499,272.50
080149	ST. LUCIE/SEABRANCH PARK	563,416.52
080152	TRAILS DEVELOPMENT-STW	591,516.15-
080153	CATEGORY NAME NOT ON TITLE FILE	172,890.90-
080154	GREENWAYS DEVELOPMENT-STW	1,887,242.66-
080156	BALD POINT	2,831,811.85
080158	FL KEYS OVERSEAS HERIT TR	496,464.79
080159	CONST/IMPROV/INGLIS LOCK	0.00
080201	CATEGORY NAME NOT ON TITLE FILE	459,295.09
080202	STEPHEN FOSTER PARK DEV	412,403.66-
080205	COLT CREEK STATE PARK DEV	0.00
080228	CATEGORY NAME NOT ON TITLE FILE	292,500.97-
080345	CATEGORY NAME NOT ON TITLE FILE	18,482.67-
080446	NAVARRE ST PK/04 HURRICANE	5,372,465.06-
080561	ANASATASIA SRA/PARK DEVELP	735,957.50
080563	RESOURCE RESTORATION	12,500.00
080565	ST. ANDREWS SRA DEVELOPMNT	1,099,733.42
080775	PARK CABIN CONTRUCTION	1,689,010.66
080945	PARK DEVELOPMENT	9,699,600.53-
080947	LETCHWORTH MDS SP	29,898.92-
080954	FT. MOSE HISTORIC SITE	712,076.78
080956	FACILITIES REPAIR & MAINT	788,487.75

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
081170	CATEGORY NAME NOT ON TITLE FILE	563,794.60-
081711	CATEGORY NAME NOT ON TITLE FILE	109,856.00-
083045	LAND ACQUISITION	108,440.11-
083643	MAIN/REP/CONST-STATEWIDE	4,928,745.22
083657	APALACHICOLA ENV LEARN CTR	3,091,832.71
083753	REP/RENO-LAB CMLX-LEON CO	453,739.53
083899	NAVARRE BCH STATE PARK DEV	4,461,859.13
084108	LAND ACQ, ENVIR/UNIQ, STW	2,118,750.82
084554	FANNING SPRINGS MAINT	207,211.09-
084736	RAINBOW SPRGS/PLNG & DES	951,064.77
084739	RAINBOW SPRINGS STATE PARK	1,810,796.02
084885	CRITICAL REP & CODE CORREC	66,535.58-
085045	JON DICKEN/ST PARK	1,213,871.77
085047	JOHN/LLOYD ST PRK-PICNIC P	0.00
085048	DEVELOP/ST PRKS-STW-BAS AM	676,227.90-
085049	ALAFIA RIV/-RECRE DEVELOPM	322,441.68
085051	PARKS MAINTENANCE & REPAIR	776,293.81-
085054	TOPSAIL HILL REPAIRS	23,759.20-
085058	LAKE LOUISA DEVELOPMENT	2,364,677.12
085060	ATLANTIC RIDGE STATE PARK	46,658.13
085064	RENOVATE PARK CABINS-STW	46,333.91-
085071	GUANA RIVER STATE PARK DEV	938,371.48
085572	INGLIS MAIN DAM/REPAIR/IMP	333,750.19
085655	BAY RESTORATION	412,994.00
086011	GREENWAY IMPRVMTS-GRANT	2,195,907.35
086215	FCO IMP INGLIS LOCK/MANTEE IMP KIRPTCK/BUCK	361,307.03
087107	MYAKKA STATE PARK DEVELOPMENT	33,375.88-
087109	FT. GEORGE ISLAND PARK DEV	61,999.83-
087111	CATEGORY NAME NOT ON TITLE FILE	564,476.89
087113	ANCLOTE KEY STATE PARK DEV	163,951.13-
087115	CATEGORY NAME NOT ON TITLE FILE	210,433.06
087118	DISASTER RELATED REPAIRS	570,468.37
087122	TALBOT ISLAND ST PARK DEV	864,619.61
087123	SUWANNEE RIV WILDERNESS TR	2,430,838.81
087131	CATEGORY NAME NOT ON TITLE FILE	282,199.15
087303	PASCO COUNTY - PARK DEV	312,206.00
087704	OLETA RIVER - PARK IMPROV.	345,154.42
087736	PARK DEVL-HOMOSASSA SPRGS	88,860.78-
087773	CATEGORY NAME NOT ON TITLE FILE	6,215.85-
087832	SILVER RIVER PARK DEV	1,201,915.87-
087833	CAMP HELEN DEVELOPMENT	180,624.71
087834	SAVANNAS STATE RESERVE DEV	39,084.99-
087937	PARTNERSHIP/PARKS/ST MATCH	499,819.83-
087939	PARTNERSHIP IN CAMA	87,355.67-
087979	CATEGORY NAME NOT ON TITLE FILE	92,961.18-
088083	CATEGORY NAME NOT ON TITLE FILE	688,063.92-

370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
088130	REMOVE ACCESS BARRIERS-STW	1,513,628.98
088135	REC AND PARKS - ARRA 2009	1,046,779.80
088137	GRANTS & DONAT SPDG AUTH	499,190.83-
088140	FACILITY REPAIR NEEDS-STW	13,609,268.60-
088154	RENO/REPLAC-SEWAGE SYSTEM	421,805.75-
088763	ENVIRON SITE RESTORATION	212,371.56
100039	WMD LAB SUPPORT	2,623.49
100718	LAND MANAGEMENT	192.97
100748	LABORATORY SERVICES	40,833.66
101198	OUTSOURCING	0.00
102080	MARINE RESEARCH GRANTS	12,242.34
103882	CAMA/CARL MANAGEMENT FUNDS	1,950.00
103886	GREENWAYS CARL MGMT FUND	259,814.45
103889	INTERIM LAND MGMT/CARL	291,530.72
105006	LAND USE PROCEEDS DISBURSE	482.61
800000	SPECIAL EXPENSES	47,932.81-
	** GL 27800 TOTAL	33,389,748.27
28200	LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	38,355.43
040000	EXPENSES	617.75-
060000	OPERATING CAPITAL OUTLAY	7,620.72-
088140	FACILITY REPAIR NEEDS-STW	6,500.00-
100027	GROUND WTR/MONITOR NETWRK	385.20-
100039	WMD LAB SUPPORT	558.86-
100628	WATER QUALITY MGMT/PLAN	869.73-
100647	CATEGORY NAME NOT ON TITLE FILE	558.00-
101494	HAZARDOUS WASTE SITE REST	418.20-
104132	UNDERGROUND TANK CLEANUP	236.10-
109950	WETLANDS PROTECTION	260.85-
	** GL 28200 TOTAL	20,330.02
28300	ACC DEPR - LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	14,748.74-
040000	EXPENSES	70.18-
060000	OPERATING CAPITAL OUTLAY	2,759.99-
100628	WATER QUALITY MGMT/PLAN	365.33-
	** GL 28300 TOTAL	17,944.24-
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	4,200.00
060000	OPERATING CAPITAL OUTLAY	11,871.64
100628	WATER QUALITY MGMT/PLAN	2,757.04
100718	LAND MANAGEMENT	11,024.47
	** GL 28800 TOTAL	29,853.15

BGTRBAL-07 AS OF 07/01/13

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BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2013

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION
80 9 000001 DEP GENERAL FIXED ASSET ACCOUNT GROUP
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
28900	ACC DEPR - OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	2,200.00-
060000	OPERATING CAPITAL OUTLAY	9,909.69-
100628	WATER QUALITY MGMT/PLAN	1,673.34-
100718	LAND MANAGEMENT	6,747.48-
	** GL 28900 TOTAL	20,530.51-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	5,130,736,007.35-
	*** FUND TOTAL	0.00

BGTRBAL-07 AS OF 07/01/13

370000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2013

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370000 DEPARTMENT OF ENVIRONMENTAL PROTECTION

90 9 009090 GENERAL LONG TERM DEBT ACCOUNT GROUP DEP

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	4,972,623.34-
45600	DUE TO FEDERAL - ARBITRAGE	
000000	BALANCE BROUGHT FORWARD	0.00
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	17,585,174.83-
49900	OTHER LONG-TERM LIABILITIES	
000000	BALANCE BROUGHT FORWARD	22,500,000.00-
080888	MULBERRY/PINEY PT CLEANUP	8,500,000.00
	** GL 49900 TOTAL	14,000,000.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	39,057,798.17
54901	PRIOR YEAR FINANCIAL STATEMENT ADJUSTM	
000000	BALANCE BROUGHT FORWARD	2,500,000.00-
	*** FUND TOTAL	0.00

Schedule IA - Part I: Examination of Regulatory Fees

Department: Environmental Protection

Regulatory Service to or Oversight of Businesses or Professions Program: Water Resource Management

1. What recent operational efficiencies have been achieved to either decrease costs or improve services? If costs have been reduced, how much money has been saved during the fiscal year?

The department's water resource management regulatory programs have historically and continuously self-evaluated to determine better, more efficient and cost-effective ways to implement their statutorily mandated responsibilities. Below are some examples among many such efficiencies:

- a. Technical assistance provided to all small drinking water and wastewater facilities (the vast majority of regulated facilities) through contracted site visits by qualified facility operators who provide professional guidance on treatment, operation and management improvements; financial systems; regulatory changes; and other issues oriented toward resolving noncompliance and promoting continuing compliance.
- b. Many efficiencies will be achieved when the new Statewide Environmental Resource Permit (SWERP) rules authorized under Section 373.4131, F.S., become effective on October 1, 2013:
 - The fee for submitting an electronic self-certification for specified ERP activities will be reduced to \$0 from the currently required \$100 (for a new single family dock with or without a boat lift, adding a boat lift to an existing single family dock, or to repair or replace a single-family dock), or \$250 (for placing riprap in front of a seawall).
 - Permit application and notice fees for certain small governments qualifying under Section 218.075, F.S., will be reduced to \$100 when the processing fee otherwise would exceed \$100.
 - Permit application fees for individual ERP permits from all branches of the Department of Defense have been reduced to \$0.
 - Converted a noticed general permit for certain silviculture activities, which required a \$250 notice verification fee, to a no-fee exemption when the SWERP rule becomes effective on October 1, 2013 (statewide for DEP & WMDs)
 - The new SWERP, effective October 1, 2013, will create 16 new exemptions, which can be performed without any notice, processing, or payment of a fee to DEP or WMDs. If a person wants Agency verification of qualification for the exemption, they can submit a standardized form, which requires a processing fee of \$100, instead of having to pay \$250 for a general permit or a minimum of \$420 for an individually-processed ERP. Some of these exemptions authorize activities that previously required individual processing of a *de minimis* exemption under s. 373.406, F.S.; while a *de*

minimis exemption required payment of the same \$100 fee, it required more Agency resources to review the request, and longer time delays to the public waiting for the review to be completed.

- The new SWERP, effective October 1, 2013, will create 12 new general permits, which require notice and a \$250 verification fee to DEP or WMDs, but can be performed 30 days after notice is provided (typically a shorter time period than when an individual permit is required) and at less of a cost than an individual permit.
- On-line, electronic applications for individual and conceptual approval permits will be \$100 less than if the same application is submitted in paper form (except that the fee cannot be reduced below the minimum statutorily required fee of \$250).
- Individual or conceptual approval permit applications solely to retrofit an existing stormwater management system (to add treatment and reduce pollutant loadings from the existing system) will require a processing fee of only \$250 (instead of a minimum fee of \$420 for other individual or conceptual approval permits).

In addition to the above, the following additional efficiencies have been or will be achieved in the ERP program:

- Since the July 1, 2012, effective date of the ERP general permit in Section 403.814(12), F.S., 665 electronic, on-line self-certifications have been received for projects having less than 10 acres of total land area, less than 2 acres of impervious area, and no work in wetlands and other surface waters, each without requiring any notification fee or processing by DEP or any WMDs.
 - The State Programmatic General Permit (SPGP) has been expanded within Hillsborough County and within the NFWFMD; this expansion (a permit issued by the U.S. Army Corps of Engineers) will streamline permitting and reduce costs and time delays by eliminating the need for the USACE from having to review and process a separate federal permit under Section 404 of the Clean Water Act for activities subject to the SPGP. The FDEP has been operating under an SPGP for over 10 years.
- c. Water Data Central, an online portal to the programs, data, environmental reports, and other useful information about water available from the department and its partner environmental and public health agencies, which can be used by regulated entities to prepare permit applications and improve compliance.
- d. Wastewater “E2-DMR,” an online discharge monitoring reporting system to allow facilities to electronically report monthly monitoring data.
- e. Handheld electronic devices to allow regulatory inspectors to enter and upload inspection results from the field.
- f. General and generic permits for various activities, including drinking water distribution systems, wastewater collection systems, petroleum cleanup sites, concrete batch plants, citrus packing facilities, certain industrial and construction site stormwater discharges. These permits streamline the regulatory process by establishing uniform requirements for like facilities, simplifying permit applications by the regulated community and processing by the agency.

- g. Online data applications for Beach Erosion Control Project Monitoring, Regional Coastal Monitoring, and Reconnaissance Offshore Sand Search to help local governments and other entities make management decisions about beach management activities, including hurricane recovery.**
- h. “StormTracker,” an online management system for the department and regulated drinking water and wastewater systems to share information about emergency situations, especially hurricanes and other weather events, and to enhance emergency response and recovery.**
- i. The NPDES Stormwater program has developed and implemented a web-based application that allows users to submit NPDES Stormwater documents online. The application is called Interactive Notice of Intent (iNOI) and it allows applicants to complete, save, edit and submit the following forms on-line: 1) Notice of Intent to use Generic Permit for Stormwater Discharge from Large and Small Construction Activities (Large > 5 acres / Small <5 >1 acre); 2) Notice of Intent to use Multi-Sector Generic Permit for Stormwater Discharge Associated with Industrial Activity; 3) No Exposure Certification for Exclusion from NPDES Stormwater Permitting; and 4) NPDES Stormwater Notice of Termination. In addition, it allows payment of NPDES Stormwater permit fees online using a credit card.**

The water resource management program will continue to develop and implement efficiency measures aimed at improving water quality, public health and resource protection, with an emphasis on encouraging compliance and streamlining the burden on regulated entities. However, these regulatory improvements do not necessarily reduce the burden on the department. And, when they do, the resources freed up must be deployed to better accomplish other statutory obligations.

- 2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year?**

The Water Resource Management program is commencing a compliance review of “Self-Cert” activities that have been constructed to determine if they are being constructed in conformance with the terms and conditions of the applicant’s certification, and to compare compliance to similar activities that were constructed following submittal of a written application or notice to the Department. Data collected from these compliance reviews will then be used in considering adding more activities to the self-certification process.

DEP IT staff developed an application known as Enterprise Self-Service Authorization which drew from the experience gained through ERP "Self-cert". ESSA has superseded and incorporated ERP "Self-cert" and includes other authorizations such as those currently processed through iNOI, and allows online submittal of various forms and reports. The public may also pay annual wastewater, stormwater and annual drinking water operating license fees, apply for grants, submit reports, and more at <http://www.fldepportan.com/go/>.

- 3. Is the regulatory activity an appropriate function that the agency should continue at its current level? Yes**

4. Are the fees charged for the regulatory service or oversight to businesses or professions based on revenue projections that are prepared using generally accepted governmental accounting procedures or official estimates by the Revenue Estimating Conference, if applicable?

No. The department's regulatory fees, including those of the water resource management Division, are based on statutory requirements, including fee caps and other mandates and limitations on what types of fees may be assessed and how much may be assessed. Fees must, by law, be adopted through public rulemaking and are thus subject to public input, including input from regulated entities, to which the Department must be responsive. Ch. 2008-150, L.O.F., directed that all fees authorized under ch. 403 and Part IV ch. 373, F.S. be reviewed at least once every 5 years and adjusted, as necessary, to reflect changes in the Consumer Price Index or similar inflation indicator. However, due to continued uncertainties in the economy, the Department has decided not to begin rulemaking to increase permit application fees for ERP activities to adjust for increases in the Consumer Price Index, as provided for in Section 373.109, F.S.

5. Are the fees charged for the regulatory service or oversight to businesses or professions adequate to cover both direct and indirect costs of providing the regulatory service or oversight?

Generally and collectively speaking, the answer is “no.” With the exception of two components of the overall water resource management regulatory program, Florida law does not explicitly authorize or require the individual programs to assess fees adequate to cover the full direct and indirect costs of providing comprehensive regulatory services. In some cases, existing statutory authority prevents or inhibits total regulatory costs from being recouped.

The first exception is the requirement in s. 403.0885(1), F.S., which states: “It is the specific intent of the Legislature that permit fees charged by the department for processing of federally approved NPDES permits be adequate to cover the entire cost to the department of program management, for reviewing and acting upon any permit application, and to cover the cost of surveillance and other field services of any permits issued pursuant to this section.”

The referenced federal NPDES program addresses surface water discharges from domestic and industrial wastewater facilities and discharges from certain stormwater management systems. These discharges represent a limited segment of the regulated universe (the vast majority of discharges in Florida are to groundwater); thus, while this federally delegated segment of the regulatory program is self-sufficient based on fees, the majority of the wastewater and stormwater regulatory programs are not self-sufficient.

The second exception is the licensing fee required of drinking water and wastewater treatment operators, for which the department has an operator certification program (a tiny component of the overall water resource management program). Section 403.871, F.S., requires the department, by rule, “to establish fees to be paid by persons seeking

licensure or license renewal to cover the entire cost to the department of administering ss. 403.865-403.876.”

Other water regulatory programs (non-NPDES wastewater, underground injection, drinking water, environmental resources, wetlands protection, mine reclamation, oil and gas, coastal construction, joint-coastal construction) have varying statutory mandates. Some of the governing statutes for the programs allow fees to recoup the cost of processing permits but not the costs of the compliance, enforcement, monitoring, technical assistance, and administrative activities that make up the bulk of the regulatory program. Another establishes that fees “shall not exceed the cost...for processing, monitoring, and inspecting for compliance,” but does not account for the transition from the construction phase to the perpetual operational phase of certain regulated sites. The primary governing authority for most water regulatory programs, s. 403.087, F.S., requires fees to be charged “in an amount sufficient, to the greatest extent possible” to cover the bulk of regulatory program costs, but then establishes limiting fee caps (unchanged for years) and requirements to set fees on sliding scales based on various factors (size, impact, or other circumstances) that inhibit the possibility of adopting “self-sufficient” fees.

Compounding the lack of clear authority noted above is very clear language in s. 218.075, F.S., requiring the department to waive or reduce (to no more than \$100) regulatory fees for certain “disadvantaged” local governments. This requirement exists despite the fact that these facilities are among the most numerous and often are the most difficult, time consuming and expensive to permit.

One final consideration is that permit fees that are not mandated to recover all costs, as discussed above, have been established to not be overly burdensome to the public. For example, activities regulated under part IV of chapter 373, F.S., include those proposed by private residential single-family property owners (to do such things as fill wetlands, build docks, and construct seawalls); if full cost recovery was required, the fees for those permits would be prohibitively expensive to many homeowners.

6. Are the fees charged for the regulatory service or oversight to businesses or professions reasonable and do they take into account differences between the types of professions or businesses that are regulated? For example, do fees reflect the amount of time required to conduct inspections by using a sliding scale for annual fees based on the size of the regulated business; or do fees provide a financial incentive for regulated entities to maintain compliance with state standards by assessing a re-inspection fee if violations are found at initial inspection?

As noted in previous answers, water resource management regulatory fees are mandated by statute, must be publicly adopted by rule, and in all cases are required to be based on no more than the cost required for permitting, compliance, and enforcement of the to implement all or part of a given regulatory program and to use sliding scales to account for differences among regulated entities. Thus, what is “reasonable” has been defined statutorily.

7. If the fees charged for the regulatory services or oversight to businesses or professions are **not** adequate to cover direct and indirect program costs provide either:
 - a) information regarding alternatives for realigning revenues or costs to make the regulatory service or program totally self-sufficient, including any statutory changes that are necessary to implement the alternative; or
 - b) demonstrate that the service or program provides substantial benefits to the public which justify a partial subsidy from other state funds, specifically describing the benefits to the general public (statements such as 'providing consumer benefits' or 'promoting health, safety and welfare' are not sufficient justification). For example, the program produces a range of benefits to the general public, including pollution reduction, wildlife preservation, and improved drinking water supply. Alternatively, the agency can demonstrate that requiring self-sufficiency would put the regulated entity at an unfair advantage. For example, raising fees sufficiently to cover program costs would require so high an assessment as to damage its competitive position with similar entities in other states.

Based on previous Department assessments, it is estimated that the overall water resource management regulatory program recoups no more than 20-25% of the total cost to implement the field evaluations; permit review and processing; compliance inspections; technical and managerial assistance; water quality monitoring, data gathering, entry, and tracking; and administrative services that are integral to the regulatory program. Historically, the costs not covered by permit fee revenues have been supported by a variety of other revenue streams, including federal funding, state trust funds and general revenues, all as determined appropriate and necessary by the legislature.

The presumptive basis for underwriting the cost of water resource management regulatory programs predominately with non-fee revenues is three-fold:

- a. **Keep permit fees relatively low, especially for the vast majority of the regulated universe, which comprises small facilities, small businesses, average and poorer local governments, and individual property owners that could not afford to pay the actual cost of their regulatory (pollution control) impact to the state;**
- b. **Ensure that permit fees, in fact, pay only a limited part of the cost of regulation so that there is no perception that regulated entities are “buying” their permits or otherwise influencing permitting, compliance and enforcement decisions; and**
- c. **Regulation does, in fact, provide an enormous overall public good and a variety of specific, essential public benefits that warrant a significant state subsidy.**

Among these public benefits are:

- i. **Protection of the ground water and surface water sources of drinking water by rigorously restricting the discharges of pollutants from domestic and industrial wastewater facilities, stormwater systems, and various construction-related alterations of Florida’s surface water systems (rivers, lakes, streams, wetlands, estuaries);**
- ii. **Assurance that the drinking water delivered by Florida’s more than 6,000 public water systems is treated and maintained to adopted public health and**

- aesthetic standards so as to prevent waterborne diseases and nuisance complaints;
- iii. Protection of Florida's water quality and unique natural ecosystems, including the habitats for aquatic and wetland-dependent wildlife, that are, among other values, essential to Florida's agricultural, recreational and tourist economies;
 - iv. Assurance that coastal construction activities do not destroy Florida's beach and dune system, exacerbate erosion, and harm the natural habitats that are, among other values, essential to Florida's recreational and tourist economies;
 - v. Assurance that mining activities, particularly phosphate mining activities that dominate the landscape in Southwest Florida, do not degrade water quality, undermine water quantity (flows and levels) or destroy habitat without effective mitigation and post-mining restoration;
 - vi. Assurance that impoundments and wastes associated with phosphate mining and chemical processing are constructed, operated, maintained and closed in a manner that protects environmental resources as well as public health and safety.
 - vii. Assurance that oil and gas activities are conducted in a manner that are consistent with public safety, protections of environmental resources, and protection of mineral rights.
 - viii. Oversight, through regulatory requirements, and promotion of reuse of highly treated domestic wastewater for beneficial purposes (urban and agricultural irrigation, ground water recharge, wetland rehydration, industrial cooling water, etc.) in a manner that protects public health and conserves fresh water supplies for other purposes—more than 600 million gallons every day or nearly 40% of all domestic wastewater; and
 - ix. Restoration of America's Everglades, Lake Okeechobee, the Lower St. Johns River, and other critical natural resources.

