



Schedule I Series

FISH AND WILDLIFE CONSERVATION COMMISSION

Fish and Wildlife Conservation Commission

Glossary of Granting Entity Acronyms Referenced in Schedule I Series

Acronym	Granting Entity
APHIS-USDA	Animal and Plant Health Inspection Service
ASMFC	Atlantic States Marine Fisheries Commission
CCBCC	Charlotte County Board of County Commissioners
COT	City of Tallahassee
FDLE	Florida Department of Law Enforcement
FEMA-DHS	Federal Emergency Management Agency
FL DEP	Department of Environmental Protection
FL NRCS	Natural Resources Conservation Service
FMNH	Field Museum of Natural History
FS-USDA	US Department of Agriculture Forest Service
GSMFC	Gulf States Marine Fisheries Commission
GSURSF	Georgia Southern University Research & Service Foundation Inc.
IRL COUNCIL	Indian River Lagoon National Estuary Program
LCWA	Lake County Water Authority
MOTE	Mote Marine Laboratories
NASA	National Aeronautics and Space Administration
NFWF	National Fish And Wildlife Foundation
NOAA-DOC	National Oceanic and Atmospheric Administration
NPS-DOI	National Park Service
NRDA	Natural Resource Damage Assessment
NSF	National Science Foundation
NSSTF	National Save the Sea Turtles Foundation
PUNTA GORDA	City of Punta Gorda
RAYMOND JAMES	Raymond James Trust, N.A.
REGION 4-EPA	Environmental Protection Agency - Region 4
SAFMC	South Atlantic Fishery Management Council
SBEP	Sarasota Bay Estuary Program
SC DNR	South Carolina Department of Natural Resources
SCCF	Sanibel-Captiva Conservation Foundation
SECOORA	Southeast Coastal Ocean Observing Regional Association
SFWMD	South Florida Water Management District
SWFWMD	Southwest Florida Water Management District
TAMU	Texas A&M University
TBEP	Tampa Bay Estuary Program
TECO	Tampa Electric Company
TF	Turner Foundation
TNC	The Nature Conservancy
UF	University of Florida
UNCW	University of North Carolina Wilmington
UPR	University of Puerto Rico
US ACOE	US Army Corps of Engineers
USCG	United States Coast Guard
USF	University of South Florida
USFWS-DOI	US Fish and Wildlife Service
USM	University of Southern Mississippi
VIMS	Virginia Institute of Marine Science
WFF	Wildlife Foundation of Florida
WMI	Wildlife Management Institute
WOODS HOLE	Woods Hole Oceanographic Institution
WPB DER	West Palm Beach County DER

**Florida Fish and Wildlife Conservation Commission
Fiscal Year 2023-2024 LBR Schedule I Narrative – 2021
Administrative Trust Fund**

5 Percent Trust Fund Reserves

This trust fund is exempt from the 5% reserve requirement.

Section III Adjustments

Adjustment to Line A for Prior Year Revenues Not Reflected in Fund Balance: \$167,522

This adjustment increases the Unreserved Fund Balance to accurately reflect prior year revenues not recorded in departmental accounting entries.

Adjustment for Compensated Absences Liabilities: \$52,206

The prior year compensated absences liabilities reduced the beginning available fund balance and must be added back to accurately reflect the fund balance for Schedule I purposes. This adjustment increases the available Unreserved Fund Balance.

Adjustment to Line A for Carry Forward Operating Encumbrances: (\$1,396,117)

With the implementation of Governmental Accounting Standards Board (GASB) Statement No. 54, related to fund balance classification for financial reporting, reserves for operating encumbrances and Fixed Capital Outlay are not related to classification of fund balance for financial reporting. The beginning unreserved fund balance must be adjusted for these prior year budgetary authorizations of the approved certified/carry forward amounts for encumbrances.

Adjustment for Prior Year Operating Payables Not Carried Forward/Paid in Current Year: \$89,028

In Fiscal Year 2020-2021 payables were established which reduced fund balance. The payables were paid with Fiscal Year 2021-2022 budget. This also reduced fund balance. This adjustment adds the expenditures back, so the fund balance was reduced only once.

September Operating Reversions: \$328,797

Post-Closing SWFS Adjustment: \$695,578

This amount reflects the net results of adjusting entries for payables, receivables, and reclassifications made after June 30, 2022; the net result is a decrease to the available Assigned Fund Balance.

Revenue Estimating Methodology

Agency general management and administrative services are consolidated in the Administrative Trust Fund (ATF). Revenues to support these services are transferred into the Administrative Trust Fund from other operating trust funds within the agency. The administrative overhead cost allocation calculation is based on operating expenditures and is computed as follows: Total ATF costs (operating, non-operating & adjustments) are determined. These costs are then reduced by the amount of the indirect revenue available for transfer from the Federal Grants Trust Fund and the Grants and Donations Trust Fund. The net amount still needed is then calculated to come from all the other agency trust funds based on a fair share of their operating appropriations. Certain trust fund contributions may be capped when necessary; however, beginning in Fiscal Year 2015-2016, the Land Acquisition Trust Fund (LATF) was exempted from this requirement because the fair share of administrative costs is required to be captured and accounted for within the LATF.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2023-24
Trust Fund Title:	Florida Fish and Wildlife Conservation Commission
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	Department Level
	2021

	Balance as of 6/30/2022	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,164,964.18 (A)		2,164,964.18
ADD: Other Cash (See Instructions)	12,188.74 (B)		12,188.74
ADD: Investments	0.00 (C)		0.00
ADD: Outstanding Accounts Receivable	3,133,775.81 (D)	0.00	3,133,775.81
ADD: SWFS Adj. B700017 (set-up receivable)		(104.44) (E)	(104.44)
ADD: Anticipated Revenue (ATF Cost Allocation)	314,483.00 (E)		314,483.00
Total Cash plus Accounts Receivable	5,625,411.73 (F)	(104.44)	5,625,307.29
LESS: Allowances for Uncollectibles			0.00
LESS: "A" Carry Forwards	451,203.81 (H)		451,203.81
"B" Carry Forwards	1,699,746.65 (H)		1,699,746.65
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	4,169,933.91 (I)		4,169,933.91
LESS: SWFS Adj. B7700011(deleted payable)		(695,578.06) (J)	(695,578.06)
Unreserved Fund Balance, 07/01/22	(695,472.64) (K)	695,473.62	0.98 **

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: 2023 - 2024
Department Title:	Florida Fish and Wildlife Conservation Commission
Trust Fund Title:	Administrative Trust