Regardless of the public good associated with water quality, water quantity, wildlife habitat, beach and dune, and public health protection, if there exists a desire to have regulatory fees pay the entire cost of water resource regulatory activities, then all statutory language authorizing fees must be revised to consistently reflect that mandate, and must not include arbitrary fee caps that undermine the requirement. Further, statutory language providing for the waiver and reduction of fees for certain "disadvantaged" local governments, such as that in s. 218.075, F.S., must be eliminated or the Department must be explicitly authorized to surcharge other permit applicants to compensate for the revenue loss. Such language would have to explicitly establish the scope of the regulatory activities it intended to support (for example, field evaluations, permit review and processing, compliance inspections; technical and managerial assistance; water quality monitoring, data gathering, entry, and tracking; and administrative services) and any other conditions relative to the assessment of fees. Explicit statutory language is essential to support the public rulemaking the Department would have to undertake to raise its water resource management regulatory fees. Absent such clear statutory language, previous rulemaking to raise fees has been extremely challenging, even unsuccessful. Further, the longstanding public policy direction to the Department has generally been to keep fees low. As noted previously, current fees pay for 20-25% of the regulatory costs, depending on when fees

were last adjusted; thus, fees would have to be increased, on average, some 400-500%. Ch. 2008-150, L.O.F., directed that certain Environment Resource Permit and Drinking Water fees be increased (ex. ERP General Permits from \$100 to \$250) or new fees added (ex. verification of exemption under the ERP program \$0 to \$100) and that all fees authorized under ch. 403 and Part IV ch. 373, F.S. be reviewed at least once every 5 years (review of ERP and DW fees to be conducted immediately) and adjusted, as necessary, to reflect changes in the Consumer Price Index or similar inflation indicator. While this authority should make rulemaking to increase some of the Department's fees somewhat less difficult, this authority does not override existing fee caps or the provisions of s. 218.075, F.S., discussed above nor did it require or even allow full cost recovery. Rather the adjustment to reflect the CPI merely returned those permit application fees to the same relative cost as when those fees were last adjusted. Lastly, it is significant that Section 120.54, F.S., has been revised to require each agency to prepare a Statement of Estimated Regulatory Costs during the rulemaking process, which must include an analysis of methods to reduce costs to small businesses, small counties, and small cities.

8. If the regulatory program is not self-sufficient and provides a public benefit using state subsidization, please provide a plan for reducing the state subsidy.

Ch. 2008-150, L.O.F., directed that certain Environment Resource Permit and Drinking Water fees be increased (ex. ERP General Permits from \$100 to \$250) or new fees added (ex. verification of exemption under the ERP program \$0 to \$100) and that all fees authorized under ch. 403 and Part IV ch. 373, F.S. be reviewed at least once every 5 years (review of ERP and DW fees to be conducted immediately) and adjusted, as necessary, to reflect changes in the Consumer Price Index or similar inflation indicator. The required ERP and Drinking Water rulemaking was completed on April 21, 2009, however, it is highly doubtful that the increased fees will, in the near term, generate a significant increase in permit fee revenue due to the continued impact of the economy on the development projects that generate permit application fees (e.g. slow economy equals fewer permit applications equals lower permit fee income even when permit fees have been raised to account for the CPI). One would anticipate a significant increase in permit fee revenue once the economy rebounds but that event is neither predictable nor under the control of the regulatory programs.

Schedule IA - Part II: Examination of Regulatory Fees

Department: **Environmental Protection**

Regulatory Service to or Oversight of Business or Profession Program: **Water Resource Management**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Generally, no. Only two sub-programs are expressly required to be self-sufficient (governed by s. 403.0885, F.S., for NPDES, and 403.871, F.S., for operator certification).**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **Approximately 80%**

If the program is subsidized from other state funds, what is the source(s)? **Multiple trust funds and General Revenue**

What is the current annual amount of the subsidy? \$ **Approximately \$49 million statewide, including district budget entity; approximately \$17 million for HQ budget entity only.**

Service/Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Water and wastewater treatment operator licenses	Operator Certification Program	403.871, F.S.	\$100	2001	Yes	\$20-100	Water Quality Assurance Trust Fund
Underground disposal of treated wastewater via wells	Underground Injection Control	403.087, F.S.	\$12,500	1991	Yes	\$25-12,500	Permit Fee Trust Fund
Coastal construction activities	Coastal Construction and Joint Coastal Permitting	161.0535, 253.03 and 373.109, F.S.	No dollar fee cap; limited to cost to process permits	pre-1988	Yes	\$150-maximum varies depending on structure size (calculated fee)	Permit Fee Trust Fund
Domestic wastewater management systems, including reuse	Domestic Wastewater, including annual fees	403.0885 and 403.087, F.S.	\$7,500	1993	Yes	\$100-7,500	Permit Fee Trust Fund
Alteration of surface water flows, including wetlands	Environmental Resource Permitting	373.109	No dollar fee cap; limited to undefined regulatory cost	2009	Yes	\$50-10,000	Permit Fee Trust Fund
Dredging and filling (Grandfathered Activities under Sections 373.414(11) through (16) and 373.4145(6))	Dredge & Fill	403.087, 403.921(2), (3) and 373.4145, F.S.	\$4,000	2009	Yes	\$50-4000 (3)	Permit Fee Trust Fund

Mangroves	Mangrove Alternation and Trimming	403.087	\$4,000	2009	Yes	\$0-\$830	Permit Fee Trust Fund
Formal delineations of wetlands and other surface waters	Determination of the Landward Extent of Wetlands and Other Surface Waters	373.421	No dollar fee cap; limited to the cost of processing and acting on the request	2009	Yes	\$300-\$2,220 plus \$290 for each additional 100 acres	Permit Fee Trust Fund
Public water systems (drinking water)	Drinking Water	403.087, F.S.	\$7,500	2009	Yes	\$50-7,500	Permit Fee Trust Fund
Stormwater treatment areas in Everglades	EFA & CERPRA	373.1502 and 373.4592, F.S.	No dollar fee cap; limited to regulatory cost; some "no fee"	2001	No	Fee set based on cumulative activity	Permit Fee Trust Fund
Industrial wastewater systems	Industrial Wastewater, including annual fees	403.0885 and 403.087, F.S.	\$7,500	1993	Yes	\$100-7,500	Permit Fee Trust Fund
Phosphogypsum stack systems (industrial wastewater)	Phosphogypsum Management, including annual wastewater fees	403.0885 and 403.087, F.S.	\$7,500	1993	Yes	\$50-7,500	Permit Fee Trust Fund
Point sources of stormwater	NPDES Stormwater, including annual fees	403.0885 and 403.087, F.S.	No dollar fee cap; limited to regulatory cost	2007	Yes	\$100-\$56,020	Permit Fee Trust Fund
Oil & Gas well drilling	Oil & Gas Drilling Permit Application Fee	377.24, F.S.	\$2,000.00	These fees are only revised by rule.	Yes	\$2,000.00	Minerals Trust Fund
Oil & Gas well drilling	Drilling Permit Extension Fee	377.24, F.S.	\$1,000.00	These fees are only revised by rule.	Yes	\$1,000.00	Minerals Trust Fund
Operation of Oil & Gas production, injection, or disposal well	Operating Permit Application Fee	377.24, F.S.	\$2,000.00	These fees are only revised by rule.	Yes	\$2,000.00	Minerals Trust Fund

Schedule IA - Part I: Examination of Regulatory Fees

Department: Environmental Protection

Regulatory Service to or Oversight of Businesses or Professions Program: Storage Tank Regulation

1. What recent operational efficiencies have been achieved to either decrease costs or improve services? If costs have been reduced, how much money has been saved during the fiscal year? **Starting in 2011 the Department began accepting business and personal checks electronically. Since 2008 the Department has accepted online payments from only Visa and Master Card. This feature allows account owners to easily view their invoice and tank inventory and pay registration fees online. There are no cost savings involved as the Department pays for all transaction fees incurred.**
2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year? **The Division of Waste Management is rolling out the Enterprise Self-Service Authorizations (ESSA) Application for the Storage Tank Registration Section. The Division of Waste Management continually seeks out opportunities to efficiently integrate new technology, more effective problem solving techniques, while making maximum use of existing resources.**
3. Is the regulatory activity an appropriate function that the agency should continue at its current level? **Yes**
4. Are the fees charged for the regulatory service or oversight to businesses or professions based on revenue projections that are prepared using generally accepted governmental accounting procedures or official estimates by the Revenue Estimating Conference, if applicable? **No, set by statute.**
5. Are the fees charged for the regulatory service or oversight to businesses or professions adequate to cover both direct and indirect costs of providing the regulatory service or oversight? **No. While the fees collected cover the costs associated with the registration process, other revenue sources within the Inland Protection Trust Fund are used in accordance with statutory guidelines to cover costs incurred in the compliance verification and inspection process. These other revenue sources include excise taxes on petroleum product pollutants levied in accordance with s. 206.9935 F.S., and interest earnings on the investment of idle cash.**

6. Are the fees charged for the regulatory service or oversight to businesses or professions reasonable and do they take into account differences between the types of professions or businesses that are regulated? For example, do fees reflect the amount of time required to conduct inspections by using a sliding scale for annual fees based on the size of the regulated business; or do fees provide a financial incentive for regulated entities to maintain compliance with state standards by assessing a re-inspection fee if violations are found at initial inspection? **Yes. For example, there are larger fees for larger tanks.**
7. If the fees charged for the regulatory services or oversight to businesses or professions are **not** adequate to cover direct and indirect program costs provide either:
- a) information regarding alternatives for realigning revenues or costs to make the regulatory service or program totally self-sufficient, including any statutory changes that are necessary to implement the alternative; or
 - b) demonstrate that the service or program provides substantial benefits to the public which justify a partial subsidy from other state funds, specifically describing the benefits to the general public (statements such as 'providing consumer benefits' or 'promoting health, safety and welfare' are not sufficient justification). For example, the program produces a range of benefits to the general public, including pollution reduction, wildlife preservation, and improved drinking water supply. Alternatively, the agency can demonstrate that requiring self-sufficiency would put the regulated entity at an unfair advantage. For example, raising fees sufficiently to cover program costs would require so high an assessment as to damage its competitive position with similar entities in other states. **Public benefits from storage tank regulation are related to the fact that Florida relies on groundwater for about 92 percent of its drinking water needs. All new and replacement storage tank systems now must have secondary containment. These stringent rules and the resulting public benefits are ensured through the registration and inspections of facilities along with the other work carried out through the Storage Tank Regulation Program.**
8. If the regulatory program is not self-sufficient and provides a public benefit using state subsidization, please provide a plan for reducing the state subsidy.
The regulatory program is not self-sufficient, provides a public benefit, and is subsidized by excise taxes on petroleum product pollutants levied in accordance with s. 206.9935 F.S., and interest earnings on the investment of idle cash in the trust fund established to support this regulatory program. This program is not subsidized by General Revenue.

Schedule IA - Part I: Examination of Regulatory Fees

Department: Environmental Protection

Regulatory Service to or Oversight of Businesses or Professions Program: Solid Waste Regulation

1. What recent operational efficiencies have been achieved to either decrease costs or improve services? If costs have been reduced, how much money has been saved during the fiscal year? **The Division of Waste Management continues to seek out, evaluate and develop new and innovative ways to ensure the protection of Florida's environment and improve operational efficiencies. Towards this end significant strides have been made to move to a paperless environment and to conduct more webinars and conference call meetings with the regulated community. Both of these actions have improved operational efficiencies. It is estimated the webinar format for rule workshops had saved the Department approximately \$1,000 in avoided travel costs for FY12-13.**
2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year? **Additional operational efficiencies are being evaluated. Associated savings from them will be realized in future fiscal years.**
3. Is the regulatory activity an appropriate function that the agency should continue at its current level? **Yes**
4. Are the fees charged for the regulatory service or oversight to businesses or professions based on revenue projections that are prepared using generally accepted governmental accounting procedures or official estimates by the Revenue Estimating Conference, if applicable? **No, set by statute and rule.**
5. Are the fees charged for the regulatory service or oversight to businesses or professions adequate to cover both direct and indirect costs of providing the regulatory service or oversight? **No. The direct and indirect costs associated with the solid waste permitting process as well as surveillance, other field services and related support activities required by Ch. 403.087(6)(a) , F.S., are covered by both permit fees and other revenues collected into the Solid Waste Management and Permit Fee Trust Funds. For the Solid Waste Management Trust Fund, these other revenue sources include waste tire fees, used oil transportation, and recycling or collector registration fees, collected pursuant to Sections 403.718, 403.759, and 403.7186, F.S., respectively. Other revenue sources utilized in addition to the Permit Fee Trust Fund and the Solid Waste Management Trust Fund include fines, forfeitures and**

judgments. The program is also supported by interest earnings on the investment of idle cash in both funds.

6. Are the fees charged for the regulatory service or oversight to businesses or professions reasonable and do they take into account differences between the types of professions or businesses that are regulated? For example, do fees reflect the amount of time required to conduct inspections by using a sliding scale for annual fees based on the size of the regulated business; or do fees provide a financial incentive for regulated entities to maintain compliance with state standards by assessing a re-inspection fee if violations are found at initial inspection? **Yes. The fees do take into account differences between the types of businesses that are regulated. For example, there are lower fees (\$6,000) for a Class III landfill that accepts construction and demolition debris than for permits (\$10,000) to construct large Class I landfills. Fees for construction permit for solid waste composting facilities are \$5,000. Some minor facilities are eligible for General Permits costing as much as \$100.**
7. If the fees charged for the regulatory services or oversight to businesses or professions are **not** adequate to cover direct and indirect program costs provide either:
 - a) information regarding alternatives for realigning revenues or costs to make the regulatory service or program totally self-sufficient, including any statutory changes that are necessary to implement the alternative; or
 - b) demonstrate that the service or program provides substantial benefits to the public which justify a partial subsidy from other state funds, specifically describing the benefits to the general public (statements such as 'providing consumer benefits' or 'promoting health, safety and welfare' are not sufficient justification). For example, the program produces a range of benefits to the general public, including pollution reduction, wildlife preservation, and improved drinking water supply. Alternatively, the agency can demonstrate that requiring self-sufficiency would put the regulated entity at an unfair advantage. For example, raising fees sufficiently to cover program costs would require so high an assessment as to damage its competitive position with similar entities in other states.

The public benefits of the Solid Waste Regulation Program are evidenced by the proper management of solid waste in Florida to protect human health and the environment. For example, past practices resulted in ground water contamination of potable water supplies. Today's program ensures the water supplies are not adversely impacted from the disposal of municipal solid waste. The benefits are also evidenced by the fact that the Department receives numerous requests to use various solid waste materials as products or raw materials in the manufacturing of other products rather than dispose of them in landfills. Examples of some solid wastes that have been proposed for use are: (1) recovered screen material (RSM) from processing construction and demolition debris; (2) Waste-to-

Energy (WTE) ash from combusting municipal solid waste (MSW); (3) coal ash from power plants; (4) wood ash; (5) street sweepings; (6) sand blasting media; and (7) metal shredder residue (MSR).

Reusing these heretofore disposable waste products results in a wide range of public benefits, including a diminished need for additional landfill space, a lessening of groundwater and soil contamination, and a reduction in the depletion of our state and nation's valuable natural resources. Applicants who wish to initiate alternative uses of solid waste materials must demonstrate that the proposed use of these wastes will not cause ground water or surface water contamination in concentrations above the Department's standards or criteria. Usually the applicant also needs to show that the proposed use will not pose an unacceptable human health risk. On occasion, the Industrial Byproducts Exemption of Section 403.7045(1) (f), Florida Statutes may apply.

8. If the regulatory program is not self-sufficient and provides a public benefit using state subsidization, please provide a plan for reducing the state subsidy. **The regulatory program is not self-sufficient, provides a public benefit, and is subsidized by other fees on products, e.g., waste tire fees, and deposited into trust funds established to support this regulatory program. This program is not subsidized by General Revenue.**

Schedule IA - Part II: Examination of Regulatory Fees

Department: **Environmental Protection**

Regulatory Service to or Oversight of Business or Profession Program: **Storage Tank Registration and Regulation**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **No**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **100%**

If the program is subsidized from other state funds, what is the source(s)? **80 cent/barrel tax on petroleum products produced or transported**

What is the current annual amount of the subsidy? **\$ 5,900,000 appropriated for FY 2013-14 for Storage Tank Compliance Verification**

Service/Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Underground Storage Tank Registration	UST Initial Registration Fees	Chapter 376.303, F.S.	\$50/tank	1989	No	\$50/tank	Inland Protection Trust Fund
Underground Storage Tank Registration	UST Replacement Registration Fees	Chapter 376.303, F.S.	\$25/tank	1989	No	\$25/tank	Inland Protection Trust Fund
Underground Storage Tank Registration	UST Annual Renewal Registration Fees	Chapter 376.303, F.S.	\$25/tank	1986	No	\$25/tank	Inland Protection Trust Fund
Underground Storage Tank Registration	UST Late Registration Fees	Chapter 376.303, F.S.	\$20/tank	1986	No	\$20/tank	Inland Protection Trust Fund
Shop-fabricated Aboveground Storage Tank Registration	AST Initial Registration Fees	Chapter 376.303, F.S.	\$50/tank	1986	No	\$50/tank	Inland Protection Trust Fund
Shop-fabricated Aboveground Storage Tank Registration	AST Replacement Registration Fees	Chapter 376.303, F.S.	\$25/tank	1989	No	\$25/tank	Inland Protection Trust Fund
Shop-fabricated Aboveground Storage Tank Registration	AST Annual Renewal Registration Fees	Chapter 376.303, F.S.	\$25/tank	1986	No	\$25/tank	Inland Protection Trust Fund
Shop-fabricated Aboveground Storage Tank Registration	AST Late Registration Fees	Chapter 376.303, F.S.	\$20/tank	1986	No	\$20/tank	Inland Protection Trust Fund
Field-erected Aboveground Storage Tank Registration	AST Initial Registration Fees	Chapter 376.303, F.S.	\$50/tank	1986	No	\$50/tank	Inland Protection Trust Fund
Field-erected Aboveground Storage Tank Registration	AST Replacement Registration Fees	Chapter 376.303, F.S.	\$25/tank	1989	No	\$25/tank	Inland Protection Trust Fund
Field-erected Aboveground Storage Tank Registration	AST Annual Renewal Registration Fees	Chapter 376.303, F.S.	\$1,000/tank, \$5,000/facility	1986	No	\$1/10,000 gallons storage capacity	Inland Protection Trust Fund

Field-erected Aboveground Storage Tank Registration	AST Late Registration Fees	Chapter 376.303, F.S.	\$20/tank	1986	No	\$20/tank	Inland Protection Trust Fund
Aboveground Hazardous Substance Tanks and Compression Vessels	Hazardous Substance Tanks and Compression Vessels Initial Registration Fees	Chapter 376.303, F.S.	\$50/tank	1998	No	\$50/tank	Water Quality Assurance Trust Fund
Aboveground Hazardous Substance Tanks and Compression Vessels	Hazardous Substance Tanks and Compression Vessels Annual Renewal Registration Fees	Chapter 376.303, F.S.	\$25/tank, \$2,500/facility	1998	No	\$1/10,000 gallons storage capacity	Water Quality Assurance Trust Fund

Schedule IA - Part II: Examination of Regulatory Fees

Department: **Environmental Protection**

Regulatory Service to or Oversight of Business or Profession Program: **Solid Waste Regulation**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **No**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **100%**

If the program is subsidized from other state funds, what is the source(s)? **Excise taxes on pollutants deposited in the Water Quality Assurance**

What is the current annual amount of the subsidy? \$

Service/Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Solid Waste Construction Permit	Construction of Class I facility	Chapter 403.087, F.S.	\$10,000	1991	Yes, by statute and rule (Ch 62-701.315, F.A.C.)	\$10,000	Permit Fee Trust Fund
Solid Waste Construction Permit	Construction of Class III facility (C&D, yard trash, paper, furniture, etc.)	Chapter 403.087, F.S.	\$6,000	1991	Yes, by statute and rule (Ch 62-701.315, F.A.C.)	\$6,000	Permit Fee Trust Fund
Solid Waste Construction Permit	Construction of manure or yard trash composting facility	Chapter 403.087, F.S.	\$10,000	1991	Yes, by statute and rule (Ch 62-701.315, F.A.C.)	\$2,000	Permit Fee Trust Fund
Solid Waste Construction Permit	Construction of solid waste composting facility	Chapter 403.087, F.S.	\$10,000	1991	Yes, by statute and rule (Ch 62-701.315, F.A.C.)	\$5,000	Permit Fee Trust Fund
Solid Waste Construction Permit	Construction of waste tire processing facility	Chapter 403.087, F.S.	\$1,250	1991	Yes, by statute and rule (Ch 62-711.530, F.A.C.)	\$1,250	Solid Waste Management Trust Fund

Solid Waste Construction Permit	Construction of small waste tire processing facility	Chapter 403.087, F.S.	\$500	1991	Yes, by statute and rule (Ch 62-711.530, F.A.C.)	\$500	Solid Waste Management Trust Fund
Solid Waste Construction Permit	Waste tire collection facility	Chapter 403.087, F.S.	\$500	1991	Yes, by statute and rule (Ch 62-711.530, F.A.C.)	\$500	Solid Waste Management Trust Fund
Solid Waste Construction Permit	Construction of all other solid waste facilities	Chapter 403.087, F.S.	\$10,000	1991	Yes, by statute and rule (Ch 62-701.315, F.A.C.)	\$1,000	Permit Fee Trust Fund
Solid Waste Construction Permit	Construction/operation of waste processing facility	Chapter 403.087, F.S.	\$10,000	1993	Yes, by statute and rule (Ch 62-701.315, F.A.C.)	\$2,000	Permit Fee Trust Fund
Solid Waste Construction Permit	Construct/operate/close a construction and demolition debris disposal facility including facilities that also recycle	Chapter 403.087, F.S.	\$10,000	1996	Yes, by statute and rule (Ch 62-701.315, F.A.C.)	\$2,500	Permit Fee Trust Fund
Solid Waste Operation Permit	Operation of Class I facility	Chapter 403.087, F.S.	\$10,000	1991	Yes, by statute and rule (Ch 62-701.315, F.A.C.)	\$10,000	Permit Fee Trust Fund
Solid Waste Operation Permit	Operation of Class III facility (C&D, yard trash, paper, furniture, etc.)	Chapter 403.087, F.S.	\$10,000	1996	Yes, by statute and rule (Ch 62-701.315, F.A.C.)	\$4,000	Permit Fee Trust Fund
Solid Waste Operation Permit	Operation of manure or yard trash composting facility	Chapter 403.087, F.S.	\$10,000	1991	Yes, by statute and rule (Ch 62-701.315, F.A.C.)	\$1,000	Permit Fee Trust Fund

Solid Waste Operation Permit	Operation of solid waste composting facility	Chapter 403.087, F.S.	\$10,000	1993	Yes, by statute and rule (Ch 62-701.315, F.A.C.)	\$3,000	Permit Fee Trust Fund
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Schedule IA - Part I: Examination of Regulatory Fees

Department: Environmental Protection

Regulatory Service to or Oversight of Businesses or Professions Program: Air Resource Permits

1. What recent operational efficiencies have been achieved to either decrease costs or improve services? If costs have been reduced, how much money has been saved during the fiscal year?

During Fiscal Year 2013, DARM focused on analyzing existing processes for potential improvements and reducing or eliminating non-core service activities. For example, DARM finalized improvements to its Air General Permit registration process by providing for electronic submittals and fee payments through the Department's ESSA portal. Currently, more than 50% of all Air General Permit registrations are completed with this new on-line tool, minimizing data entry and processing time by DARM staff. DARM likewise automated its asbestos fee payment process and in August 2013 released its electronic tool for providing on-line asbestos notifications for demolition and renovation projects. These automations include built-in logic and on-line help, which will reduce DARM staff time to process the registrations, ensure a consistent and transparent process for applicants, and provide more consistent and accurate data. In addition, electronic payments eliminate the need for manual processing. Savings to DARM associated with the introduction of these automated processes are approximately \$115,000.

The Division has also achieved operational efficiency in its contracting of Title V services with approved local programs. From fiscal year 2012 to 2013 DARM and the approved local programs reduced contracting costs by \$664,000 without compromising the integrity of the Title V program.

Operational efficiencies allowed DARM to reduce fees for the regulated community. DARM reduced Title V emissions fees Florida's Title V sources will pay for their calendar year 2013 emissions. The sources will pay \$27 per ton, rather than \$30. Fees for 2014 will return to \$30 per ton.

The Division also offered a one-time "fee holiday" to smaller Title V sources that fall below a \$5,000 annual air emissions fee threshold, like fiberglass boat manufacturers, wood products manufacturers, and large-scale bakeries, to incentivize the reduction of air emissions and provide temporary financial relief. Approximately 281 of Florida's Title V sources maintained low enough air emissions in calendar year 2012 to take advantage of the holiday, resulting in a total savings of \$338,000 for these businesses (on fees paid in April 2013). In addition, 78 of those sources reduced overall emissions by 1,885 tons.

2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year?

DARM is committed to the continual improvement of the administration of its programs, permitting and compliance activities, and air monitoring. As DARM makes these improvements it continues to assess staffing and workload needs. With this in mind, noncritical vacancies will remain unfilled for predicted savings of approximately \$320,000. Grants to approved local programs to perform certain permitting and compliance activities on behalf of DARM are being reduced further, without compromising the programs, to reflect efficiency gains. This will result in a savings of approximately \$213,000. The estimated total savings is \$533,000.

Per a recent statutory change, DARM is currently syncing emissions calculation methods and emissions reporting requirements to incentivize lower emissions and eliminate redundant processes for both DARM and the private sector. DARM estimates these changes annually will result in savings to the Division of a man-year, or \$60,000, and savings to industry of ~\$1,000,000 in reduced Title V fees.

DARM is also revamping its electronic inspection tool (EASIIR) to provide a software platform consistent with other Department products. The revised system will improve overall functionality and provide checks on whether critical data is needed or has been revised, which is necessary to meet EPA commitments under the State Review Framework (SRF). The project is just beginning development.

In its continued efforts to be more paperless, increase overall Department efficiency, and provide consistency among programs, DARM is transferring its existing electronic permitting records to the Department's Oculus system currently used by the Water and Waste Divisions. New permitting records will be scanned and posted directly to Oculus. Currently under development is a project to add Compliance and Enforcement records to Oculus. This includes District and Local programs, too. The project is under development.

3. Is the regulatory activity an appropriate function that the agency should continue at its current level?

Yes. Air resource permits, which are required by the federal Clean Air Act (CAA), are processed for the major and minor sources of air pollution in the state. If DEP fails to meet its obligations under the CAA, the state would be in violation of Sections 110 and 502 of the Act and subject to sanctions that reduce Florida's federal highway funds. In addition, if DEP failed to meet its obligations, Florida sources would be subject to federal programs and timeframes, which are typically more costly and less efficient.

4. Are the fees charged for the regulatory service or oversight to businesses or professions based on revenue projections that are prepared using generally accepted governmental accounting procedures or official estimates by the Revenue Estimating Conference, if applicable?

Yes.

5. Are the fees charged for the regulatory service or oversight to businesses or professions adequate to cover both direct and indirect costs of providing the regulatory service or oversight?

Yes.

6. Are the fees charged for the regulatory service or oversight to businesses or professions reasonable and do they take into account differences between the types of professions or businesses that are regulated? For example, do fees reflect the amount of time required to conduct inspections by using a sliding scale for annual fees based on the size of the regulated business; or do fees provide a financial incentive for regulated entities to maintain compliance with state standards by assessing a re-inspection fee if violations are found at initial inspection?

Yes. The annual Title V fees for major sources correlate with the permitted sources' air emissions. Typically, the larger the source, the larger the fee. Thus, Florida sources have the monetary incentive to emit less. For Florida's major emitters, i.e., "Title V sources," the Legislature established an adjustable fee factor to multiply against each ton of regulated pollutants that the source is permitted to emit. *See* §403.0872, Fla. Stat. (2012). A recent statutory change will base the annual Title V fees on actual emissions rather than allowable emissions. DARM is currently in the process of implementing this statutory change, and as discussed above, it is expected to eliminate redundancies and reduce fees.

7. If the fees charged for the regulatory services or oversight to businesses or professions are **not** adequate to cover direct and indirect program costs provide either:
 - a) information regarding alternatives for realigning revenues or costs to make the regulatory service or program totally self-sufficient, including any statutory changes that are necessary to implement the alternative; or
 - b) demonstrate that the service or program provides substantial benefits to the public which justify a partial subsidy from other state funds, specifically describing the benefits to the general public (statements such as 'providing consumer benefits' or 'promoting health, safety and welfare' are not sufficient

justification). For example, the program produces a range of benefits to the general public, including pollution reduction, wildlife preservation, and improved drinking water supply. Alternatively, the agency can demonstrate that requiring self-sufficiency would put the regulated entity at an unfair advantage. For example, raising fees sufficiently to cover program costs would require so high an assessment as to damage its competitive position with similar entities in other states.

N/A

Comment: See above comments related to permit fees. In conjunction with the federal 105 Grant and vehicle tag fees, the permit fees are sufficient.

8. If the regulatory program is not self-sufficient and provides a public benefit using state subsidization, please provide a plan for reducing the state subsidy.

N/A

Schedule IA - Part II: Examination of Regulatory Fees

Department: **Environmental Protection**

Regulatory Service to or Oversight of Business or Profession Program: **Air Compliance Assurance and Air Resource Permits**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes.**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0%**

If the program is subsidized from other state funds, what is the source(s)?

What is the current annual amount of the subsidy? **\$ 0**

Service/Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Air Construction Permit Fees							
	PSD or NAA Construction Permit	s.403.087(6)(a) 5.A.	\$7,500	1-Jul-92	Yes. 62-4	\$7,500	Permit Fee Trust Fund
	Source emitting 100 tpy or more and not PSD or NAA construction permit	s.403.087(6)(a) 5.A.	\$7,500	1-Jul-92	Yes. 62-4	\$5,000	Permit Fee Trust Fund
	Source emitting 50 tpy but less than 100tpy construction permit	s.403.087(6)(a) 5.A.	\$7,500	1-Jul-92	Yes. 62-4	\$4,500	Permit Fee Trust Fund
	Source emitting 25 tpy but less than 50 tpy construction permit	s.403.087(6)(a) 5.A.	\$7,500	1-Jul-92	Yes. 62-4	\$2,000	Permit Fee Trust Fund
	Source emitting 5 tpy but less than 25 tpy construction permit	s.403.087(6)(a) 5.A.	\$7,500	1-Jul-92	Yes. 62-4	\$1,000	Permit Fee Trust Fund
	Source less than 5 tpy construction permits	s.403.087(6)(a) 5.A.	\$7,500	1-Jul-92	Yes. 62-4	\$250	Permit Fee Trust Fund
	Minor Modifications	s.403.087(6)(a) 7.C.	\$7,500	1-Jul-92	Yes. 62-4	\$250	Permit Fee Trust Fund
	Minor modifications permit fees less than \$300	s.403.087(6)(a) 7.C.	\$7,500	1-Jul-92	Yes. 62-4	\$50	Permit Fee Trust Fund
Air Operation Permit Fees							

	Minor Source-stack sample operating permits	s.403.087(6)(a) 7.C.	\$4,000	1-Jul-92	Yes. 62-4	\$1,500	Permit Fee Trust Fund
	Minor Source-stack sample Federally Enforceable State Operating Permits(FESOPs)	s.403.087(6)(a) 7.C.	\$4,000	1-Jul-92	Yes. 62-4	\$1,500	Permit Fee Trust Fund
	Minor Source-other sample	s.403.087(6)(a) 7.C.	\$4,000	1-Jul-92	Yes. 62-4	\$1,000	Permit Fee Trust Fund
	Minor Source-other sample Federally Enforceable State Operating Permits(FESOPs)	s.403.087(6)(a) 7.C.	\$4,000	1-Jul-92	Yes. 62-4	\$1,000	Permit Fee Trust Fund

Schedule IA - Part I: Examination of Regulatory Fees

Department: Environmental Protection

Regulatory Service to or Oversight of Businesses or Professions Program: One-Stop Permitting for power plants, transmission lines, and natural gas pipelines.

1. What recent operational efficiencies have been achieved to either decrease costs or improve services? If costs have been reduced, how much money has been saved during the fiscal year?

The bulk of the Siting Coordination Office's (SCO's) workload is driven by stringent statutory timelines. Efficiencies have been gained by creating processes that streamline recurring activities and minimize timelines where possible. Additionally, the workload of two FTE positions has been combined into a single FTE.

- The SCO reduced operational expenses by 23% during fiscal year 2011-2012, and reduced those expenses by another 6% in fiscal year 2012-2013.
- SCO's Operations Management Consultant-SES position was left vacant, which resulted in a recurring cost savings of approximately \$55,600.
- Documents are received and distributed electronically, saving mail and copying costs for both the state of Florida and the customers the SCO serves. A dedicated SCO email address (sco@dep.state.fl.us) was created in 2011 to receive submittals from Licensees and their consultants. The mailbox has been widely utilized and has eliminated the need for hard copy submittals.
- In addition to the DEP District Environmental Resource Permitting template used for notifying applicants when construction can begin, the SCO has developed a similar template for Solid Waste Program reviews. Providing this consistency across district offices improves service.
- Chapter 62-807, F.A.C. (Natural Gas Pipeline Siting Act Rule) is currently being revised by the SCO in order to add clarifying detail, better conform the rules to the Statute, and remove duplicative language. With the proposed changes, businesses will have a more concise and consistent process by which to submit natural gas pipeline Site Certification Applications.
- The SCO will have completed conversion of all stored paper files to electronic storage by September 2013. This will result in the ability to more

efficiently retrieve historical information and will eliminate the need for physical storage capacity altogether.

2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year?

SCO is committed to the continual improvement of operational efficiencies in administration of the Siting processes. Areas of opportunity for operational efficiencies include assessment of additional electronic submittal options and the development of internal process guidelines.

3. Is the regulatory activity an appropriate function that the agency should continue at its current level?

Yes.

4. Are the fees charged for the regulatory service or oversight to businesses or professions based on revenue projections that are prepared using generally accepted governmental accounting procedures or official estimates by the Revenue Estimating Conference, if applicable?

No. The SCO fees are based on fee caps set by Florida Statute and fee schedules that are set by applicable Florida Administrative Code. Fees are assessed for each siting application received, and thus, revenues are dependent on the number and type of applications submitted. The law does not authorize the assessment of annual fees based on revenue needs. The statutory fee structures developed for this regulatory service were established over 20 years ago (in 1992), and do not take normal inflationary adjustments into consideration.

5. Are the fees charged for the regulatory service or oversight to businesses or professions adequate to cover both direct and indirect costs of providing the regulatory service or oversight?

Yes. Fees are adequate to cover the initial cost of reviewing and processing site certification applications, as well as ongoing oversight.

6. Are the fees charged for the regulatory service or oversight to businesses or professions reasonable and do they take into account differences between the types of professions or businesses that are regulated? For example, do fees reflect the amount of time required to conduct inspections by using a sliding scale for annual fees based on the size of the regulated business; or do fees provide a financial incentive for regulated entities to maintain compliance with state standards by assessing a re-inspection fee if violations are found at initial inspection?

Sliding scales exist within the applicable rules; however, the fees cannot exceed the fee caps. The fees charged for the regulatory service are based on a sliding scale related to the size, type, ultimate site capacity, increase in generating capacity, the number of local governments and reviewing agencies affected, and miles of transmission line proposed.

7. If the fees charged for the regulatory services or oversight to businesses or professions are **not** adequate to cover direct and indirect program costs provide either:
 - a) information regarding alternatives for realigning revenues or costs to make the regulatory service or program totally self-sufficient, including any statutory changes that are necessary to implement the alternative; or
 - b) demonstrate that the service or program provides substantial benefits to the public which justify a partial subsidy from other state funds, specifically describing the benefits to the general public (statements such as 'providing consumer benefits' or 'promoting health, safety and welfare' are not sufficient justification). For example, the program produces a range of benefits to the general public, including pollution reduction, wildlife preservation, and improved drinking water supply. Alternatively, the agency can demonstrate that requiring self-sufficiency would put the regulated entity at an unfair advantage. For example, raising fees sufficiently to cover program costs would require so high an assessment as to damage its competitive position with similar entities in other states.

Fees are adequate to cover the initial costs of the siting application review and modifications to the certification. The SCO is making organizational efficiency improvements in order to reduce the cost of other post-certification activities.

N/A

8. If the regulatory program is not self-sufficient and provides a public benefit using state subsidization, please provide a plan for reducing the state subsidy.

N/A

Schedule IA - Part II: Examination of Regulatory Fees

Department: **Environmental Protection**

Regulatory Service to or Oversight of Business or Profession Program: **One-Stop Permitting for power plants, transmission lines, and natural gas pipelines.**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **No**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0%**

If the program is subsidized from other state funds, what is the source(s)?

What is the current annual amount of the subsidy? **\$ 0**

Service/Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Electrical Power Plant Siting	Notice of Intent	403.518(1)	\$2,500	1992	yes	\$2,500	Permit Fee Trust Fund
Electrical Power Plant Siting	Applications	403.518(2)	\$200,000	1992	yes	\$100,000 - \$200,000, based on a sliding scale related to the type, size and associated linear facilities of powerplant	Permit Fee Trust Fund (minimum of 60% to PFTF; 5-20% to DOAH, if hearings required; plus agency reimbursements, if any)
Electrical Power Plant Siting	Modifications	403.518(3)	\$30,000	2006	yes	\$10,000 - \$30,000 varies depending on number of agencies involved and type of modification	Permit Fee Trust Fund (minimum of 60% to PFTF; \$10k to DOAH, if hearings required; plus agency reimbursements, if any)

Electrical Power Plant Siting	Supplemental Applications	403.518(4)	\$75,000	1992	yes	\$50,000 - \$75,000 based on a sliding scale related to the type, size and associated linear facilities of powerplant	Permit Fee Trust Fund
Electrical Power Plant Siting	Existing Site Applications	403.518(5)	\$200,000	1992	yes	\$100,000 - \$200,000, based on a sliding scale related to the type, size and associated linear facilities of powerplant	Permit Fee Trust Fund
Electrical Power Plant Siting	Alternate Corridors	403.518(6)	no cap	2006	no (fee set by statute)	\$750 per mile located within an existing right-of-way, or \$1,000 per mile not located within a right-of-way	Permit Fee Trust Fund
Transmission Line Siting	Applications	403.5365(1)	no cap	1992	no (fee set by statute)	\$100,000 plus \$750 per mile of Trans. Line located within an existing right-of-way, or \$1,000 per mile of Trans. Line not located within a right-of-way	Permit Fee Trust Fund (minimum of 60% to PFTF; 5-15% to DOAH, if hearings required; plus agency reimbursements, if any)
Transmission Line Siting	Amendments (only if a corridor alignment change is proposed)	403.5365(2)	no cap	1992	yes	\$2,000 plus \$750 per mile	Permit Fee Trust Fund

Transmission Line Siting	Modifications (with no corridor alignment changes)	403.5365(3)(a)	\$4,000	1992	no (fee set by statute)	\$4,000	Permit Fee Trust Fund
Transmission Line Siting	Modifications (only if a corridor alignment change is proposed)	403.5365(3)(b)	\$10,000	1992	yes	\$1,000 per mile of realignment plus \$7,000 for Trans. Lines of 230kV up to 500kV, or \$10,000 for Trans. Lines of 500kV and greater	Permit Fee Trust Fund
Natural Gas Transmission Pipeline Siting	Applications	403.9421(1)	\$890,000	1992	no (fee set by statute)	\$240,000 plus \$500 per mile of pipeline located within an existing right-of-way, or \$1,000 per mile of pipeline not located within a right-of- way	Permit Fee Trust Fund (minimum of 50% to PFTF; 16% to DOAH, if hearings required; 34% for agency reimbursements, if any)
Natural Gas Transmission Pipeline Siting	Postcertification Review (pipelines 50 miles long or less)	403.9421(2)(a)	\$75,000	1992	no (fee set by statute)	\$75,000	Permit Fee Trust Fund (minimum of 60% to PFTF; 40% for agency reimbursements, if any)
Natural Gas Transmission Pipeline Siting	Postcertification Review (pipelines 51 to 150 miles long)	403.9421(2)(b)	\$125,000	1992	no (fee set by statute)	\$125,000	Permit Fee Trust Fund (minimum of 60% to PFTF; 40% for agency reimbursements, if any)
Natural Gas Transmission Pipeline Siting	Postcertification Review (pipelines greater than 150 miles long)	403.9421(2)(c)	\$175,000	1992	no (fee set by statute)	\$175,000	Permit Fee Trust Fund (minimum of 60% to PFTF; 40% for agency reimbursements, if any)

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
ADMINISTRATIVE TRUST FUND (10-2-021024)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

THIS FUND IS EXEMPT FROM THE 5 PERCENT TRUST FUND RESERVE REQUIREMENT AS IT IS THE DEPARTMENT'S ADMINISTRATIVE TRUST FUND AND ITS' REVENUE SOURCES ARE ASSESSMENTS TO OTHER ENTITIES WITHIN THE DEPARTMENT.

Department of Environmental Protection
Administrative Trust Fund
2-021

Revenue Estimates Explanation:

- The estimates for intra-agency transfers are based on the Administrative Trust Fund Cost Allocation Plan, which is based on the cash transfer required to support Legislative Budget Request appropriations less any cash balance forward from the previous year.
- An adjustment is made to the cost allocation plan revenues to reflect the final General Appropriations Act.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.
- Indirect revenue is deposited in the Grants and Donations Trust Fund and the Federal Grants Trust Fund and funds the transfers from these to the Administrative Trust Fund in accordance with the Administrative Trust Fund cost allocation plan.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
Administrative Trust Fund
2-021

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Adjustment to Line A (\$3,917): This adjustment is necessary to record approved certified/carry forward amounts for encumbrances as of the end of the previous fiscal year.
- Prior Year September Operating Reversions \$369: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2012. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Current Year September Operating Reversions \$10,973: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2013. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Statewide Financial Statement Adjustment \$628: This adjustment is necessary to record prior year financial statement adjustments to the beginning balance made by the Department of Financial Services (DFS).

Environmental Protection

Fund Name and Number : Administrative Trust Fund - 2021

Office of Policy and Budget - July 2013

Distribution of Cost for General Management and Administrative Services

The administrative costs funded by the Administrative Trust Fund are distributed to all agency programs. The process of allocating these costs begins by adjusting the total Administrative Trust Fund appropriation upward for any additional non-operating costs that must be paid from the fund, and downward to reflect other revenue sources coming into the fund such as interest earnings. The resulting figure is the total amount that is allocated to all agency programs, using the methodologies described below.

Beginning with Fiscal Year 2011-2012, a new methodology was adopted that relates more closely to the associated workload in the various administrative entities. Transfers to the Administrative Trust Fund are allocated based on the proportion of total Operating and Fixed Capital Outlay budget requested in each fund, with limited exclusions where necessary. Items excluded include debt service, internal transfers between funds, and appropriations in the Administrative Trust Fund, Drinking Water Revolving Loan Trust Fund, Environmental Laboratory Trust Fund, Florida Forever Trust Fund, Grants and Donations Trust Fund, Wastewater Revolving Loan Trust Fund and the Working Capital Trust Fund.

For the Department of Environmental Protection, the Administrative Trust Fund serves as a funding source for agency-wide management and operational support services. The majority of funding in the Executive Direction and Support Services Budget Entity within the Administrative Services Program is supported by the Administrative Trust Fund. This budget entity provides overall departmental management and leadership through the Office of the Secretary, the Office of the Inspector General, the Office of General Counsel, the Office of Communications, and others. The budget entity is also home to the Division of Administrative Services, which delivers vital operational services such as Finance and Accounting, Procurement, Facilities Management, Safety and Loss Control, Budgeting and Planning, and Personnel Services. In addition, the Administrative Trust Fund also funds administrative functions in the regulatory District Offices and the Office of Water Policy.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	Program: Executive Direction & Support Services - 37 01 00 00
	2-021

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	46,427.21	(A)		46,427.21
ADD: Other Cash (See Instructions)	150.00	(B)		150.00
ADD: Investments	1,223,160.51	(C)		1,223,160.51
ADD: Outstanding Accounts Receivable	13,206.00	(D)		13,206.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	1,282,943.72	(F)	0.00	1,282,943.72
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	307,250.37	(H)		307,250.37
Approved "B" Certified Forwards	10,330.21	(H)		10,330.21
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	2,760.78	(I)		2,760.78
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/13	962,602.36	(K)	0.00	962,602.36 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Administrative Trust Fund

LAS/PBS Fund Number: 2-021

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (972,932.57) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description

SWFS Adjustment # and Description

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 10,330.21 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS

A/P not C/F-Operating Categories

ADJUSTED BEGINNING TRIAL BALANCE: (962,602.36) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 962,602.36 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Page 1 of 2

Department:	Environmental Protection
Fund Name:	Administrative Trust Fund
FLAIR #:	021024
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<div> <input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) </div> <div> <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) </div> <div> <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund </div>

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For All Trust Funds scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Administrative Trust Fund was created in Chapter 99-97 Laws of Florida for the purpose of providing administrative support within the department.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Interagency transfers from other trust funds; and interest earnings on the investment of idle cash, Chapter 99-97 Laws of Florida.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	N/A
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Continuation is necessary to fund the administrative and management activities within the department. The fund supports these approved activities: Executive Direction; General Counsel; External Affairs; Cabinet Affairs; Inspector General; Director of Administration; Finance and Accounting; Budget and Planning; General Services; Personnel Services/Human Resources; Mail Room; Print Shop; Property Mgt; Contract Administration; Info Technology Admin Services; Info Technology Application Development/Support.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
AIR POLLUTION CONTROL TRUST FUND (20-2-035001)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

		<u>FY 2013/2014</u>
TOTAL PROJECTED REVENUE		26,461,248
LESS EXCLUDED PROJECTED REVENUE - FEDERAL GRANTS		1,935,000
<u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u>		
DIST TO COUNTY-MOTOR VEHICLE REG PROCEEDS	100180	7,325,936
ASBESTOS REMOVAL PROGRAM FEE	100195	150,000
RISK MANAGEMENT INSURANCE	103241	36,212
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	57,430
TRANSFER TO GENERAL REVENUE/SWCAP	180200	10,000
TRANSFER-WORKING CAPITAL TRUST FUND	180222	888,751
TRANSFER-ADMINISTRATIVE TRUST FUND	185080	900,572
TRANSFER-ENVIRONMENTAL LAB TRUST FUND	185083	197,939
SERVICE CHARGE TO GENERAL REVENUE	310322	1,000,165
<u>DFS/ASSESSMENT ON INVESTMENT</u>	<u>310403</u>	<u>17,000</u>
TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS		10,584,005
BALANCE		<u>13,942,243</u>
5% TRUST FUND RESERVE		\$ <u>697,112</u>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection
Air Pollution Control Trust Fund
2-035

Revenue Estimates Explanation:

- Revenue estimates were based on trend analyses prepared in consultation with program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous years were taken into consideration in preparing revenue estimates.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.
- Grant revenue estimates are based on anticipated Federal grant agreements. There will always be differences in the grant receipts due to the indirect revenue and timing because of the 10/1 – 9/30 federal fiscal year.
- Sections 502 (b) & (d) of the Clean Air Act & Section 403.0872, F.S., require that Title V permit fees be used exclusively for Title V program costs. The reserve represents the cumulative excess of Title V revenues over Title V program costs since the inception of the program.
- Section 376.60, F.S., asbestos removal program inspection and notification fee. Any fee collected must be deposited in the asbestos program account in the Air Pollution Control Trust Fund to be used by the Department to administer its asbestos removal program.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
Air Pollution Control Trust Fund
2-035

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Fund Balance Reserved – Title V: (\$4,692,858): This represents the net impact to the fund of adjusting the amount reserved for the Title V Program pursuant to F.S. 403.0873.
- Prior Year September Operating Reversions \$343,396: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2012. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Current Year September Operating Reversions \$324,385: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2013. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.

Environmental Protection

Fund Name and Number : Air Pollution Control Trust Fund - 2035

Office of Policy and Budget - July 2013

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 37 Environmental Protection **Budget Period: 2014-15**
Program: 37550000 Air Resources Management
Fund: 2035 Air Pollution Control TF

Specific Authority: Sections 320.03, 376.60, 403.0872 and 403.0873 Florida Statutes
Purpose of Fees Collected: To provide funding for mobile surface air pollution monitoring and control programs, odor and toxic air pollutant identification; monitoring and control activities; and other stationary source program activities.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL FY 20 12 - 13	ESTIMATED FY 20 13 -14	REQUEST FY 20 14 -15
<u>Receipts:</u>			
Lics/Permits Title V	6,112,479	6,112,479	5,686,200
Lics/Permits Asbestos	73,100	95,000	95,000
Total Fee Collection to Line (A) - Section III	6,185,579	6,207,479	5,781,200

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits	9,564,998	10,610,206	10,745,233
Other Personal Services	3,266,532	5,018,135	4,618,013
Expenses	1,666,428	1,767,988	1,625,646
Operating Capital Outlay	407,372	485,987	485,987
G/A & Special Categories	7,532,871	7,325,936	7,705,936
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	22,438,201	25,208,252	25,180,815

Basis Used: Indirect cost: Tr/Admin. TF/Tr to WC for data center, TR Environ Labs.
 Assessment on investments and Tr GR/SWCAP

SECTION III - SUMMARY

TOTAL SECTION I	(A)	6,185,579	6,207,479	5,781,200
TOTAL SECTION II	(B)	22,438,201	25,208,252	25,180,815
TOTAL - Surplus/Deficit	(C)	(16,252,622)	(19,000,773)	(19,399,615)

EXPLANATION of LINE C:

This program is also supported by Federal Grants, Interest earnings on investments, and miscellaneous charges.
 The fund also has a carry forward balance in the prior, current and request years.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Air Pollution Control Trust Fund
LAS/PBS Fund Number:	Air Resources Management 37 55 05 00
	2-035

	Balance as of 6/30/2013	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	411,536.94 (A)		411,536.94
ADD: Other Cash (See Instructions)	(B)		0.00
ADD: Investments	16,164,671.71 (C)		16,164,671.71
ADD: Outstanding Accounts Receivable	857,364.76 (D)		857,364.76
ADD: _____	(E)		0.00
Total Cash plus Accounts Receivable	17,433,573.41 (F)	0.00	17,433,573.41
LESS Allowances for Uncollectibles	5,600.00 (G)		5,600.00
LESS Approved "A" Certified Forwards	2,145,725.96 (H)		2,145,725.96
Approved "B" Certified Forwards	808,370.61 (H)		808,370.61
Approved "FCO" Certified Forwards	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	238,957.91 (I)		238,957.91
LESS: Title V Program Reserve	4,692,858.00 (J)		4,692,858.00
Unreserved Fund Balance, 07/01/13	9,542,060.93 (K)	0.00	9,542,060.93 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Air Pollution Control Trust Fund

LAS/PBS Fund Number: 2-035

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (15,043,289.54) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 808,370.61 (D)

A/P not C/F-Operating Categories (D)

Title V Program Reserve 4,692,858.00 (D)

ADJUSTED BEGINNING TRIAL BALANCE: (9,542,060.93) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 9,542,060.93 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Page 1 of 2

Department:	Environmental Protection
Fund Name:	Air Pollution Control Trust Fund
FLAIR #:	035001
Name	
Position	
Telephone No. of Person	
Completing Form:	
Type of Action Requested :	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create)
(Check one)	<input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create)
	<input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For All Trust Funds scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Air Pollution Control Trust Fund was created in Section 99-96, Laws of Florida for the purpose of providing funding for mobile surface air pollution monitoring and control programs, odor and toxic air pollutant identification; monitoring and control activities; and other stationary source program activities.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	A \$1.00 tag fee charged on every license registration sold, transferred, or replaced in the state pursuant to Chapter 320.03(6); Air Operation License Fee pursuant to Chapter 403.0872(11); Asbestos removal program inspection and notification fee pursuant to Chapter 376.60; and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	1) Chapter 403.0873 states that all license fees paid pursuant to Section 403.0872 (11) shall be deposited in a nonlapsing account within DEP's APCTF and must be used solely by DEP and approved local programs under the advice and consent of the Legislature to pay the direct and indirect costs required to develop and administer the major stationary source air-operation permit program. 2) Section 376.60 states that any fee collected must be deposited in the asbestos program account in the APCTF to be used by the department to administer its asbestos removal program. 3) Section 320.03(6) states that a nonrefundable fee of \$1.00 tag fee collected must be deposited in the APCTF and used only for the purposes of air pollution control, except that, if any county has an approved local air pollution control program as provided in Section 403.182 either 50 cents or 75 cents from each \$1.00 collected in the county must be used for air pollution control programs relating to the control of emissions.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	The federal revenue that is deposited in the air pollution control program cannot be used on any expenditures that fall under chapter 403.0872 (11) for Title V permits. In addition, federal funds received for air pollution control functions can only be used in the air program.

5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The revenue that supports the APCTF is responsible for funding the entire statewide air program. If the trust fund were eliminated, the statewide air pollution control program would not be able to provide any of the activities listed below Monitor ambient air quality Analyze air quality and emissions Implement the Clean Air Act Review and approve air resource permits Air compliance assurance Small Business Assistance
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
DRINKING WATER REVOLVING LOAN TRUST FUND (20-2-044001)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

THIS FUND IS EXEMPT FROM THE 5 PERCENT TRUST FUND RESERVE REQUIREMENT AS ITS REVENUE SOURCES RESULT ENTIRELY FROM FEDERAL GRANTS OR THE STATE'S MATCHING SHARE FOR THOSE FEDERAL GRANT FUNDS AND INTEREST EARNED THEREON. FEDERAL GRANT FUNDS AND THE STATE'S MATCHING FUNDS ARE LOANED TO LOCAL GOVERNMENT ENTITIES. THOSE GRANT FUNDS ARE THEN REPAID BACK TO THE DEPARTMENT BY THE LOCAL GOVERNMENT ENTITIES AND ARE THEN LOANED OUT TO OTHER LOCAL GOVERNMENT ENTITIES.

Department of Environmental Protection
Drinking Water Revolving Loan Trust Fund
2-044

Revenue Estimates Explanation:

- The grant revenue projections in the Drinking Water Revolving Loan Trust Fund are based on anticipated federal grant awards. The revenue projections for repayment of loans are based on a loan payment schedule.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
Drinking Water Revolving Loan Trust Fund
2-044

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Adjustment to Line A (\$164,836,790): This adjustment is necessary to record approved certified/carry forward amounts for encumbrances as of the end of the previous fiscal year.
- Adjustment to Line A-Loan Repayments Current Receivable (\$34,926,151): This adjusts the beginning balance for loan repayments that had been recorded as receivable in FY 2012-13, to be repaid in FY 2013-14. The revenues resulting from these repayments are recorded as revenue and closed into the long-term receivable in the final analysis for FY 2012-13 and must therefore be adjusted out to avoid double counting.
- Adjustment to Line A-Loan Repayments Long Term Receivables (\$344,757,219): The long-term nature of the repayment schedule necessitates that the benefit of such repayments to the fund not be shown until such time as those repayments are actually received. This amount represents the impact to the beginning fund balance.
- DWSRF Grant Award Available to Draw \$31,243,995: This adjustment indicates the balance of federal grant awards that will be available to be drawn down to fund unexpended appropriations. Grant revenue is typically drawn down on a reimbursement basis after expenditures have been made.
- American Recovery & Reinvestment Act Award Available to Draw \$245,723: This adjustment indicates the balance of the federal grant award that will be available to be drawn down to fund unexpended appropriations. Grant revenue is typically drawn down on a reimbursement basis after expenditures have been made.
- DWSRF Match Available to be Transferred \$2,701,100: This adjustment indicates the balance of state match appropriations in other funds that will be available to be transferred to fund unexpended appropriations. Match revenue is typically transferred as needed to meet grant award requirements.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2014 - 2015	
Department Title:	Department of Environmental Protection
Trust Fund Title:	Drinking Water Revolving Loan Trust Fund
Budget Entity:	Water Resource Management - 37350400
LAS/PBS Fund Number:	2-044

	Balance as of 6/30/2013	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	155,948.29 (A)		155,948.29
ADD: Other Cash (See Instructions)			0.00
ADD: Investments	170,821,151.90 (C)		170,821,151.90
ADD: Outstanding Accounts Receivable	279,974.70 (D)		279,974.70
ADD: Anticipated Grant Receivables	31,489,718.00 (E)		31,489,718.00
ADD: State Match Balance Available to Transfer	2,701,100.00 (E)		2,701,100.00
Total Cash plus Accounts Receivable	205,447,892.89 (F)	0.00	205,447,892.89
LESS Allowances for Uncollectibles			0.00
LESS Approved "A" Certified Forwards			0.00
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards	202,619,011.00 (H)		202,619,011.00
LESS: Other Accounts Payable (Nonoperating)	16,785.28 (I)		16,785.28
LESS: _____			0.00
Unreserved Fund Balance, 07/01/13	2,812,096.61 (K)	0.00	2,812,096.61 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Drinking Water Revolving Loan Trust Fund

LAS/PBS Fund Number: 2-044

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (548,806,982.41) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 340,234,784.80 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 202,619,011.00 (D)

Estimated Grant Receivables (31,489,718.00) (D)

State Match Available to Transfer (2,701,100.00) (D)

FY 2012/13 Loan Repayments recorded in Flair as 37,331,908.00 (D)
FY 2011/12 Accounts Receivable

ADJUSTED BEGINNING TRIAL BALANCE: (2,812,096.61) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 2,812,096.61 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Page 1 of 2

Department:	Environmental Protection
Fund Name:	Drinking Water Revolving Loan Trust Fund
FLAIR #:	044001
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create)
	<input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create)
	<input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For All Trust Funds scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 403.8533, Florida Statutes. Funding low-interest loans for planning, engineering design and construction of public drinking water systems and improvements to such systems.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Section 403.8532, Florida Statutes. Transfer of General Revenue funds, federal grants, loan repayments, and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	The fund is required in order to provide low-interest loans and grants for planning, engineering design, and construction of public drinking water systems and improvements to such systems; to fund compliance activities, certification programs, and source water protection programs; and to fund the administration of loans by the department.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	None.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Fund should be continued to support functions described in #1 above. The fund supports this activity: Fund Priority Public Health and Water Resource Protection and Restoration Projects.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
ENVIRONMENTAL LAB TRUST FUND (20-2-050001)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

THIS FUND IS EXEMPT FROM THE 5 PERCENT TRUST FUND RESERVE REQUIREMENT AS IT IS AN INTERNAL SERVICE FUND ESTABLISHED FOR THE PROVISION OF LABORATORY SERVICES AND ITS' REVENUE SOURCES ARE CHARGES AND ASSESSMENTS TO OTHER STATE ENTITIES AND TO OTHER ENTITIES WITHIN THE DEPARTMENT.

Department of Environmental Protection
Environmental Lab Trust Fund
2-050

Revenue Estimates Explanation:

- The estimates for intra-agency transfers are based on the Environmental Lab Trust Fund Cost Allocation Plan, which is based on the cash transfer required to support the fund.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.
- Sales of Goods and Services revenues are based on trend analyses prepared in consultation with the program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous years were taken into consideration.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
Environmental Lab Trust Fund
2-050

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Prior Year September Operating Reversions \$1,920: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2012. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Environmental Lab Trust Fund
LAS/PBS Fund Number:	Environmental Assessment and Restoration 37 30 00 00
	2-050

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	50,812.76	(A)		50,812.76
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	388,592.52	(C)		388,592.52
ADD: Outstanding Accounts Receivable	23,177.18	(D)		23,177.18
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	462,582.46	(F)	0.00	462,582.46
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	129,880.65	(H)		129,880.65
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	429.68	(I)		429.68
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/13	332,272.13	(K)	0.00	332,272.13 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Environmental Lab Trust Fund

LAS/PBS Fund Number: 2-050

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (332,272.13) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description

SWFS Adjustment # and Description

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

Approved "C" Carry Forward Total (FCO) per LAS/PBS

A/P not C/F-Operating Categories

ADJUSTED BEGINNING TRIAL BALANCE: (332,272.13) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 332,272.13 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Page 1 of 2

Department:	Environmental Protection
Fund Name:	Environmental Laboratory Trust Fund
FLAIR #:	050001
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<div> <input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) </div> <div> <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) </div> <div> <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund </div>

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Environmental Laboratory Trust Fund was created in Chapters 99-105 and 2003-227 Laws of Florida Purpose: To fund the operations of the Environmental Laboratory.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Contracts with Water Management Districts and transfers from other DEP trust funds, and interest earnings on the investment of idle cash. Chapter 2003-227, Laws of Florida.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	The state statutes require that all funding should be utilized in accordance with legislative intent for the appropriation. Otherwise there are no other state or federal requirements.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The ELTF is the sole source of spending authority for permanent staff and continuation operations of the Bureau of Laboratories. The Bureau provides laboratory support to department programs and WMDs, focusing on services not readily available from commercial or academic sources. Additionally, the Bureau provides laboratory support to various other state agencies. Activities supported by the fund are: (1) Analyze biological and chemical samples; (2) Interpret environmental data.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
COASTAL PROTECTION TRUST FUND (20-2-099001)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

		<u>FY 2013/2014</u>
TOTAL PROJECTED REVENUE		18,401,522
<u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u>		
TRANSFER-FWCC-MARINE PATROL OPERATIONS	105553	12,056,537
G/A-DEEPWATER HORIZON/NRDA/PASS-THRU	108041	530,000
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	6,333
TRANSFER-WORKING CAPITAL TRUST FUND	180222	327,439
TRANSFER-ADMINISTRATIVE TRUST FUND	185080	529,062
SERVICE CHARGE TO GENERAL REVENUE	310322	14,432
<u>DFS/ASSESSMENT ON INVESTMENT</u>	<u>310403</u>	<u>17,600</u>
TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS		13,481,403
BALANCE		4,920,119
5% TRUST FUND RESERVE		\$ <u><u>246,006</u></u>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection
Coastal Protection Trust Fund
2-099

Revenue Estimates Explanation:

- The Pollutant Tax revenue received from the Department of Revenue and the Department of Highway Safety and Motor Vehicles in the Coastal Protection Trust Fund is projected based on figures from the latest Revenue Estimating Conference.
- The transfer from the Inland Protection Trust Fund is \$8 million or 2.5%, whichever is greater, of the projected Pollutant Tax revenue from the Department of Revenue deposited in the Inland Protection Trust Fund.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.
- Revenue estimates for the Natural Resource Damage Revenues are based on historical trend with a conservative estimate of future revenues due to the unpredictable nature of natural resource damage recoveries.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
Coastal Protection Trust Fund
2-099

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Prior Year September Operating Reversions \$54,956: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2012. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Current Year September Operating Reversions \$67,695: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2013. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Adjustment to Line A (\$100,000,000): This adjustment is necessary to record approved certified/carry forward amounts for encumbrances as of the end of the previous fiscal year.

Environmental Protection

Fund Name and Number : Coastal Protection Trust Fund - 2099

Office of Policy and Budget - July 2013

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2014 - 2015	
Department Title:	Department of Environmental Protection
Trust Fund Title:	Coastal Protection Trust Fund
Budget Entity:	Office of Emergency Response 37010400
LAS/PBS Fund Number:	2-099

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	73,542.52	(A)		73,542.52
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	19,359,342.68	(C)		19,359,342.68
ADD: Outstanding Accounts Receivable	944,071.94	(D)		944,071.94
ADD: Anticipated Revenue-BP Deepwater Horiz	88,676,628.00	(E)		88,676,628.00
Total Cash plus Accounts Receivable	109,053,585.14	(F)	0.00	109,053,585.14
LESS Allowances for Uncollectibles	239,473.23	(G)		239,473.23
LESS Approved "A" Certified Forwards	274,805.81	(H)		274,805.81
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	103,780,208.82	(H)		103,780,208.82
LESS: Other Accounts Payable (Nonoperating)	3,194,818.82	(I)		3,194,818.82
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/13	1,564,278.46	(K)	0.00	1,564,278.46 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Coastal Protection Trust Fund

LAS/PBS Fund Number: 2-099

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (16,571,109.48) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description

SWFS Adjustment # and Description

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

Approved "C" Carry Forward Total (FCO) per LAS/PBS 103,683,459.02 (D)

A/P not C/F-Operating Categories

Anticipated Revenue-BP Deepwater Horizon (88,676,628.00) (D)

ADJUSTED BEGINNING TRIAL BALANCE: (1,564,278.46) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 1,564,278.46 (F)

DIFFERENCE: (0.00) (G)*

***SHOULD EQUAL ZERO.**

Page 1 of 2

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Coastal Protection Trust Fund was created in Section 376.11 F.S. for the purpose of providing financial resources that are immediately available for cleanup and rehabilitation after a pollutant discharge, to prevent further damage by the pollutant and to pay for damages, cleanup and restoration of waterfowl, wildlife, and other natural resources. Fund supports Emergency Cleanup Response Teams and equipment located at appropriate ports throughout the state for the purposes of cleaning oil and other toxic materials from coastal waters.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Penalties, judgements, damages recovered pursuant to Section 376.121; fuel excise tax revenues levied, collected and credited pursuant to Section 206.9935 and 206.9945; and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Funds are restricted to: Administrative expenses, personnel expenses, & equipment costs of the department related to the enforcement of Chapter 376 F. S.; all costs involved in the prevention and abatement of pollution related to the discharge of pollutants covered by Section 376.011 and 376.21, F.S and the abatement of other potential pollution hazards as authorized herein. All costs and expenses of the cleanup, restoration, and rehabilitation of waterfowl, wildlife, and all other natural resources damaged by the discharge of pollutants, including the costs of assessing and recovering damages to natural resources, whether performed or authorized by the department or any other state or local agency; all provable costs and damages which are the proximate results of the discharge of pollutants. Provide a temporary transfer to the Minerals Trust Fund to fund incidents of environmental damage or contamination when needed, not to exceed \$10 million, and provide loans to the Inland Protection Trust Fund for pollutant discharge prevention and removal, pursuant to F.S. 376.3071.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Inland Protection Trust Fund
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	This trust fund supports is needed for purposes stated in #1 above. It supports these approved activities: Executive Direction; Office of General Counsel; Monitor, Assess and Prioritize Impaired Surface and Ground Waters; Analyze Biological and Chemical Samples; Resource Management; Conduct Criminal Investigations; Conduct Public Education and Training; On Site Emergency Response, Off Site Coordination and Assistance and Cost Recovery; Transfer to FWCC to Support Marine Patrol & Environmental Investigations.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
CONSERVATION AND RECREATION LANDS TRUST FUND (20-2-131001)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

		<u>FY 2013/2014</u>
TOTAL PROJECTED REVENUE		67,030,000
<u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u>		
TRANSFER-DACS/PLANT INDUSTRY TRUST FUND	100724	240,000
RISK MANAGEMENT INSURANCE	103241	783,065
LAND MANAGEMENT-TRANSFER TO DACS	103895	16,456,112
LAND MANAGEMENT-TRANSFER TO FWCC	103898	13,014,024
TRANSFER-DEPT OF STATE-HISTORICAL SITES	103978	5,360,000
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	17,498
PAYABLE TO-FWCC/DOC STAMPS	181172	6,467,000
TRANSFER-ADMINISTRATIVE TRUST FUND	185080	2,160,889
SERVICE CHARGE TO GENERAL REVENUE	310322	24,800
<u>DFS/ASSESSMENT ON INVESTMENT</u>	<u>310403</u>	<u>20,000</u>
TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS		44,543,388
BALANCE		<u>22,486,612</u>
5% TRUST FUND RESERVE		\$ <u><u>1,124,331</u></u>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection
Conservation and Recreation Lands Trust Fund
2-131

Revenue Estimates Explanation:

- The Documentary Stamp Tax revenue and Severance Tax received from the Department of Revenue are projected using the figures from the latest Revenue Estimating Conference.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
Conservation and Recreation Lands Trust Fund
2- 131

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Adjustment to Line A (\$5,198,172): This adjustment is necessary to record approved certified/carry forward amounts for encumbrances as of the end of the previous fiscal year.
- Prior Year September Operating Reversions \$6,978: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2012. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Current Year September Operating Reversions \$2,099: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2013. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.

Environmental Protection

Fund Name and Number : Conservation and Recreation Lands Trust Fund - 2131

Office of Policy and Budget - July 2013

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2014 - 2015	
Department Title:	Department of Environmental Protection
Trust Fund Title:	Conservation And Recreation Lands Trust Fund
Budget Entity:	State Lands 37 10 00 00
LAS/PBS Fund Number:	2-131

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	52,681.85	(A)		52,681.85
ADD: Other Cash (See Instructions)	151,000.00	(B)		151,000.00
ADD: Investments	24,080,465.34	(C)		24,080,465.34
ADD: Outstanding Accounts Receivable	1,139,915.84	(D)		1,139,915.84
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	25,424,063.03	(F)	0.00	25,424,063.03
LESS Allowances for Uncollectibles	19,333.00	(G)		19,333.00
LESS Approved "A" Certified Forwards	245,129.85	(H)		245,129.85
Approved "B" Certified Forwards	3,012.52	(H)		3,012.52
Approved "FCO" Certified Forwards	1,647,820.21	(H)		1,647,820.21
LESS: Other Accounts Payable (Nonoperating)	651,320.27	(I)		651,320.27
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/13	22,857,447.18	(K)	0.00	22,857,447.18 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title:	Department of Environmental Protection
Trust Fund Title:	Conservation And Recreation Lands Trust Fund
LAS/PBS Fund Number:	2-131

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	(24,380,035.65) (A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	(C)
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SWFS Adjustment # and Description	(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	3,012.52 (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	1,519,575.95 (D)
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A/P not C/F-Operating Categories	(D)
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	(D)
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	(D)
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	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	(22,857,447.18) (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	22,857,447.18 (F)
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DIFFERENCE:	0.00 (G)*
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***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Page 1 of 2

Department:	Environmental Protection
Fund Name:	Conservation & Recreation Lands Trust Funds
FLAIR #:	131001
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 259.032, Florida Statutes. Purpose: To provide for public ownership of natural areas for the purpose of maintaining unique natural resources; protecting air, land, and water quality; promoting water resource development; promoting restoration activities on public lands; and providing (excluding acquisition) lands for natural resource based recreation. Not less than 1.5% of cumulative funds ever deposited in P2000 and Florida Forever Trust Funds shall be made available in the CARL TF for the purpose of management, maintenance, and capital improvements for lands acquired pursuant to Sections 259.032(11)(b), 259.101, 259.105, and 259.1052, Florida Statutes. Up to one-fifth of the funds are reserved for interim management of acquisitions and for associated contractual services. Payments in lieu of taxes to qualifying counties and local governments for all actual tax losses incurred as a result of board of trustees acquisitions. Management of lands and related costs, activities, and functions.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	3.52% of documentary stamp taxes (11.5% of these documentary stamp tax revenues go to the Fish & Wildlife Conservation Commission State Game Trust Fund for land management); 25.5% of the severance tax on phosphate rock; proceeds of surplus land sales, and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	N/A
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A

5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	See answer to #1 above. Activities supported by this fund: Surplusing Property; Public Land Leasing; Coordinate and Evaluate Management Plans; Conduct Appraisals; Survey and Map Lands for Purchase; Conduct Land Acquisition Negotiations; Perform Closings on State Land Acquisitions; Pass Through Funding to Managing Agencies for Interim and LT Management.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
ECOSYSTEM MANAGEMENT & RESTORATION TRUST FUND (20-2-193001)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

		<u>FY 2013/2014</u>
TOTAL PROJECTED REVENUE		20,745,000
<u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u>		
RISK MANAGEMENT INSURANCE	103241	83,592
TRANSFER - DMS/HR SERVICES/STW CONTRACT	107040	43,292
TRANSFER - ADMINISTRATIVE TRUST FUND	185080	741,921
SERVICE CHARGE TO GENERAL REVENUE	310322	152,960
<u>DFS/ASSESSMENT ON INVESTMENTS</u>	<u>310403</u>	<u>83,000</u>
TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS		1,104,765
BALANCE		19,640,235
5% TRUST FUND RESERVE		\$ <u>982,012</u>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection
Ecosystem Management and Restoration Trust Fund
2-193

Revenue Estimates Explanation:

- The Documentary Stamp Tax revenue received from the Department of Revenue is projected based on figures from the latest Revenue Estimating Conference.
- The Fines & Forfeitures revenue is projected based on trend analyses prepared in consultation with program areas.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
Ecosystem Management and Restoration Trust Fund
2-193

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Adjustment to Line A (\$61,633,134): This adjustment is necessary to record approved certified/carry forward amounts for encumbrances as of the end of the previous fiscal year.
- Other Adjustment to Line A (\$42,694,330): This adjustment is necessary to record the impact to expenditures in the current year for long term contract advances made in prior years.
- Fixed Capital Outlay Reversions \$10,274,518: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on June 30, 2013. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Prior Year September Operating Reversions \$14,216: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2012. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Current Year September Operating Reversions \$3,308: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2013. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.

- Fund Balance Restricted – Court Order Restoration Projects (\$410,204): This represents the net impact to the fund of adjusting the amount reserved for court ordered restoration projects.
- Fund Balance Restricted – Reef Groundings (\$638,623): This represents the net impact to the fund of adjusting the amount reserved for reef grounding projects.
- Statewide Financial Statement Adjustment \$1,228,658: This adjustment is necessary to record prior year financial statement adjustments to the beginning balance made by the Department of Financial Services (DFS).

Environmental Protection

Fund Name and Number : Ecosystem Management and Restoration Trust Fund - 2193

Office of Policy and Budget - July 2013

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Ecosystem Management & Restoration Trust Fund
LAS/PBS Fund Number:	Beach Management 37350100
	2-193

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	117,817.91	(A)		117,817.91
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	57,523,407.27	(C)		57,523,407.27
ADD: Outstanding Accounts Receivable	11,322,547.79	(D)		11,322,547.79
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	68,963,772.97	(F)	0.00	68,963,772.97
LESS Allowances for Uncollectibles	10,201,499.79	(G)		10,201,499.79
LESS Approved "A" Certified Forwards	436,202.38	(H)		436,202.38
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	40,448,353.81	(H)		40,448,353.81
LESS: Other Accounts Payable (Nonoperating)	405,325.97	(I)		405,325.97
LESS: Restricted Court Ordered Restitution	410,203.55	(J)		410,203.55
LESS: Restricted Reef Groundings	638,623.21	(J)		638,623.21
Unreserved Fund Balance, 07/01/13	16,423,564.26	(K)	0.00	16,423,564.26 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Ecosystem Management Trust Fund

LAS/PBS Fund Number: 2-193

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (91,021,461.41) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 33,662,739.22 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description

SWFS Adjustment # and Description

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

Approved "C" Carry Forward Total (FCO) per LAS/PBS 39,886,331.17 (D)

A/P not C/F-Operating Categories

Restricted Court Ordered Restitution 410,203.55 (D)

Restricted Reef Grounding 638,623.21 (D)

ADJUSTED BEGINNING TRIAL BALANCE: (16,423,564.26) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 16,423,564.26 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Page 1 of 2

Department:	Environmental Protection
Fund Name:	Ecosystem Management & Restoration Trust Fund
FLAIR #:	193001
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<div> <input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) </div> <div> <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) </div> <div> <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund </div>

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For All Trust Funds scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Ecosystem Management & Restoration Trust Fund was created in s. 403.1651, F.S., for the purpose of funding detailed planning for & implementation of programs for the management & restoration of ecosystems; funding the development & implementation of surface water improvement & management plans & programs; funding activities to restore polluted areas of the state to their condition before pollution occurred or to otherwise enhance pollution control activities; funding activities to restore or rehabilitate injured or destroyed coral reefs; funding activities by the department to recover moneys as a result of actions against any person for a violation of Chapter 373; funding for activities to preserve and repair the state's beaches.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Funds received as a result of actions against any person for a violation of Chapter 373 F.S., for injury to or destruction of coral reefs (403.93345 F.S.), from other sources specified by law, transfers from documentary stamp taxes for beaches (201.15 F.S.), and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	To fund detailed planning & implementation of programs for the management & restoration of ecosystems; fund development & implementation of surface water improvement & management plans & programs (373.451-373.4595); fund activities to restore polluted areas of the state to their condition before pollution occurred or to otherwise enhance pollution control activities; fund activities to restore or rehabilitate injured or destroyed coral reefs (403.93345); fund activities by the department to recover moneys as a result of actions against any person for a violation of Chapter 373; fund for activities to address erosion control, beach preservation, restoration, & nourishment (161.091).
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Fund should be continued to support functions cited in #1 above. Activities supported by this fund: Executive Direction; Finance and Accounting; Habitat Restoration; Process Water Resource Permits; Assure Compliance with Statutory Requirements; Provide Technical Assistance, Public Educational and Outreach; Fund Priority Public Health and Water Resource Protection and Restoration Projects; Est. Water Quality Criteria and Standards; Monitor, Assess and Prioritize Impaired Surface and Ground Waters; Develop TMDL Determinations for Impaired Waters; Implement Design and Construction Projects; Monitor Beach Erosion; Review and Approve Permits; Compliance Assurance for Beach Mgt.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
INLAND PROTECTION TRUST FUND (20-2-212001)
5% TRUST FUND RESERVE NARRATIVE FOR FY 2014-2015 LBR**

		<u>FY 2013/2014</u>
TOTAL PROJECTED REVENUE		194,400,000
<u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u>		
INLAND PROTECTION FINANCING CORP-DEBT SERVICE	089270	8,823,629
RISK MANAGEMENT INSURANCE	103241	203,123
TRANSFER-FWCC FOR LAW ENFORCEMENT	105552	1,987,056
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	46,542
TRANSFER-GENERAL REVENUE FUND	180056	21,000,000
TRANSFER-COASTAL PROTECTION TRUST FUND	180215	8,000,000
TRANSFER-WORKING CAPITAL TRUST FUND	180222	2,350,723
TRANSFER-ADMINISTRATIVE TRUST FUND	185080	5,563,759
TRANSFER-ENVIRONMENTAL LAB TRUST FUND	185083	548,859
SERVICE CHARGE TO GENERAL REVENUE	310322	201,440
<u>DFS/ASSESSMENT ON INVESTMENT</u>	<u>310403</u>	<u>82,000</u>
TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS		48,807,131
BALANCE		145,592,869
5% TRUST FUND RESERVE		\$ <u><u>7,279,643</u></u>

Department of Environmental Protection
Inland Protection Trust Fund
2-212

Revenue Estimates Explanation:

- The Licenses & Permits revenue is projected based on trend analyses prepared in consultation with program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous years were taken into consideration in preparing the revenue estimates.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.
- Projected revenue for DOR pollutants tax is based on estimates from the latest Transportation Revenue Estimating Conference.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
Inland Protection Trust Fund
2-212

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Current Year September Operating Reversions \$12,612: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2013. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Prior Year September Operating Reversions \$60,081: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2012. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Adjustment to Line A (\$64,320,305): This adjustment is necessary to record approved certified/carry forward amounts for encumbrances as of the end of the previous fiscal year.
- Fund Balance Restricted – Brownfield Areas Loan Guarantee Program (\$5,000,000): These adjustments represent the net impact to the fund of adjusting the amount restricted for the Brownfield Areas Loan Guarantee Program as required by Section 376.86, Florida Statutes.

Environmental Protection

Fund Name and Number : Inland Protection Trust Fund - 2212

Office of Policy and Budget - July 2013

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 37 Environmental Protection
Program: 37450300 Waste Management
Fund: 2212 Inland Protection Trust Fund

Budget Period: 2014-15

Specific Authority: Section 376.3071, F.S.
Purpose of Fees Collected: Fees are collected to investigate and assess contaminated sites, restore or replace potable water supplies, cleanup and rehabilitate contaminated sites, maintain and monitor contaminated sites and supervise storage tank compliance verification program.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>REQUEST</u>
	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>
<u>Receipts:</u>			
Storage Tank Registration Fees	1,249,068	1,200,000	1,200,000
Other Licenses and Permits	73,791	100,000	100,000
Total Fee Collection to Line (A) - Section III	1,322,859	1,300,000	1,300,000

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits	7,888,846	8,565,214	8,705,932
Other Personal Services	73,321	133,780	343,204
Expenses	1,215,128	1,238,000	1,073,203
Operating Capital Outlay	6,575	9,929	9,929
Other Operating Costs	21,315,625	21,579,656	21,169,725
Indirect Costs Charged to Trust Fund	16,391,491	16,469,341	16,197,666
Total Full Costs to Line (B) - Section III	46,890,986	47,995,920	47,499,659

Basis Used: Indirect costs are a prorated share of transfers to support Administrative Trust Fund, Environmental Lab Trust Fund, Working Capital Trust Fund, Coastal Protection Trust Fund and assessment on investments.

SECTION III - SUMMARY

TOTAL SECTION I	(A)	1,322,859	1,300,000	1,300,000
TOTAL SECTION II	(B)	46,890,986	47,995,920	47,499,659
TOTAL - Surplus/Deficit	(C)	(45,568,127)	(46,695,920)	(46,199,659)

EXPLANATION of LINE C:

Pollutant tax transfers from the Department of Revenue supplements the fees.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2014 - 2015	
Department Title:	Department of Environmental Protection
Trust Fund Title:	Inland Protection Trust Fund
Budget Entity:	Waste Management 37 45 00 00
LAS/PBS Fund Number:	2-212

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	339,312.42	(A)		339,312.42
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	74,863,321.90	(C)		74,863,321.90
ADD: Outstanding Accounts Receivable	16,749,579.65	(D)		16,749,579.65
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	91,952,213.97	(F)	0.00	91,952,213.97
LESS Allowances for Uncollectibles	197,486.09	(G)		197,486.09
LESS Approved "A" Certified Forwards	1,247,057.89	(H)		1,247,057.89
Approved "B" Certified Forwards	281,582.00	(H)		281,582.00
Approved "FCO" Certified Forwards	66,702,907.86	(H)		66,702,907.86
LESS: Other Accounts Payable (Nonoperating)	305,405.88	(I)		305,405.88
LESS: Brownfield Loan Guarantee	5,000,000.00	(J)		5,000,000.00
Unreserved Fund Balance, 07/01/13	18,217,774.25	(K)	0.00	18,217,774.25 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Inland Protection Trust Fund

LAS/PBS Fund Number: 2-212

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (80,964,997.17) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 281,582.00 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 57,465,640.92 (D)

A/P not C/F-Operating Categories (D)

Reserve for Brownsfield Area Loan Guarantee Program 5,000,000.00 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (18,217,774.25) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 18,217,774.25 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

Page 1 of 2

Department:	Environmental Protection
Fund Name:	Inland Protection Trust Fund
FLAIR #:*	212001
Name	
Position	
Telephone No. of Person	
Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For All Trust Funds scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Inland Protection Trust Fund was created in Section 376.3071, F.S. for the purpose of serving as a repository for funds which will enable the department to respond without delay to incidents of inland contamination related to the storage of petroleum products to protect the public and minimize environmental damage. To investigate and assess contaminated sites, restore or replace potable water supplies, cleanup and rehabilitate contaminated sites, maintain and monitor contaminated sites and supervise the storage tank compliance verification program.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Initial registration fee (376.303, F.S.) annual renewal registration fee for every in-ground or stationary above-ground petroleum storage tank (376.303 & 376.3072, F.S.) having a capacity of 550 or more gallons. Excise taxes on petroleum products pollutants in accordance with 206.9935 and 206.9945, F.S., loans from the Coastal Protection Trust Fund pursuant to F.S. 376.11, and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Section 376.3071(4), Florida Statutes, requires the use of the Inland Protection Trust fund for investigation, assessment, and rehabilitation of contamination sites, restoration or replacement of potable water supplies, activities related to the compliance verification program and the removal and replacement of petroleum storage systems. Prohibits the use of fund for cleanup of contamination caused primarily by a discharge of solvents or PCB's causing the contamination to be a hazardous waste, except solvent contamination resulting from breakdown of petroleum products.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	None
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Active contamination sites are in the cleanup process and will take an additional years to complete, and numerous eligible sites have yet to be cleaned. The fund supports the following activities: Executive Direction; General Counsel; Inspector General; Finance and Accounting; Oversee Responsible Party Cleanups through Enforcement; Fund Priority Public Health and Water Resource Protection and Restoration Projects; Manage Government-Funded Cleanups of Hazardous Waste Contaminated Sites; Manage Government-Funded Cleanups of Petroleum Contaminated Sites; Process Solid and Hazardous Waste Permit Applications, Variances, Exemptions, Certifications and Registrations; Conduct Solid and Hazardous Waste Compliance Assurance; Reduce Waste; Conduct Site Technical Reviews; Conduct Criminal Investigations; Conduct Education and Training; On-Site Emergency Response, Off-Site Coordination and Assistance and Cost Recovery. Revenues are legally pledged by the state or public body to meet debt service. Transfer to FWC for Environmental Investigations.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
SAVE OUR EVERGLADES TRUST FUND (20-2-221XXX)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirement as its revenue sources result entirely from bond proceeds or transfers from other trust funds within the Department or from other state agencies.

Department of Environmental Protection
Save Our Everglades Trust Fund
2-221

Revenue Estimates Explanation:

- The revenue for this trust fund is from the sale of Everglades Restoration Bonds not to exceed \$125 million per fiscal year and transfers from other funds.
- Transfers from the Department of Revenue are for debt service. The State Board of Administration supplies the dollar amount needed each year.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
Save Our Everglades Trust Fund
2-221

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Statewide Financial Statement Adjustment \$1,334,766: This adjustment is necessary to record prior year financial statement adjustments to the beginning balance made by the Department of Financial Services (DFS).
- Adjustment to Line A (\$24,886,257): This adjustment is necessary to record approved certified/carry forward amounts for encumbrances as of the end of the previous fiscal year.

Environmental Protection

Fund Name and Number : Save Our Everglades Trust Fund - 2221

Office of Policy and Budget - July 2013

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2014 - 2015	
Department Title:	Department of Environmental Protection
Trust Fund Title:	Save Our Everglades Trust Fund
Budget Entity:	Water Policy/Ecosystems Restoration 37 20 00 00
LAS/PBS Fund Number:	2-221

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,724,853.91	(A)		1,724,853.91
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	86,405,012.95	(C)		86,405,012.95
ADD: Outstanding Accounts Receivable	53,210.26	(D)		53,210.26
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	88,183,077.12	(F)	0.00	88,183,077.12
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	86,059,074.33	(H)		86,059,074.33
LESS: Other Accounts Payable (Nonoperating)	8,871.41	(I)		8,871.41
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/13	2,115,131.38	(K)	0	2,115,131.38 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Save Our Everglades Trust Fund

LAS/PBS Fund Number: 2-221

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (88,174,205.71) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description

SWFS Adjustment # and Description

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

Approved "C" Carry Forward Total (FCO) per LAS/PBS 86,059,074.33 (D)

A/P not C/F-Operating Categories

ADJUSTED BEGINNING TRIAL BALANCE: (2,115,131.38) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 2,115,131.38 (F)

DIFFERENCE: (0.00) (G)*

***SHOULD EQUAL ZERO.**

Page 1 of 2

For All Trust Funds scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 373.472, Florida Statutes. Achieve the purposes provided in the Federal Water Resource Development Act of 1996 that include restoring, preserving and protecting the South Florida ecosystem, protection of water quality in the reduction of the loss of fresh water from the Everglades, and providing such features as are necessary to meet the other water-related needs of the region.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Sections 215.619, 373.470, 375.045, 373.4595, 380.05 & 380.0552 F.S., Federal funds appropriated by Congress; any additional funds appropriated by the Legislature and gifts designated for implementation of the comprehensive plan; Proceeds from the sale of Everglades Restoration Bonds-not exceeding \$125 million per fiscal year; funds for payment of debt service for Everglades restoration bonds; and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	To implement the comprehensive plan as defined in section 373.470 F.S., serve as a repository for state, local and federal project contributions in accordance with section 373.470(4) F.S..
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	The Save Our Everglades Trust Fund is exempt from termination according to the State Constitution. Revenues are legally pledged by the state or public body to meet debt service.
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	N/A
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	Modifying 373.472(1) the agency will be submitting draft legislation to expand the fund to include the Long-Term Plan as defined in s. 373.4592(2)

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
FLORIDA COMMUNITIES TRUST FUND (20-2-244001)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

		<u>FY 2013/2014</u>
TOTAL PROJECTED REVENUE		150
<u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u>		
<u>SERVICE CHARGE TO GENERAL REVENUE (8.0%)</u>	<u>310322</u>	<u>12</u>
TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS		12
BALANCE		<u>138</u>
5% TRUST FUND RESERVE	\$	<u><u>7</u></u>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection
Florida Communities Trust Fund
2-244

Revenue Estimates Explanation:

- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Florida Communities Trust Fund
LAS/PBS Fund Number:	State Lands 37 10 00 00
	2-244

	Balance as of 6/30/2013	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	17.52 (A)		17.52
ADD: Other Cash (See Instructions)	(B)		0.00
ADD: Investments	73,629.24 (C)		73,629.24
ADD: Outstanding Accounts Receivable	(D)		0.00
ADD: _____	(E)		0.00
Total Cash plus Accounts Receivable	73,646.76 (F)	0.00	73,646.76
LESS Allowances for Uncollectibles	(G)		0.00
LESS Approved "A" Certified Forwards	(H)		0.00
Approved "B" Certified Forwards	(H)		0.00
Approved "FCO" Certified Forwards	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	2.49 (I)		2.49
LESS: _____	(J)		0.00
Unreserved Fund Balance, 07/01/13	73,644.27 (K)	0.00	73,644.27 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Florida Communities Trust Fund

LAS/PBS Fund Number: 2-244

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (73,644.27) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (73,644.27) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 73,644.27 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Page 1 of 2

Department:	Environmental Protection
Fund Name:	Florida Communities Trust Fund
FLAIR #.*	244001
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create)
	<input type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create)
	<input type="checkbox"/> Create New Fund <input checked="" type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For All Trust Funds scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 380.511, Florida Statutes. To acquire land, water areas, and related resources; to provide technical assistance to local governments to establish transfer of development rights programs within their jurisdictions; and to construct, improve, enlarge, extend, operate, and maintain capital improvements and facilities.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	All moneys and revenue from the operation, management, sale, lease, or other disposition of land, water areas, related resources, and the facilities thereon acquired or constructed under s. 380.511; Moneys accruing to any agency for the purposes listed in s. 380.511; Other moneys as the Legislature authorizes; and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	N/A
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Land Acquisition Trust Fund.
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	N/A
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	The Florida Communities program is being funded from the Land Acquisition Trust Fund. The balance in the fund is from primarily interest earnings. The balance should be transferred to the Land Acquisition Trust Fund.
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
FEDERAL GRANTS TRUST FUND (20-2-261019)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirements as its revenue sources result entirely from grants from federal agencies, other state agencies, or other entities.

Department of Environmental Protection
Federal Grants Trust Fund
2-261

Revenue Estimates Explanation:

- Projections for grant revenue are based on anticipated grant awards. Projections for fees and charges revenue are based on historical trends and anticipated loan repayment schedules.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
Federal Grants Trust Fund
2-261

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Adjustment to Line A (\$89,220,843): This adjustment is necessary to record approved certified/carry forward amounts for encumbrances as of the end of the previous fiscal year.
- Other Adjustment to Line A (\$2,833,919): This adjustment is necessary to record the impact to expenditures in the current year for long term contract advances made in prior years.
- Fixed Capital Outlay Reversions \$4,532,482; \$2,310,494: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on February 1, 2013 and June 30, 2013. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Prior Year September Operating Reversions \$227,248: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2012. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Current Year September Operating Reversions \$99,718: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2013. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.

- Statewide Financial Statement Adjustment \$61,371: This adjustment is necessary to record prior year financial statement adjustments to the beginning balance made by the Department of Financial Services (DFS).
- Grant Award Available to Draw \$68,000,000: This adjustment indicates the balance of federal grant awards that will be available to be drawn down to fund unexpended appropriations. Grant revenue is typically drawn down on a reimbursement basis after expenditures have been made.
- Accounts Payable Not Carried Forward \$11,416: This adjustment is an increase in fund balance as a result of payables to be paid from operating categories not carried forward. Payables that are not carried forward decrease recorded obligations and have a positive impact on the fund balance.

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I**

Environmental Protection

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number : Federal Grants Trust Fund - 2261

Transfers In (Provide Agency and Fund Number Received From)	Transfer In Revenue Category	Amount FY 12-13 (A01)	Amount FY 13-14 (A02)	Amount FY 14-15 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
EOG - 310000-20-2-750001	001510	124,623.71			109880	Karen Lyons 10/11/2013
DOT - 550000-20-2-540001	001510	2,833,146.47			088849	Charlotte Jackson 10/11/2013
FWCC - 770000-20-2-261002	001510	909,145.86			108010	Linda Grove 10/9/2013
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category				Transfer In Revenue Category	Confirmed By/Date
FWCC - 770000-20-2-261002	140061	411,244.58			001510	Linda Grove 10/9/2013
FWCC - 770000-20-2-261002	102080	149,043.00			001970	Linda Grove 10/9/2013
DOH - 640000-20-2-141001	140076	123,441.26			001510	Veronica Bishop 10/8/2013
DEO - 400000-20-2-339098	140061	107,931.32			001510	Marvin Rumsey 10/9/2013
DACS 420000-20-2-381001	140185		307,199.00		001500	Thomas Poucher 10/8/2013

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	All Programs: Department of Environmental Protection 37 00 00 00
	2-261

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	230,962.94	(A)		230,962.94
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	66,864,352.39	(C)		66,864,352.39
ADD: Outstanding Accounts Receivable	13,255,024.43	(D)		13,255,024.43
ADD: Anticipated Grant Award	68,000,000.00	(E)		68,000,000.00
Total Cash plus Accounts Receivable	148,350,339.76	(F)	0.00	148,350,339.76
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	995,637.43	(H)		995,637.43
Approved "B" Certified Forwards	42,445.64	(H)		42,445.64
Approved "FCO" Certified Forwards	94,334,552.28	(H)		94,334,552.28
LESS: Other Accounts Payable (Nonoperating)	215,653.48	(I)		215,653.48
LESS: Cleanwater SRF Grant Allocation Fee	15,788,731.23	(I)		15,788,731.23
LESS: Cleanwater SRF Service Fee	22,519,598.63	(I)		22,519,598.63
LESS: Drinking Water SRF Service Fee	8,402,212.63	(J)		8,402,212.63
Unreserved Fund Balance, 07/01/13	6,051,508.44	(K)	0.00	6,051,508.44 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Federal Grants Trust Fund

LAS/PBS Fund Number: 2-261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (80,961,285.78) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 2,833,918.73 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 42,445.64 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 93,334,286.07 (D)

A/P not C/F-Operating Categories (11,415.59) (D)

Anticipated Grant Award (68,000,000.00) (D)

Cleanwater SRF Grant Allocation Fee 15,788,731.23 (D)

Cleanwater SRF Service Fee 22,519,598.63 (D)

Drinking Water SRF Service Fee 8,402,212.63 (D)

ADJUSTED BEGINNING TRIAL BALANCE: (6,051,508.44) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 6,051,508.44 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Page 1 of 2

Department:	Environmental Protecion
Fund Name:	Federal Grant Trust Fund
FLAIR #:	261019
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 20.25501, Florida Statutes. Purpose: For use as a depository for funds to be used for allowable grant activities funded by restricted program revenues from federal sources. Moneys to be credited to the trust fund shall consist of grants and funding from the Federal Government, interest earnings and cash advances from other trust funds. Funds shall be expended only pursuant to legislative appropriation or an approved amendment to the Department's operating budget pursuant to the provisions of Chapter 216.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Various federal grant revenues, and interest earnings on the investment of idle cash. Section 20.25501, Florida Statutes
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	State law restricts the use of the fund to federal grant revenues. Section 20.25501, F.S.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	None
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	General revenue appropriations may be used as a state match for federal awards in some programs.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The fund must be continued based on statutory requirements and the need to properly maintain and account for federal grant funding. Activities supported by the fund: Executive Direction; General Counsel; External Affairs; Process Water Resource Permits; Assure Compliance with Statutory Requirements; Provide Technical Assistance, Public Education and Outreach; Fund Priority Public Health and Water Resource Protection and Restoration Projects; Establish Water Quality Criteria and Standards; Monitor, Assess and Prioritize Impaired Surface and Ground Waters; Develop TMDL Determinations for Impaired Waters; Intergovernmental Programs and Coastal Management; Manage Government Funded Cleanups of Petroleum Contaminated Sites; Process Solid and Hazardous Waste Permit Applications, Variances, Exemptions, Certifications and Registrations; Conduct Solid and Hazardous Waste Compliance Assurance; Conduct Petroleum Systems Compliance Assurance; Reduce Waste; Conduct Site Technical Reviews; Conduct Geologic Research Projects; Resource Management; Visitor Services/Recreation; Provide Grants and Technical Assistance to Local Govts; Patrol State Lands; On-Site Emergency Response, Off-Site Coordination Assistance and Cost Recovery.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A

13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A
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Office of Policy and Budget - July 2013

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
FLORIDA PRESERVATION 2000 TRUST FUND (20-2-332XXX)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirement as its revenue sources result entirely from the sale of surplus lands purchased with bond proceeds.

Department of Environmental Protection
Florida Preservation 2000 Trust Fund
2-332

Revenue Estimates Explanation:

- The revenue estimate for this trust fund is from the sale of surplus land. No additional activity is expected.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Environ
Budget Entity:	Florida Preservation 2000 Trust Fund
LAS/PBS Fund Number:	State Lands 37 10 00 00
	2-332

	Balance as of 6/30/2013	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	23,500.00 (A)		23,500.00
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable			0.00
ADD: _____			0.00
Total Cash plus Accounts Receivable	23,500.00 (F)	0.00	23,500.00
LESS Allowances for Uncollectibles			0.00
LESS Approved "A" Certified Forwards			0.00
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)			0.00
LESS: _____			0.00
Unreserved Fund Balance, 07/01/13	23,500.00 (K)	0.00	23,500.00 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Florida Preservation 2000 Trust Fund

LAS/PBS Fund Number: 2-332

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (23,500.00) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (23,500.00) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 23,500.00 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Page 1 of 2

Department:	Environmental Protection	
Fund Name:	Florida Preservation 2000 Trust Fund	
FLAIR #.*	332XXX	
Name Position Telephone No. of Person Completing Form:		
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination	<input type="checkbox"/> Re-create without modification (last action was initial create)
	<input type="checkbox"/> Retain without modification	<input type="checkbox"/> Re-create/Retain with modification (last action was re-create)
	<input type="checkbox"/> Create New Fund	<input checked="" type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For All Trust Funds scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 375.045, Florida Statutes. To provide a dedicated funding source for the expressed purpose of acquisition of lands situated in such areas of critical state concern as environmentally endangered lands or outdoor recreation lands. To protect the integrity of ecological systems, preserve fish and wildlife habitat, recreational space, and water recharge areas.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Bond proceeds (345.045, F.S.) and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Bond covenants and IRS regulations. Article III-Section 19 Constitution; Sections 375.045, 259.101, and 259.032, F.S. To provide a dedicated funding source for the expressed purpose of purchasing any lands situated in such areas of critical state concern as environmentally endangered lands or outdoor recreation lands. To protect the integrity of ecological systems, preserve fish and wildlife habitat, recreational space, and water recharge areas. All bond debt has been repaid.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Florida Forever Trust Fund
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	N/A
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	The small amount of cash in the fund is from the sale of land. This cash should be transferred to the Florida Forever Trust Fund.
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
GRANTS AND DONATIONS TRUST FUND (20-3-339074)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirements as its revenue sources result entirely from grants from federal agencies, other state agencies, or other entities.

Department of Environmental Protection
Grants & Donations Trust Fund
2-339

Revenue Estimates Explanation:

- Projections for grant revenue are based on anticipated grant awards.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
Grants and Donations Trust Fund
2-339

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Adjustment to Line A (\$9,292,919): This adjustment is necessary to record approved certified/carry forward amounts for encumbrances as of the end of the previous fiscal year.
- Other Adjustment to Line A (\$99,475): This adjustment is necessary to record the impact to expenditures in the current year for long term contract advances made in prior years.
- Fixed Capital Outlay Reversions \$711,432; \$53,036: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on February 1, 2013 and June 30, 2013. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Grant Award Available to Draw \$8,749,312: This adjustment indicates the balance of federal grant awards that will be available to be drawn down to fund unexpended appropriations. Grant revenue is typically drawn down on a reimbursement basis after expenditures have been made.
- Prior Year September Operating Reversions \$899: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2012. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.

- Current Year September Operating Reversions \$157: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2013. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.

Environmental Protection

Fund Name and Number : Grants and Donation Trust Fund - 2339

Office of Policy and Budget - July 2013

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2014 - 2015	
Department Title:	Department of Environmental Protection
Trust Fund Title:	Grants & Donations Trust Fund
Budget Entity:	All Programs: Department of Environmental Protection 37 00 00 00
LAS/PBS Fund Number:	2-339

	Balance as of 6/30/2013	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	155,290.31 (A)		155,290.31
ADD: Other Cash (See Instructions)	(B)		0.00
ADD: Investments	332,816.12 (C)		332,816.12
ADD: Outstanding Accounts Receivable	1,433,232.84 (D)		1,433,232.84
ADD: Anticipated Grant Awards	8,749,311.83 (E)		8,749,311.83
Total Cash plus Accounts Receivable	10,670,651.10 (F)	0.00	10,670,651.10
LESS Allowances for Uncollectibles	(G)		0.00
LESS Approved "A" Certified Forwards	32,225.35 (H)		32,225.35
Approved "B" Certified Forwards	(H)		0.00
Approved "FCO" Certified Forwards	8,251,405.04 (H)		8,251,405.04
LESS: Other Accounts Payable (Nonoperating)	1,471,413.80 (I)		1,471,413.80
LESS: _____	(J)		0.00
Unreserved Fund Balance, 07/01/13	915,606.91 (K)	0.00	915,606.91 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Grants & Donations Trust Fund

LAS/PBS Fund Number: 2-339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (309,008.80) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 68,200.00 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 8,074,513.72 (D)

A/P not C/F-Operating Categories (D)

Anticipated Grant Awards (8,749,311.83) (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (915,606.91) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 915,606.91 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Page 1 of 2

Department:	Environmental Protection
Fund Name:	Grants & Donations Trust Fund
FLAIR #: *	339074
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Exempt From Termination </div> <div> <input type="checkbox"/> Re-create without modification (last action was initial create) </div> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> Retain without modification </div> <div> <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) </div> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Create New Fund </div> <div> <input type="checkbox"/> Terminate Existing Fund </div> </div>

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For All Trust Funds scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 403.1832 Florida Statutes; A broad based fund to be used for various environmental and natural resource program purposes for which state funds were intended. Serves as a depository for non-federal grant funds received by the department and not otherwise deposited directly into a separate trust fund.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Section 403.1832 Florida Statutes. Various grant revenues, donations, and interest earnings on investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	None.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	None.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The fund must be continued based on statutory requirements and the need to properly maintain and account for non-federal grant funding. Activities supported by the fund: Executive Direction; External Affairs; Public Land Leasing; Process Water Resource Permits; Assure Compliance with Statutory Requirements; Provide Technical Assistance, Public Education and Outreach; Fund Priority Public Health and Water Resource Protection and Restoration Projects; Monitor, Assess and Prioritize Impaired Surface and Ground Waters; Monitor Ambient Air Quality; Conduct Geologic Research Projects; Resource Management; Visitor Services / Recreation; On-Site Emergency Response, Off-Site Coordination and Assistance and Cost Recovery.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
FLORIDA FOREVER TRUST FUND (20-2-348XXX)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirement as its revenue sources result entirely from bond proceeds or transfers from other trust funds within the Department.

Department of Environmental Protection
Florida Forever Trust Fund
2-348

Revenue Estimates Explanation:

- The primary revenues for this trust fund are from bond sales and transfers from other trust funds.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
Florida Forever Trust Fund
2-348

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Adjustment to Line A (\$99,581,738): This adjustment is necessary to record approved certified/carry forward amounts for encumbrances as of the end of the previous fiscal year. It also includes the amount of approved carry forward amounts for encumbrances as of the end of the previous fiscal year that was reverted in the Florida Forever Program Trust Fund (2-349) and re-appropriated in this fund on June 30, 2013.

Environmental Protection

Fund Name and Number : Florida Forever Trust Fund - 348020

Office of Policy and Budget - July 2013

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Florida Forever Trust Fund
LAS/PBS Fund Number:	State Lands 37 10 00 00
	2-348

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	105,870,595.58	(C)		105,870,595.58
ADD: Outstanding Accounts Receivable	64,445.03	(D)		64,445.03
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	105,935,040.61	(F)	0.00	105,935,040.61
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	98,697,535.01	(H)		98,697,535.01
LESS: Other Accounts Payable (Nonoperating)	10,744.52	(I)		10,744.52
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/13	7,226,761.08	(K)	0.00	7,226,761.08 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Florida Forever Trust Fund

LAS/PBS Fund Number: 2-348

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (105,735,800.39) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description

SWFS Adjustment # and Description

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

Approved "C" Carry Forward Total (FCO) per LAS/PBS 98,509,039.31 (D)

A/P not C/F-Operating Categories

ADJUSTED BEGINNING TRIAL BALANCE: (7,226,761.08) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 7,226,761.08 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Page 1 of 2

Department:	Environmental Protection
Fund Name:	Florida Forever Trust Fund
FLAIR #:	348XXX
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<input checked="" type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 259.1051 F.S. Focus on acquiring parcels to facilitate and protect the state's ecosystems, water resource development, water supply development, the implementation of surface water improvement and management plans, and the provision of green space and recreation opportunities.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Sections 201.15, 215.618, 259.032, 259.105 and 375.031, F.S. Bond proceeds and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Bond Covenants and IRS regulations. Sections 259.1051, 259.032, 259.105, 375.031, 215.618 and 201.15 F.S.. Continue the authorization of purchases of lands of the type acquired through the Preservation 2000 program, but focus on acquiring parcels to facilitate ecosystem management, water resource development, water supply development, the implementation of surface water improvement and management plans, and the provision of green space and recreation opportunities.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	Trust Fund established for bond covenants.
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	N/A
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

Department of Environmental Protection
Florida Forever Program Trust Fund
2-349

THIS FUND WAS TERMINATED ON JULY 1, 2013

Revenue Estimates Explanation:

- The revenues for this trust fund are from transfers from the Florida Forever Trust Fund.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Florida Forever Program Trust Fund
LAS/PBS Fund Number:	State Lands 37 10 00 00
	2-349

THIS FUND WAS TERMINATED ON JULY 1, 2013

	Balance as of 6/30/2013	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(A)		0.00
ADD: Other Cash (See Instructions)	(B)		0.00
ADD: Investments	(C)		0.00
ADD: Outstanding Accounts Receivable	(D)		0.00
ADD: Anticipated transfers from Florida Forever TF	(E)		0.00
Total Cash plus Accounts Receivable	0.00 (F)	0.00	0.00
LESS Allowances for Uncollectibles	(G)		0.00
LESS Approved "A" Certified Forwards	(H)		0.00
Approved "B" Certified Forwards	(H)		0.00
Approved "FCO" Certified Forwards	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	(I)		0.00
LESS: _____	(J)		0.00
Unreserved Fund Balance, 07/01/13	0.00 (K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Florida Forever Program Trust Fund

LAS/PBS Fund Number: 2-349

*****THIS FUND WAS TERMINATED ON JULY 1, 2013*****

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) **0.00** (F)

DIFFERENCE: **0.00** (G)*

***SHOULD EQUAL ZERO.**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
INTERNAL IMPROVEMENT TRUST FUND (20-2-408001)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

		<u>FY 2013/2014</u>
TOTAL PROJECTED REVENUE		18,709,900
<u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u>		
RICO DISTRIBUTIONS	103207	309,575
RISK MANAGEMENT INSURANCE	103241	90,420
TRANSFER-IFAS/LAKEWATCH	105015	350,000
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	44,669
TRANSFER-WORKING CAPITAL TRUST FUND	180222	533,141
TRANSFER-SAVE OUR EVERGLADES TRUST FUND	182001	5,000,000
TRANSFER-ADMINISTRATIVE TRUST FUND	185080	816,295
LAND DOCUMENT SYSTEM TECHNOLOGY PROJECT	201310	800,000
PAYMENT OF SALES TAX	310228	600,000
SERVICE CHARGE TO GENERAL REVENUE (8.0%)	310322	1,419,632
<u>DFS/ASSESSMENT ON INVESTMENT</u>	<u>310403</u>	<u>19,200</u>
TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS		9,982,932
BALANCE		8,726,968
5% TRUST FUND RESERVE	\$	<u>436,348</u>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection
Internal Improvement Trust Fund
2-408

Revenue Estimates Explanation:

- The revenues received from fees, charges, sales and leases are based on trend analyses prepared in consultation with the program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous years were taken into consideration in preparing the revenue estimates.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
Internal Improvement Trust Fund
2-408

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Prior Year September Operating Reversions \$534: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2012. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Adjustment to Line A (\$500,000): This adjustment is necessary to record approved certified/carry forward amounts for encumbrances as of the end of the previous fiscal year.
- Current Year September Operating Reversions \$9,800: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2013. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Internal Improvement Trust Fund
LAS/PBS Fund Number:	State Lands 37 10 00 00
	2-408

	Balance as of 6/30/2013	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	150,169.11 (A)		150,169.11
ADD: Other Cash (See Instructions)	(B)		0.00
ADD: Investments	18,267,929.39 (C)		18,267,929.39
ADD: Outstanding Accounts Receivable	862,672.42 (D)		862,672.42
ADD: _____	(E)		0.00
Total Cash plus Accounts Receivable	19,280,770.92 (F)	0.00	19,280,770.92
LESS Allowances for Uncollectibles	422,119.31 (G)		422,119.31
LESS Approved "A" Certified Forwards	302,546.60 (H)		302,546.60
Approved "B" Certified Forwards	(H)		0.00
Approved "FCO" Certified Forwards	500,000.00 (H)		500,000.00
LESS: Other Accounts Payable (Nonoperating)	663,431.65 (I)		663,431.65
LESS: _____	(J)		0.00
Unreserved Fund Balance, 07/01/13	17,392,673.36 (K)	0.00	17,392,673.36 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Internal Improvement Trust Fund

LAS/PBS Fund Number: 2-408

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (17,892,673.36) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 500,000.00 (D)

A/P not C/F-Operating Categories (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (17,392,673.36) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 17,392,673.36 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Page 1 of 2

Department:	Environmental Protection
Fund Name:	Internal Improvement Trust Fund
FLAIR #:	408001
Name	
Position	
Telephone No. of Person	
Completing Form:	
Type of Action Requested :	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create)
(Check one)	<input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create)
	<input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For All Trust Funds scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 253.01, Florida Statutes. To provide for the acquisition, management, administration, protection and conservation of state-owned lands.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Sections 253.01, 253.02, 253.025, 253.034, 253.0347, 253.82, 270.22, 270.23 Florida Statutes. Agriculture, marina and dock leases, commercial upland leases, proceeds from the sales of surplus lands, various fees and leases from land transactions and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Section 253.01(2)(a), Florida Statutes: All revenues accruing from sources designated by law for deposit in the Internal Improvement Trust Fund shall be used for the acquisition, management, administration, protection, and conservation of state-owned lands.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Fund continuation: To provide for the acquisition, management, administration, protection and conservation of state-owned lands. Activities supported by this fund: General Counsel; Coordinate and Evaluate Land Management Plans; Conduct Appraisals, Survey and Map Lands for Purchase; Conduct Land Acquisition Negotiations; Perform Closings on State Land Acquisitions; Public Land Leasing; Surplusing Property; Establish Water Quality Criteria and Standards; Develop TMDL Determinations for Impaired Waters.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
LAND ACQUISITION TRUST FUND (20-2-423001)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

	<u>FY 2013/2014</u>	
TOTAL PROJECTED REVENUE		233,912,245
<u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u>		
RISK MANAGEMENT INSURANCE	103241	92,488
TRANSFER-FWCC FOR LAW ENFORCEMENT	105552	7,627,304
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	42,681
DEBT SERVICE-FL FOREVER/P2000	089070	151,206,415
TRANSFER-FLORIDA FOREVER TRUST FUND	180049	10,000,000
TRANSFER-WORKING CAPITAL TRUST FUND	180222	2,893,863
TRANSFER-STATE PARK TF/ OPERATIONS	181071	34,086,590
TRANSFER-SAVE OUR EVERGLADES TRUST FUND	182001	18,000,000
TRANSFER-ADMINISTRATIVE TF	185080	2,063,737
TRANSFER-ENVIRONMENTAL LAB TF	185083	5,909,158
GENERAL REVENUE SERVICE CHARGES	310322	68,960
<u>DFS/ASSESSMENT ON INVESTMENT</u>	<u>310403</u>	<u>42,000</u>
TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS		232,033,196
BALANCE		<u>1,879,049</u>
5% TRUST FUND RESERVE	\$	<u><u>93,952</u></u>

Department of Environmental Protection
Land Acquisition Trust Fund
2-423

Revenue Estimates Explanation:

- The Documentary Stamp Tax received from the Department of Revenue is projected using the figures from the latest Revenue Estimating Conference. Revenue for Debt Service equals the debt service schedule requirements. State Board of Administration supplies the dollar amount needed each year.
- Revenue projections for Fees & Charges were based on trend analyses prepared in consultation with the program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous years were taken into consideration in preparing the revenue estimates.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection
Explanation for Adjustments in Schedule I Section III
Land Acquisition Trust Fund
2-423

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Current Year September Operating Reversions \$2,084: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2013. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Prior Year September Operating Reversions \$11,874: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2012. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Fixed Capital Outlay Reversions \$289: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on June 30, 2013. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Adjustment to Line A (\$19,001,876): This adjustment is necessary to record approved certified/carry forward amounts for encumbrances as of the end of the previous fiscal year.
- Other Adjustments to Line A (1,893,820): This adjustment is necessary to record the impact to expenditures in the current year for long term contract advances made in prior years.

Environmental Protection

Fund Name and Number : Land Acquisition Trust Fund - 2423

Office of Policy and Budget - July 2013

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Land Acquisition Trust Fund
LAS/PBS Fund Number:	Recreation & Parks 3750 00 00
	2-423

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	7,133,357.64	(A)		7,133,357.64
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	64,185,485.91	(C)		64,185,485.91
ADD: Outstanding Accounts Receivable	400,180.73	(D)		400,180.73
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	71,719,024.28	(F)	0.00	71,719,024.28
LESS Allowances for Uncollectibles	1,165.99	(G)		1,165.99
LESS Approved "A" Certified Forwards	191,180.97	(H)		191,180.97
Approved "B" Certified Forwards	15,275.01	(H)		15,275.01
Approved "FCO" Certified Forwards	34,143,770.43	(H)		34,143,770.43
LESS: Other Accounts Payable (Nonoperating)	123,648.31	(I)		123,648.31
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/13	37,243,983.57	(K)	0.00	37,243,983.57 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Land Acquisition Trust Fund

LAS/PBS Fund Number: 2-423

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (70,806,373.86) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description

SWFS Adjustment # and Description

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 15,275.01 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 33,547,115.28 (D)

A/P not C/F-Operating Categories

ADJUSTED BEGINNING TRIAL BALANCE: (37,243,983.57) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 37,243,983.57 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

Page 1 of 2

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 375.041 F.S. This fund was created to facilitate and expedite the acquisition of land, water areas and related resources required to accomplish the purpose stated in the Outdoor Recreation & Conservation Act. It is also used to pay bond debt service and to construct, improve, enlarge, extend, operate and maintain capital improvements and facilities in accordance with the state's Comprehensive Multipurpose Outdoor Recreation Plan.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Section 201.15 F.S. Documentary Stamp taxes, sale of surplus land, donations, fees, charges and other moneys as authorized by acts of the Legislature and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Section 375.041 F.S. Trust fund expenditures should be in accordance with the Outdoor Recreation and Conservation Act of 1963.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	The Land Acquisition Trust Fund is exempt from termination according to the State Constitution. Revenues are legally pledged by the state or public body to meet debt service.
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	N/A
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
MINERALS TRUST FUND (20-2-499001)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirement as 50% of its severance tax revenue which is in excess of 150% of appropriations is transferred to the General Revenue Fund. The remaining 50% of the excess is transferred to the Nonmandatory Land Reclamation Trust Fund.

Department of Environmental Protection
Minerals Trust Fund
2-499

Revenue Estimates Explanation:

- The Fees and Charges and Sales of Goods & Services Revenue estimates are based on trend analyses prepared in consultation with the program areas. Revenue historically remains fairly constant. Atypical peaks or valleys in previous years were taken into consideration in preparing revenue estimates.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.
- The revenue received from the Department of Revenue is projected using the figures from the latest Revenue Estimating Conference.

Environmental Protection

Fund Name and Number : Minerals Trust Fund - 2499

[illegible]

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Minerals Trust Fund
LAS/PBS Fund Number:	Florida Geological Survey 37010200
	2-499

	Balance as of 6/30/2013	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	53,430.68 (A)		53,430.68
ADD: Other Cash (See Instructions)			0.00
ADD: Investments	2,764,527.47 (C)		2,764,527.47
ADD: Outstanding Accounts Receivable	238,830.08 (D)		238,830.08
ADD: _____			0.00
Total Cash plus Accounts Receivable	3,056,788.23 (F)	0.00	3,056,788.23
LESS Allowances for Uncollectibles	1,781.02 (G)		1,781.02
LESS Approved "A" Certified Forwards	61,119.90 (H)		61,119.90
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	7,250.07 (I)		7,250.07
LESS: _____			0.00
Unreserved Fund Balance, 07/01/13	2,986,637.24 (K)	0.00	2,986,637.24 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title:	Department of Environmental Protection
Trust Fund Title:	Minerals Trust Fund
LAS/PBS Fund Number:	2-499

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds;	(2,986,637.24)	(A)
GLC 539XX for proprietary and fiduciary funds		

Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description		(C)
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SWFS Adjustment # and Description		(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS		(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
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A/P not C/F-Operating Categories		(D)
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		(D)
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		(D)
--	--	-----

		(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	(2,986,637.24)	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	2,986,637.24	(F)
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DIFFERENCE:	0.00	(G)*
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***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Page 1 of 2

Department:	Environmental Protection
Fund Name:	Minerals Trust Fund
FLAIR #:	499001
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<div> <input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) </div> <div> <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) </div> <div> <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund </div>

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 376.40, F.S. To serve as a repository for designated revenues to provide for prompt investigation and assessment of surface or underground remedial action to repair, replace, or restore to a safe condition test sites, wells and facilities at the affected site or location; rehabilitation of contamination at sites; maintenance monitoring, inspection and supervision of sites or facilities that have been repaired, replaced or restored; to fund administrative costs of programs established to reclaim lands disturbed by the severance of minerals; to fund geological survey of the state; and to fund regulation of oil and gas exploration.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	All fees charged permittees under ss 377.24, 377.2408, and 377.2425, penalties, judgments, recoveries, reimbursements, and other fees and charges related to incidents which may effect safety or threaten to cause environmental damage or contamination as a result of incidents involving petroleum exploration and production activities; the transfer of severance tax revenues from the Department of Revenue (211.06, 211.31, 211.3103 & 211.3106), and interest earnings on the investment of idle cash. Additionally, ss 377.247 Designation and distribution of earnings owed to owners of mineral rights who are unknown or unlocated; ss 377.41 Disposition of fines; ss 211.31 Levy of tax on severances of certain solid minerals; and ss 211.3103 Levy of tax on severance of phosphate rock.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	The state statutes require that all funding should be utilized in accordance with legislative intent for the appropriation. Otherwise there are no other state or federal requirements.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	NonMandatory Land Reclamation Trust Fund.

6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A
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For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	This trust fund is needed to receive designated taxes on severance of minerals to fund the administration cost of programs of this state established to reclaim those lands disturbed by the severance of minerals. Activities supported by this fund include: Process Water Resource Permits; Provide Technical Assistance, Public Education and Outreach; Fund Priority Public Health and Water Resource Protection and Restoration Projects; Fund Mine Reclamation Projects; Conduct Geologic Research Projects.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
NONMANDATORY LAND RECLAMATION TRUST FUND (20-2-506002)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

		<u>FY 2013/2014</u>
TOTAL PROJECTED REVENUE		2,709,000
<u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u>		
RISK MANAGEMENT INSURANCE	103241	21,259
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	7,203
TRANSFER-WORKING CAPITAL TRUST FUND	180222	1,111,483
TRANSFER-ADMINISTRATIVE TRUST FUND	185080	181,369
SERVICE CHARGE TO GENERAL REVENUE	310322	45,000
<u>DFS/ASSESSMENT ON INVESTMENT</u>	<u>310403</u>	<u>38,000</u>
TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS		1,404,314
BALANCE		<u>1,304,686</u>
5% TRUST FUND RESERVE		\$ <u><u>65,234</u></u>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection
Nonmandatory Land Reclamation Trust Fund
2-506

Revenue Estimates Explanation:

- The Phosphate Severance Tax projection is based on the latest Revenue Estimating Conference.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
Nonmandatory Land Reclamation Trust Fund
2-506

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Statewide Financial Statement Adjustment \$3,410,805: This adjustment is necessary to record prior year financial statement adjustments to the beginning balance made by the Department of Financial Services (DFS).
- Adjustment to Line A (\$31,168,036): This adjustment is necessary to record approved certified/carry forward amounts for encumbrances as of the end of the previous fiscal year.

Environmental Protection

Fund Name and Number : Nonmandatory Land Reclamation Trust Fund - 2506

Office of Policy and Budget - July 2013

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Nonmandatory Land Reclamation Trust Fund
LAS/PBS Fund Number:	Water Resource Management 37350400
	2-506

	Balance as of 6/30/2013	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	59,899.93 (A)		59,899.93
ADD: Other Cash (See Instructions)			0.00
ADD: Investments	35,287,717.61 (C)		35,287,717.61
ADD: Outstanding Accounts Receivable	25,409.98 (D)		25,409.98
ADD: _____			0.00
Total Cash plus Accounts Receivable	35,373,027.52 (F)	0.00	35,373,027.52
LESS Allowances for Uncollectibles			0.00
LESS Approved "A" Certified Forwards	16,630.52 (H)		16,630.52
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards	24,982,258.88 (H)		24,982,258.88
LESS: Other Accounts Payable (Nonoperating)	20,468.70 (I)		20,468.70
LESS: _____			0.00
Unreserved Fund Balance, 07/01/13	10,353,669.42 (K)	0.00	10,353,669.42 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title:

Department of Environmental Protection

Trust Fund Title:

Nonmandatory Land Reclamation Trust Fund

LAS/PBS Fund Number:

2-506

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds;
GLC 539XX for proprietary and fiduciary funds

(33,919,110.87) (A)

Subtract Nonspendable Fund Balance (GLC 56XXX)

(B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description

(C)

SWFS Adjustment # and Description

(C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

(D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS

23,565,441.45 (D)

A/P not C/F-Operating Categories

(D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE:

(10,353,669.42) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)

10,353,669.42 (F)

DIFFERENCE:

0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Page 1 of 2

Department:	Environmental Protection
Fund Name:	NonMandatory Land Reclamation Trust Fund
FLAIR #:	506002
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Chapter 99-99, Laws of Florida. For the reclamation and acquisition of unreclaimed lands disturbed by phosphate mining and not subject to mandatory reclamation.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Sections 403.0885, 403.4154 Florida Statutes. Lien foreclosures, land sales, phosphogypsum stack registration fees, and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	For the reclamation and acquisition of unreclaimed lands disturbed by phosphate mining and not subject to mandatory reclamation; the abatement of an imminent hazard as provided by s. 403.4154(3); for closing an abandoned phosphogypsum stack system as provided by s. 403.4154(5); basic management or protection of reclaimed, restored, or preserved phosphate lands; for the implementation of the NPDES permitting program authorized by 403.0885, as it applies to phosphate mining and beneficiation facilities, phosphate fertilizer production facilities, phosphate loading and handling facilities; the regulation of dams; and the phosphogypsum management program pursuant to s. 403.4154.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Fund should be continued for land reclamation activities described in #1 above. Activities supported by fund: Process Water Resource Permits; Assure Compliance with Statutory Requirements; Provide Technical Assistance, Public Education and Outreach; Fund Priority Public Health and Water Resource Protection and Restoration Projects; Fund Mine Reclamation Projects.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
PERMIT FEE TRUST FUND (20-2-526001)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

		<u>FY2013/2014</u>
TOTAL PROJECTED REVENUE		11,945,000
<u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u>		
RISK MANAGEMENT INSURANCE	103241	750
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	47,269
TRANSFER-ADMINISTRATIVE TRUST FUND	185080	376,798
REFUNDS	2200XX	400,000
DISTRIBUTION - INDUSTRIAL SITING FEES	310118	90,000
SERVICE CHARGE TO GENERAL REVENUE (8.0%)	310322	923,200
<u>DFS/ASSESSMENT ON INVESTMENT</u>	<u>310403</u>	<u>5,100</u>
TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS		1,843,117
BALANCE		<u>10,101,883</u>
5% TRUST FUND RESERVE		\$ <u><u>505,094</u></u>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection
Permit Fee Trust Fund
2-526

Revenue Estimates Explanation:

- The Permit Fees and Siting revenues received in the Permit Fee Trust Fund are projected based on historical trend analyses prepared in consultation with the program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous years were taken into consideration in preparing the estimates.
- The projected interest revenue was based upon historical interest earnings in the previous fiscal years, the cash and investment balance in the fund and anticipated interest rates. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
Permit Fee Trust Fund
2-526

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Prior Year September Operating Reversions \$49: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2012. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Current Year September Operating Reversions \$216: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2013. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department:	37	Environmental Protection	Budget Period: 2014-15
Program:	37150000	District Offices	
Fund:	2526	Permit Fee Trust Fund	
Specific Authority:	Sections 161.041, 161.053, 161.0535, 161.091, 373.109, 403.087, 403.518, 403.5365, 403.861, 403.9421, Florida Statutes		
Purpose of Fees Collected:	To provide funding for the operating costs of permitting, field services, and support activities.		

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2012 - 13	FY 2013 - 14	FY 2014 - 15
<u>Receipts:</u>			
Water Facilities - Permit Fees	6,348,272	6,000,000	6,000,000
Water NPDES - Permit Fees	4,597,788	4,150,000	4,150,000
Beach - Permit Fees	1,304,133	825,000	825,000
Air & Waste Permit Fees and others	1,051,358	850,000	850,000
Total Fee Collection to Line (A) - Section III	13,301,551	11,825,000	11,825,000

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	7,838,409	8,685,465	8,889,115
Other Personal Services	-	-	80,288
Expenses	866,620	1,024,388	706,996
Operating Capital Outlay	-	4,597	4,597
G/A & Special Categories	225,493	953,818	163,279
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	8,930,522	10,668,268	9,844,275

Basis Used: Indirect cost: Tr/Admin. TF, Tr/Working Cap. TF, Assessment on investments, Distribution-Industrial Siting Fees.

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	13,301,551	11,825,000
TOTAL SECTION II	(B)	8,930,522	9,844,275
TOTAL - Surplus/Deficit	(C)	4,371,029	1,980,725

EXPLANATION of LINE C:

This program is also supported by permitting fees, fines, forfeits, judgements and interest earnings on investments of idle cash.
The fund also has a carry forward balance in the prior and current years.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Permit Fee Trust Fund
LAS/PBS Fund Number:	Water Resource Protection and Restoration 37150100
	2-526

	Balance as of 6/30/2013	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	236,210.83 (A)		236,210.83
ADD: Other Cash (See Instructions)	7,177.89 (B)		7,177.89
ADD: Investments	5,508,000.25 (C)		5,508,000.25
ADD: Outstanding Accounts Receivable	31,864.04 (D)		31,864.04
ADD: _____	(E)		0.00
Total Cash plus Accounts Receivable	5,783,253.01 (F)	0.00	5,783,253.01
LESS Allowances for Uncollectibles	22,034.76 (G)		22,034.76
LESS Approved "A" Certified Forwards	228,918.07 (H)		228,918.07
Approved "B" Certified Forwards	(H)		0.00
Approved "FCO" Certified Forwards	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	318,997.98 (I)		318,997.98
LESS: _____	(J)		0.00
Unreserved Fund Balance, 07/01/13	5,213,302.20 (K)	0.00	5,213,302.20 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Permit Fee Trust Fund

LAS/PBS Fund Number: 2-526

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (5,213,302.20) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (5,213,302.20) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 5,213,302.20 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Page 1 of 2

Department:	Environmental Protection
Fund Name:	Permit Fee Trust Fund
FLAIR #: *	526001
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Exempt From Termination </div> <div> <input type="checkbox"/> Re-create without modification (last action was initial create) </div> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> Retain without modification </div> <div> <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) </div> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Create New Fund </div> <div> <input type="checkbox"/> Terminate Existing Fund </div> </div>

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For All Trust Funds scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Permit Fee Trust Fund was created in Section 403.0871 F.S., for the purpose of receiving funds for applications for permits and shall be used by the department with the advice and consent of the Legislature to supplement appropriations and other funds received by the department for the administration of its responsibilities.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Sections 161.041, 161.053, 161.0535, 161.091, 373.109, 403.087, 403.0871, 403.518, 403.5365, 403.861, 403.9421 F.S. Permitting fees, fines, forfeitures, judgments and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	To provide funding for the operating cost of permitting, field services, and support activities
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	Statutory ceiling on permit fees limits the amount of fees that can be collected, thereby funding of these activities have historically been shared by General Revenue, trust funds and federal sources

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Fund should be continued to serve as a depository for permit revenues as described in #1 above. Activities supported by fund: Habitat Restoration; Oversee Responsible Party Cleanups through Enforcement; Process Water Resource Permits; Assure Compliance with Statutory Requirements; Provide Technical Assistance, Public Education and Outreach; Fund Priority Public Health and Water Resource Protection and Restoration Projects; Establish Water Quality Criteria and Standards; Monitor, Assess and Prioritize Impaired Surface and Ground Waters; Develop TMDL Determinations for Impaired Waters; Implement Design and Construction Projects; Review and Approve Permits; Compliance Assurance for Beach Management; Process Solid and Hazardous Waste Permit Applications, Variances, Exemptions, Certifications and Registrations; Conduct Solid and Hazardous Waste Compliance Assurance; Conduct Petroleum Storage Systems Compliance Assurance; Coordination of Siting Acts, Other Certifications and Report Reviews.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
WATER PROTECTION & SUSTAINABILITY PROGRAM TRUST FUND (20-2-603001)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

		<u>FY 2013/2014</u>
TOTAL PROJECTED REVENUE		300,000
<u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u>		
TRANSFER TO WATER QUALITY ASSURANCE TRUST FUND	181069	260,360
SERVICE CHARGE TO GENERAL REVENUE (8.0%)	310322	22,640
<u>DFS/ASSESSMENT ON INVESTMENTS</u>	<u>310403</u>	<u>17,000</u>
TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS		300,000
BALANCE		<u>0</u>
5% TRUST FUND RESERVE	\$	<u><u>0</u></u>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection
Water Protection & Sustainability Program Trust Fund
2-603

Revenue Estimates Explanation:

- The projected interest revenue is based upon the cash and investment balance in the fund and anticipated interest rates; these estimates are amended quarterly when the trust funds status review is performed.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
Water Protection and Sustainability Program Trust Fund
2-603

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Adjustment to Line A (\$26,353,220): This adjustment is necessary to record approved certified/carry forward amounts for encumbrances as of the end of the previous fiscal year.
- Other Adjustment to Line A (\$11,581,642): This adjustment is necessary to record the impact to expenditures in the current year for long term contract advances made in prior years.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2014 - 2015	
Department Title:	Department of Environmental Protection
Trust Fund Title:	Water Protection & Sustainability Program Trust Fund
Budget Entity:	Water Resource Management 37350400
LAS/PBS Fund Number:	2-603

	Balance as of 6/30/2013	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	5,451.91 (A)		5,451.91
ADD: Other Cash (See Instructions)			0.00
ADD: Investments	25,268,590.17 (C)		25,268,590.17
ADD: Outstanding Accounts Receivable	15,207.05 (D)		15,207.05
ADD: Anticipated Interest Earnings/Program Adv	6,559.32 (E)		6,559.32
Total Cash plus Accounts Receivable	25,295,808.45 (F)	0.00	25,295,808.45
LESS Allowances for Uncollectibles			0.00
LESS Approved "A" Certified Forwards			0.00
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards	25,286,989.47 (H)		25,286,989.47
LESS: Other Accounts Payable (Nonoperating)	8,818.98 (I)		8,818.98
LESS: _____			0.00
Unreserved Fund Balance, 07/01/13	0.00 (K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title:	Department of Environmental Protection
Trust Fund Title:	Water Protection & Sustainability Program Trust Fund
LAS/PBS Fund Number:	2-603

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	(33,242,829.78)	(A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)	8,040,186.74	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description		(C)
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SWFS Adjustment # and Description		(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS		(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	25,209,202.36	(D)
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A/P not C/F-Operating Categories		(D)
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Anticipated Interest Earnings on Program Advances	(6,559.32)	(D)
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		(D)
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		(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	0.00	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	0.00	(F)
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DIFFERENCE:	0.00	(G)*
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***SHOULD EQUAL ZERO.**

Page 1 of 2

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Water Protection and Sustainability Trust Fund was created for the purpose of providing funding assistance to the Water Management Districts for the implementation of alternative water supply programs.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Beginning in fiscal year 2009-2010, SB1750 eliminated documentary stamp tax distributions into this fund.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Requirements: To provide funding assistance to the Water Management Districts for the implementation of alternative water supply programs as provided in s. 373.707. To provide funding for the implementation of best management practices and capital project expenditures necessary for the implementation of the goals of the total maximum daily loads program established in s. 403.067 associated with agricultural and nonagricultural nonpoint sources. To provide funding for surface water restoration activities in Water Management District designated priority water bodies. To provide funding for the Disadvantaged Small Community Wastewater Grant Program as provided in s. 403.1838.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	While the originally established revenue stream for this fund has been discontinued, prior year fixed capital outlay appropriations are still being expended from this fund, and non-operating transfers, such as the statutorily established transfer to the Water Quality Assurance Trust Fund for the TMDL Program, are still being made. Interest on investments is also still accumulating.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
SOLID WASTE MANAGEMENT TRUST FUND (20-2-644001)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

		<u>FY 2013/2014</u>
TOTAL PROJECTED REVENUE		19,609,111
<u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u>		
TRANSFER-DOH/BIOMEDICAL WASTE REDUCTION	100296	880,000
TRANSFER-DACS/MOSQUITO CONTROL	102605	2,660,000
RISK MANAGEMENT INSURANCE	103241	24,124
TRANSFER-UF/RESEARCH & TESTING	104014	700,000
TRANSFER-FWCC FOR LAW ENFORCEMENT	105552	2,803,054
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	20,388
TRANSFER-GENERAL REVENUE	180056	2,000,000
TRANSFER-WORKING CAPITAL TRUST FUND	180222	924,229
TRANSFER-SAVE OUR EVERGLADES TRUST FUND	182001	5,000,000
TRANSFER-ADMINISTRATIVE TRUST FUND	185080	725,565
TRANSFER-ENVIRONMENTAL LAB TRUST FUND	185083	811,736
<u>DFS/ASSESSMENT ON INVESTMENT</u>	<u>310403</u>	<u>9,600</u>
TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS		16,558,696
BALANCE		<u>3,050,415</u>
5% TRUST FUND RESERVE		\$ <u>152,521</u>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection
Solid Waste Management Trust Fund
2-644

Revenue Estimates Explanation:

- The Waste Tire Fees revenue projections are provided by the Department of Revenue.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.
- Revenue estimates for licenses and permits are based on trend analyses prepared in consultation with program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous years were taken into consideration in preparing revenue estimates.

Department of Environmental Protection
Explanation for Adjustments in Schedule I Section III
Solid Waste Management Trust Fund
2-644

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Fixed Capital Outlay Reversions \$86,920; \$2,160: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on February 1, 2013 and June 30, 2013. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Adjustment to Line A (\$2,757,429): This adjustment is necessary to record approved certified/carry forward amounts for encumbrances as of the end of the previous fiscal year.

Environmental Protection

Fund Name and Number : Solid Waste Management Trust Fund - 2644

Office of Policy and Budget - July 2013

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 37 Environmental Protection **Budget Period: 2014-15**
Program: 37450300 Waste Management
Fund: 2644 Solid Waste Management Trust Fund
Specific Authority: Section 253.270, Florida Statutes
Purpose of Fees Collected: Fees are collected for waste tire abatement and management.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL FY 2012-13	ESTIMATED FY 2013-14	REQUEST FY 2014-15
<u>Receipts:</u>			
Licenses and Permits	127,095	100,000	100,000
DOR Waste Tire Fees	18,110,543	19,286,111	19,671,833
Total Fee Collection to Line (A) - Section III	18,237,638	19,386,111	19,771,833

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	3,700,835	4,206,723	4,208,608
Other Personal Services	132,836	142,552	149,377
Expenses	445,079	485,169	481,315
Operating Capital Outlay	63,302	105,013	105,013
Other Operating Costs	5,797,886	7,603,441	7,612,407
Indirect Costs Charged to Trust Fund	2,123,391	2,471,130	2,520,826
Total Full Costs to Line (B) - Section III	12,263,329	15,014,028	15,077,546

Basis Used: Indirect costs are a prorated share of transfers to support the Administrative Trust Fund, Environmental Lab Trust Fund, Working Capital Trust Fund, and assessment on investments.

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	18,237,638	19,386,111
TOTAL SECTION II	(B)	12,263,329	15,014,028
TOTAL - Surplus/Deficit	(C)	5,974,309	4,372,083

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2014 - 2015	
Department Title:	Department of Environmental Protection
Trust Fund Title:	Solid Waste Management Trust Fund
Budget Entity:	Waste Management 37 45 00 00
LAS/PBS Fund Number:	2-644

	Balance as of 6/30/2013	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	49,841.61 (A)		49,841.61
ADD: Other Cash (See Instructions)	(B)		0.00
ADD: Investments	7,661,736.49 (C)		7,661,736.49
ADD: Outstanding Accounts Receivable	1,491,556.81 (D)		1,491,556.81
ADD: _____	(E)		0.00
Total Cash plus Accounts Receivable	9,203,134.91 (F)	0.00	9,203,134.91
LESS Allowances for Uncollectibles	(G)		0.00
LESS Approved "A" Certified Forwards	181,876.72 (H)		181,876.72
Approved "B" Certified Forwards	37,310.00 (H)		37,310.00
Approved "FCO" Certified Forwards	2,715,575.13 (H)		2,715,575.13
LESS: Other Accounts Payable (Nonoperating)	795.75 (I)		795.75
LESS: _____	(J)		0.00
Unreserved Fund Balance, 07/01/13	6,267,577.31 (K)	0.00	6,267,577.31 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Solid Waste Management Trust Fund

LAS/PBS Fund Number: 2-644

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (8,924,990.28) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 37,310.00 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 2,620,102.97 (D)

A/P not C/F-Operating Categories (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (6,267,577.31) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 6,267,577.31 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Page 1 of 2

Department:	Environmental Protection
Fund Name:	Solid Waste Management Trust Fund
FLAIR #:	644001
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Solid Waste Management Trust Fund was created in Section 403.709 F.S., for the purpose of administering the solid waste activities of the department and other state agencies, including grants and technical assistance to local governments, educational programs and regulation and enforcement.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Waste tire fees (403.718); mercury recycling and facility permit fees (403.7186); proceeds from used oil transported (403.759); fines and penalties imposed (403.75-403.769) relating to used oil shall be deposited into the fund (403.759); interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Up to 40% of the waste tire fee revenue deposited annually in this fund shall be allocated for providing technical assistance to local governments and the private sector, performing solid waste regulatory and enforcement functions, preparing solid waste documents and implementing education programs; minimum of 40% for funding a grant program pursuant to s. 403.7095; up to 11% for funding to DACS for mosquito control; up to 4.5% for funding research and training programs relating to solid waste management; up to 4.5% for funding to DOT for litter prevention and control programs.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Continuation of this trust fund is necessary to continue delivery of regulatory services for solid and hazardous waste management. Activities include: Executive Direction; Oversee Responsible Cleanups through Enforcement; Manage Government-Funded Cleanups of Hazardous Waste Contaminated Sites; Process Solid and Hazardous Waste Permit Applications, Variances, Exemptions, Certifications and Registrations; Conduct Solid and Hazardous Waste Compliance Assurance; Conduct Petroleum Systems Compliance Assurance; Reduce Waste; Pass Through Funding to the Florida Department of Agriculture for Collection of Agricultural Pesticides; Fund Waste Management Projects; Conduct Criminal Investigations.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
WASTE WATER TREATMENT STORMWATER MANAGEMENT REVOLVING LOAN TF(20-2-661001)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

THIS FUND IS EXEMPT FROM THE 5 PERCENT TRUST FUND RESERVE REQUIREMENT AS ITS REVENUE SOURCES RESULT ENTIRELY FROM FEDERAL GRANTS OR THE STATE'S MATCHING SHARE FOR THOSE FEDERAL GRANT FUNDS AND INTEREST EARNED THEREON. FEDERAL GRANT FUNDS AND THE STATE'S MATCHING FUNDS ARE LOANED TO LOCAL GOVERNMENT ENTITIES. THOSE GRANT FUNDS ARE THEN REPAYED BACK TO THE DEPARTMENT BY THE LOCAL GOVERNMENT ENTITIES AND ARE THEN LOANED OUT TO OTHER LOCAL GOVERNMENT ENTITIES.

Department of Environmental Protection
Waste Water Treatment Storm Water Mgmt. Revolving Loan Trust Fund
2-661

Revenue Estimates Explanation:

- The grant revenue projections in the Waste Water Treatment Storm Water Management Revolving Loan Trust Fund are based on anticipated federal grant awards. The revenue projections for repayment of loans are based on a loan payment schedule
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
Wastewater Storm Water Management Revolving Loan Trust Fund
2-661

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Adjustment to Line A (\$238,241,047): This adjustment is necessary to record approved certified/carry forward amounts for encumbrances as of the end of the previous fiscal year.
- Fixed Capital Outlay Reversions \$74: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on June 30, 2013. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Adjustment to Line A-Loan Repayments Current Receivable (\$68,733,858): This adjusts the beginning balance for loan repayments that had been recorded as receivable in FY 2012-13, to be repaid in FY 2013-14. The revenues resulting from these repayments are recorded as revenue and closed into the long-term receivable in the final analysis for FY 2012-13 and must therefore be adjusted out to avoid double counting.
- Adjustment to Line A-Loan Repayments Long Term Receivables (\$770,467,491): The long-term nature of the repayment schedule necessitates that the benefit of such repayments to the fund not be shown until such time as those repayments are actually received. This amount represents the impact to the beginning fund balance.
- CWSRF Match Available to be Transferred \$427,600: This adjustment indicates the balance of state match appropriations in other funds that will be available to be transferred to fund unexpended appropriations. Match revenue is typically transferred as needed to meet grant award requirements.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2014 - 2015	
Department Title:	Department of Environmental Protection
Trust Fund Title:	Waste Water Treatment Storm Water Mgmt Revolving Loan Trust Fund
Budget Entity:	Water Resource Management - 37350400
LAS/PBS Fund Number:	2-661

	Balance as of 6/30/2013	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	197,654.14 (A)		197,654.14
ADD: Other Cash (See Instructions)	(B)		0.00
ADD: Investments	290,502,437.60 (C)		290,502,437.60
ADD: Outstanding Accounts Receivable	241,021.35 (D)		241,021.35
ADD: State Match Available to Transfer	427,600.00 (E)		427,600.00
Total Cash plus Accounts Receivable	291,368,713.09 (F)	0.00	291,368,713.09
LESS Allowances for Uncollectibles	(G)		0.00
LESS Approved "A" Certified Forwards	(H)		0.00
Approved "B" Certified Forwards	(H)		0.00
Approved "FCO" Certified Forwards	271,719,875.26 (H)		271,719,875.26
LESS: Other Accounts Payable (Nonoperating)	28,155.49 (I)		28,155.49
LESS: _____	(J)		0.00
Unreserved Fund Balance, 07/01/13	19,620,682.34 (K)	0.00	19,620,682.34 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Waste Water Treatment Storm Water Mgmt Revolving Loan Trust Fund

LAS/PBS Fund Number: 2-661

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (1,145,056,139.03) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 777,540,992.43 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 271,719,875.26 (D)

State Match Available to Transfer (427,600.00) (D)

FY 2012/13 Loan Repayments recorded in Flair as 76,602,189.00 (D)
FY 2011/12 Accounts Receivable

ADJUSTED BEGINNING TRIAL BALANCE: (19,620,682.34) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 19,620,682.34 (F)

DIFFERENCE: (0.00) (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Page 1 of 2

Department:	Environmental Protection
Fund Name:	Waste Water Treatment/Stormwater Management Revolving Loan Trust Fund
FLAIR #:	661001
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<input checked="" type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 403.1835 Florida Statutes. To assist financially disadvantaged small communities with their needs for adequate sewer facilities.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Section 403.1837 and 403.1838 Transfer of General Revenue funds, federal grants, loan repayments, fees from loan servicing and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	To provide loans to local governments to assist in the planning, design, and construction of sewage treatment facilities and in the acquisition of land necessary for such construction.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	None.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	Section 403.1835(3)(d) (9)(a)2 Florida Statutes. Trust Fund required by Federal programs and mandates.
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	This fund should be continued to support functions described in number one above. The fund provides public health and water resource protection and restoration projects.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
STATE PARK TRUST FUND (20-2-675002)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

This fund is exempt from the 5 Percent Trust Fund Reserve requirements as this fund is projected to have a zero fund balance at the end of FY 2013/2014. State park operating costs are supported by a transfer in from the Land Acquisition Trust Fund. Application of a reserve requirement to this fund would impair the Department's support of the State Park system and could consequently lead to higher fees to the public for use of the Florida State Parks.

Department of Environmental Protection
State Park Trust Fund
2-675

Revenue Estimates Explanation:

- The revenue received from charges, sales, donations and transfers is projected using historical data prepared by the Division of Recreation & Parks.
- Revenue projections for Fees & Charges were based on trend analyses prepared in consultation with the program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous years were taken into consideration in preparing the revenue estimates.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
State Park Trust Fund
2-675

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Prior Year September Operating Reversions \$17,582: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2012. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Current Year September Operating Reversions \$12,266: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2013. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Adjustment to Line A (\$2,760): This adjustment is necessary to record approved certified/carry forward amounts for encumbrances as of the end of the previous fiscal year.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	State Park Trust Fund
LAS/PBS Fund Number:	Recreation & Parks 37 50 00 00
	2-675

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	237,669.11	(A)		237,669.11
ADD: Other Cash (See Instructions)	1,485,311.06	(B)		1,485,311.06
ADD: Investments	3,026,773.15	(C)		3,026,773.15
ADD: Outstanding Accounts Receivable	665,480.64	(D)		665,480.64
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	5,415,233.96	(F)	0.00	5,415,233.96
LESS Allowances for Uncollectibles	56,473.00	(G)		56,473.00
LESS Approved "A" Certified Forwards	1,144,907.92	(H)		1,144,907.92
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	1,732,361.42	(I)		1,732,361.42
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/13	2,481,491.62	(K)	0.00	2,481,491.62 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: State Park Trust Fund

LAS/PBS Fund Number: 2-675

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (3,044,598.78) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 563,107.16 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description

SWFS Adjustment # and Description

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

Approved "C" Carry Forward Total (FCO) per LAS/PBS

A/P not C/F-Operating Categories

ADJUSTED BEGINNING TRIAL BALANCE: (2,481,491.62) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 2,481,491.62 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Page 1 of 2

Department:	Environmental Protection
Fund Name:	State Park Trust Fund
FLAIR #:	675002
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 258.034 F.S., The purpose of the Trust Fund is to be repository of all State Park revenue and for appropriated expenditures for the administration, improvement and maintenance of state parks.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Section 258.014 F.S., grants the power to the Division of Recreation & Parks to charge reasonable state park fees that are to be expended for the state parks operating costs. Transfers from the Land Acquisition Trust Fund done on a quarterly basis.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	N/A
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	No other agency Trust Funds are solely dedicated for state park expenditures. The Land Acquisition Trust Fund, Conservation & Recreation Lands Trust Fund and the Grants & Donations Trust Fund all subsidize state park operations and capital improvement expenditures.
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	S. 258.034, Florida Statutes states that the trust fund is to be used for State Park operations. Activities supported: Resource Management; Visitor Services/Recreation.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
WATER MANAGEMENT LANDS TRUST FUND (20-2-776001)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

		<u>FY2013/2014</u>
TOTAL PROJECTED REVENUE		62,090,000
<u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u>		
RISK MANAGEMENT INSURANCE	103241	3,224
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	948
TRANSFER-SAVE OUR EVERGLADES TRUST FUND	109982	20,000,000
TRANSFER-SOETF EVERGLADES RESTORATION	182001	10,000,000
TRANSFER-GENERAL REVENUE FUND-DOC STAMPS	180045	8,000,000
TRANSFER-WORKING CAPITAL TRUST FUND	180222	182,086
TRANSFER-ADMINISTRATIVE TRUST FUND	185080	2,922,162
TRANSFER-ENVIRONMENTAL LAB TRUST FUND	185083	86,794
<u>TRANSFER-DFS/ASSESSMENT ON INVESTMENTS</u>	<u>310403</u>	<u>60,000</u>
TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS		41,255,214
BALANCE		<u>20,834,786</u>
5% TRUST FUND RESERVE		\$ <u><u>1,041,739</u></u>

No fee increases, reductions in services, etc., were required as a result of establishing this reserve.

Department of Environmental Protection
Water Management Lands Trust Fund
2-776

Revenue Estimates Explanation:

- The Documentary Stamp Tax revenue received from the Department of Revenue is projected based on figures from the latest Revenue Estimating Conference.
- The projected interest revenue is based upon historical interest earnings in the previous fiscal years, the cash and investment balance in the fund and anticipated interest rates; these estimates are amended quarterly when the trust funds status review is performed.
- The projected fines, forfeits and judgements revenue is based on trend analyses prepared in consultation with the program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous years were taken into consideration in preparing revenue estimates.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
Water Management Lands Trust Fund
2- 776

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Current Year September Operating Reversions \$30,925: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2013. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Prior Year September Operating Reversions \$33,379: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2012. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Fund Balance Restricted – Debt Service FY 2012-13 (\$13,413,309); FY 2013-14 \$16,160; FY 2014-15 \$9,663: These adjustments represent the net impact to the fund of adjusting the amount restricted each year for one year's debt service in accordance with the bond covenant.
- Statewide Financial Statement Adjustment \$836,047: This adjustment is necessary to record prior year FLAIR adjustments made by the Department of Financial Services (DFS).
- Adjustment to Line A (\$17,138,616): This adjustment is necessary to record approved certified/carry forward amounts for encumbrances as of the end of the previous fiscal year.

- Other Adjustments to Line A (54,888): This adjustment is necessary to record the impact to expenditures in the current year for long term contract advances made in prior years.

Environmental Protection

Fund Name and Number : Water Management Lands Trust Fund - 2776

Office of Policy and Budget - July 2013

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2014 - 2015	
Department Title:	Department of Environ
Trust Fund Title:	Water Management Lands Trust Fund
Budget Entity:	Water Policy/Ecosystems Restoration - 37 20 00 00
LAS/PBS Fund Number:	2-776

	Balance as of 6/30/2013	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(A)		0.00
ADD: Other Cash (See Instructions)	(B)		0.00
ADD: Investments	39,928,390.10 (C)		39,928,390.10
ADD: Outstanding Accounts Receivable	242,035.81 (D)		242,035.81
ADD: _____	(E)		0.00
Total Cash plus Accounts Receivable	40,170,425.91 (F)	0.00	40,170,425.91
LESS Allowances for Uncollectibles	(G)		0.00
LESS Approved "A" Certified Forwards	51,217.16 (H)		51,217.16
Approved "B" Certified Forwards	(H)		0.00
Approved "FCO" Certified Forwards	7,424,320.16 (H)		7,424,320.16
LESS: Other Accounts Payable (Nonoperating)	4,173.57 (I)		4,173.57
LESS: Other Reserve for Debt Service	13,413,309.50 (J)		13,413,309.50
Unreserved Fund Balance, 07/01/13	19,277,405.52 (K)	0.00	19,277,405.52 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Water Management Lands Trust Fund

LAS/PBS Fund Number: 2-776

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (39,454,084.21) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 54,888.40 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 6,708,480.79 (D)

A/P not C/F-Operating Categories (D)

Restricted Debt Service 13,413,309.50 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (19,277,405.52) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 19,277,405.52 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

Page 1 of 2

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Water Management Lands Trust Fund was created in Section 373.59 F.S. to provide funds for the department's costs of administration of the fund and to the five water management districts for the purpose of land acquisition, management, maintenance, capital improvements and administration of purchased lands; payments in lieu of taxes; debt service on bonds; and preacquisition costs associated with land purchases.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Sections 201.15, 373.129, 373.430 and 373.584, F.S. 4.20% of Documentary stamp taxes; transfers of penalty assessment revenues collected by the Water Management Districts; interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Section 373.59, F.S.: To provide funds for the department's costs of administration of the fund and to the five water management districts for the purpose of land acquisition, management, maintenance, capital improvements and administration of purchased lands; payments in lieu of taxes; debt service on bonds; and preacquisition costs associated with land purchases.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	To provide funds to the five Water Management Districts for the purpose of land acquisition, management, maintenance, capital improvements, and administration of purchased lands. Activity supported by this fund: Coordinate and Evaluate Land Management Plans; Perform Closings on State Land Acquisitions; Assure Compliance with Statutory Requirements; Authorize/Encourage (Or Require) Reuse of Reclaimed Water through Department and Water Management District Permitting Programs.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
WATER QUALITY ASSURANCE TRUST FUND (20-2-780001)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

		<u>FY 2013/2014</u>
TOTAL PROJECTED REVENUE		36,410,185
LESS EXCLUDED PROJECTED REVENUE - RESTRICTED		
OPERATOR CERTIFICATION PROGRAM		2,768,252
DRY CLEANING SOLVENT CLEANUP PROGRAM		748,896
NON-AGRICULTURAL NONPOINT SOURCES PROGRAM		1,641,857
TOTAL MAXIMUM DAIL LOADS PROGRAM		354,655
 <u>LESS EXCLUDED LEGISLATIVE APPROPRIATIONS:</u>		
RISK MANAGEMENT INSURANCE	103241	16,440
TRANSFER - DOR/ADMIN-LEAD-ACID BATTERY FEES	103945	231,092
TRANSFER-DMS/HR SERVICES/STW CONTRACT	107040	57,138
TRANSFER-WORKING CAPITAL TRUST FUND	180222	299,371
TRANSFER-ADMINISTRATIVE TRUST FUND	185080	1,179,278
TRANSFER-ENVIRONMENTAL LAB TRUST FUND	185083	29,599
SERVICE CHARGE TO GENERAL REVENUE	310322	93,320
DFS/ASSESSMENT ON INVESTMENT	310403	36,000
TRANSFER-DOH/SAFE DRINKING WATER	<u>315066</u>	<u>650,000</u>
TOTAL EXCLUDED LEGISLATIVE APPROPRIATIONS		2,592,238
 BALANCE		 <u>28,304,286</u>
 5% TRUST FUND RESERVE		 \$ <u><u>1,415,214</u></u>

Department of Environmental Protection
Water Quality Assurance Trust Fund
2-780

Revenue Estimates Explanation:

- The Documentary Stamp Tax and Lead Acid Battery Fee revenue received from the Department of Revenue and the Pollutant Taxes received from the Department of Revenue and the Department of Highway Safety & Motor Vehicles are projected based on the latest Revenue Estimating Conferences.
- Dry Cleaning Pollutant Tax and Dry Cleaning Gross Receipts Tax are projected based on estimates provided by the Department of Revenue.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.
- Revenue projections for Licenses and Permits, Fees & Charges, Dry Cleaning Registrations, and Dry Cleaning Deductible were based on trend analyses prepared in consultation with the program areas. Revenues historically have remained fairly constant. Atypical peaks or valleys in previous fiscal years were taken into consideration in preparing the revenue estimates.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
Water Quality Assurance Trust Fund
2-780

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas the entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Adjustment to Line A (\$27,080,128): This adjustment is necessary to record approved certified/carry forward amounts for encumbrances as of the end of the previous fiscal year.
- Other Adjustment to Line A (\$136,874): This adjustment is necessary to record the impact to expenditures in the current year for long term contract advances made in prior years.
- Fixed Capital Outlay Reversions \$40: This records the impact of reversions of prior year fixed capital outlay appropriations that occurred on June 30, 2013. The reversion of funds means that appropriations previously made from the fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Prior Year September Operating Reversions \$48,935: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2012. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Current Year September Operating Reversions \$585,163: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2013. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.

Environmental Protection

Fund Name and Number : Water Quality Assurance Trust Fund - 2780

Office of Policy and Budget - July 2013

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 37 Environmental Protection
Program: 37450300 Waste Management
Fund: 2780 Water Quality Assurance Trust Fund

Budget Period: 2014-15

Specific Authority: Chapter 2004-111, Laws of Florida
Purpose of Fees Collected: Fees are collected to provide dedicated funding for the monitoring and maintenance for the cleanup and restoration of potable water of any site involving spills, discharges, or escapes of pollutants or hazardous substances which occur as a result of procedures taken by private and governmental entities involving the storage, transportation, and disposal of such products.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL FY 2012-13	ESTIMATED FY 2013-14	REQUEST FY 2014-15
<u>Receipts:</u>			
Fees and Charges	267,401	262,500	262,500
Licenses and Permits	1,039,009	340,000	890,000
Total Fee Collection to Line (A) - Section III	1,306,410	602,500	1,152,500

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits	10,702,276	11,190,747	12,019,595
Other Personal Services	301,918	580,326	685,428
Expenses	1,110,158	1,465,154	1,589,467
Operating Capital Outlay	5,193	30,861	30,861
Other Operating Costs	7,694,862	8,121,778	7,647,878
Indirect Costs Charged to Trust Fund	2,848,612	1,544,248	2,290,190
Total Full Costs to Line (B) - Section III	22,663,019	22,933,114	24,263,419

Basis Used: Indirect costs are a prorated share of transfers to support the Administrative Trust Fund, Environmental Lab Trust Fund, Working Capital Trust Fund, and assessment on investments.

SECTION III - SUMMARY

TOTAL SECTION I	(A)	1,306,410	602,500	1,152,500
TOTAL SECTION II	(B)	22,663,019	22,933,114	24,263,419
TOTAL - Surplus/Deficit	(C)	(21,356,609)	(22,330,614)	(23,110,919)

EXPLANATION of LINE C:

Transfers from other agencies and trust funds supplement the fees.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Water Quality Assurance Trust Fund
LAS/PBS Fund Number:	Waste Management 37 45 00 00
	2-780

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	73,350.28	(A)		73,350.28
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	31,395,081.52	(C)		31,395,081.52
ADD: Outstanding Accounts Receivable	2,884,381.25	(D)		2,884,381.25
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	34,352,813.05	(F)	0.00	34,352,813.05
LESS Allowances for Uncollectibles	110,762.05	(G)		110,762.05
LESS Approved "A" Certified Forwards	1,625,041.30	(H)		1,625,041.30
Approved "B" Certified Forwards	125,841.00	(H)		125,841.00
Approved "FCO" Certified Forwards	23,796,530.08	(H)		23,796,530.08
LESS: Other Accounts Payable (Nonoperating)	121,682.57	(I)		121,682.57
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/13	8,572,956.05	(K)	0.00	8,572,956.05 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Water Quality Assurance Trust Fund

LAS/PBS Fund Number: 2-780

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; (30,542,388.26) (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 125,841.00 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 21,843,591.21 (D)

A/P not C/F-Operating Categories (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (8,572,956.05) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 8,572,956.05 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

Page 1 of 2

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 376.307, F.S. To serve as a broad-based fund for use in responding to incidents of contamination (excluding petroleum products) that pose a danger to the quality of groundwater and surface water resources or otherwise pose a danger to public health, safety or welfare. To provide dedicated funding for the monitoring and maintenance for the cleanup and restoration of potable water of any site involving spills, discharges or escapes of pollutants or hazardous substances which occur as a result of procedures taken by private and governmental entities involving the storage, transportation and disposal of such products.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Sections 206.9935, 206.9945, 207.026, 376.11, 376.303, 376.307, 376.3071, 376.3078, 376.3079, 403.7185, 376.70 & 376.75, 403.860 F.S. Excise taxes on pollutants; acid battery taxes; dry cleaning gross receipt taxes; documentary stamp taxes; annual dry cleaner facility registration fees; operator certification licenses, permits and fees; legal recoveries; reimbursements; transfer of interest earnings from the Inland Protection Trust Fund to be made at the discretion of the department; transfer of interest earnings from the Coastal Protection Trust Fund; interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Section 376.307; Prohibits expenditures for sites eligible under ss. 376.3071 and 376.3073, relating to the Inland Protection Trust Fund. Prohibits use of the fund to clean up hazardous waste that a federal agency is removing from navigable waters or that the department is removing from any coastal waters. Section 376.3078 prohibits the use of drycleaning funds for anything other than drycleaning sites.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	None
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Solid Waste Management Trust Fund; Ecosystems Management and Restoration Trust Fund

6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A
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For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The fund should be continued to support the broad range of statutorily authorized activities noted in #1 above. Activities supported: Oversee Responsible Party Cleanups through Enforcement; Process Water Resource Permits; Assure Compliance with Statutory Requirements; Provide Technical Assistance, Public Education and Outreach; Fund Priority Public Health and Water Resource Protection and Restoration Projects; Establish Water Quality Criteria and Standards; Monitor, Assess and Prioritize Impaired Surface and Ground Waters; Develop TMDL Load Determinations for Impaired Waters; Manage Government Funded Cleanups of Hazardous Waste Contaminated Sites; Manage Government Funded Cleanups of Drycleaning Contaminated Sites; Process Solid and Hazardous Waste Permit Applications, Variances, Exemptions, Certifications and Registrations; Conduct Solid and Hazardous Waste Compliance Assurance; Conduct Petroleum Storage Systems Compliance Assurance; Reduce Waste; Conduct Site Investigations; Conduct Site Technical Reviews; Conduct Geologic Research Projects.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
WORKING CAPITAL TRUST FUND (60-2-792010)
5% TRUST FUND RESERVE NARRATIVE FOR FY2014-2015 LBR**

THIS FUND IS EXEMPT FROM THE 5 PERCENT TRUST FUND RESERVE REQUIREMENT AS IT IS AN INTERNAL SERVICE FUND ESTABLISHED FOR THE MANAGEMENT OF INFORMATION TECHNOLOGY AND ITS' REVENUE SOURCES ARE CHARGES AND ASSESSMENTS TO OTHER ENTITIES WITHIN THE DEPARTMENT.

Department of Environmental Protection
Working Capital Trust Fund
2-792

Revenue Estimates Explanation:

- The estimates for intra-agency transfers are based on the Working Capital Trust Fund Cost Allocation Plan, which is based on the cash required to support the appropriations.
- The estimated interest revenue is based on prior year earnings and the remaining cash balance in the trust fund. These estimates are amended quarterly when the trust fund status review is performed.

Department of Environmental Protection
Explanations for Adjustments in Schedule I Section III
Working Capital Trust Fund
2-792

Some entries may be necessary to reconcile the Trust Fund Schedule I to the FLAIR system. The Schedule I is a budgeting tool developed on a year-to-year appropriations basis, whereas entries in the FLAIR system are made on an accrual basis in accordance with Generally Accepted Accounting Principles.

- Prior Year September Operating Reversions \$95,731: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2012. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Current Year September Operating Reversions \$4,581: This records the impact of reversions of certified forward operating appropriations that occurred on September 30, 2013. The reversion of funds means that appropriations previously made from the trust fund will not be expended, and the available fund balance must thus be increased by the amount of those reversions.
- Adjustment to Line A – Compensated Absences \$123,019: This adjustment to the beginning balance is necessary to record the impact of the current compensated absences liability.
- Adjustment to Line A (\$29,066): This adjustment is necessary to record approved certified/carry forward amounts for encumbrances as of the end of the previous fiscal year.

Computation for Cost Allocation for Information Technology Services

The information technology (IT) costs funded by the Working Capital Trust Fund are distributed across agency programs. These costs are allocated based on the projected level of agency-wide IT services and products that will be provided to each budget entity by the Office of Technology and Information Services (OTIS). This includes services such as Computer Operations, Network Operations, Desktop Support, Geographic Information Systems, and Application Development.

There is one exception to the allocation methodology described above – the cost of IT services utilized by the Executive Direction and Support Services Budget Entity in the Administrative Services Program. This budget entity is funded primarily from the Administrative Trust Fund, and thus lacks a source of funding that can be utilized to support the Working Capital Trust Fund without assessing an additional amount in the Administrative Trust Fund. As a result, other agency revenue streams are relied on to cover the cost of services provided to the Executive Direction and Support Services Budget Entity. This is accomplished by allocating these costs to all other programs based on each program's operating budget amount as agreed upon by the IT Governance Council.

Once each program's total IT costs have been calculated, the available funding sources in each program are evaluated to determine which funds will support the Working Capital Trust Fund. In determining the most appropriate funding source for a given program, the Department considers a number of factors including statutory and other guidelines governing the uses of certain funds, and projections of available fund balances.

The actual calculation of the allocation is shown on the attached allocation worksheet. Total appropriations in the Working Capital Trust Fund are adjusted upward for any additional non-operating costs that must be paid from the fund, and downward to reflect other revenue sources coming into the fund such as interest earnings. The resulting figure is the total Working Capital Trust Fund amount that is allocated to all agency programs. For the Department of Environmental Protection, the Working Capital Trust Fund is the sole funding source for the Technology and Information Services Budget Entity.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2014 - 2015
Trust Fund Title:	Department of Environmental Protection
Budget Entity:	Working Capital Trust Fund
LAS/PBS Fund Number:	Office of Technology & Information Services - 37 01 00 00
	2-792

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	28,200.74	(A)		28,200.74
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	884,832.12	(C)		884,832.12
ADD: Outstanding Accounts Receivable	972.68	(D)		972.68
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	914,005.54	(F)	0.00	914,005.54
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	409,673.44	(H)		409,673.44
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	748.50	(I)		748.50
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/13	503,583.60	(K)	0.00	503,583.60 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2014 - 2015

Department Title: Department of Environmental Protection

Trust Fund Title: Working Capital Trust Fund

LAS/PBS Fund Number: 2-792

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/13

Total all GLC's 5XXXX for governmental funds; 138,187.68 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description

SWFS Adjustment # and Description

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

Approved "C" Carry Forward Total (FCO) per LAS/PBS

A/P not C/F-Operating Categories

Compensated Absences (GL 38600/48600) (641,771.28) (D)

ADJUSTED BEGINNING TRIAL BALANCE: (503,583.60) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 503,583.60 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Page 1 of 2

Department:	Environmental Protection
Fund Name:	Working Capital Trust Fund
FLAIR #:	792010
Name Position Telephone No. of Person Completing Form:	
Type of Action Requested : (Check one)	<div> <input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) </div> <div> <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) </div> <div> <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund </div>

* Enter ONLY the six-digit code [Department (XX) - State Code (2) - and Fund (XXX)]. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	The Working Capital Trust Fund was created in Section 216.272 F.S., to provide for the ongoing operation of the department's data processing center and future information technology resource application
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Inter-agency transfers from other trust funds, refunds and interest earnings on the investment of idle cash.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	N/A
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The Working Capital Trust Fund was established to separate the Information Technology budget from the rest of the agency's budget. This gives the agency and other interested parties the ability to readily identify agency Information Technology spending. For this reason the trust fund should be continued. Activities supported: Information Technology - Administrative Services; Information Technology - Application Development and Support; Information Technology - Computer Operations; Information Technology - Network Operations; Information Tehnology - Desktop Support.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A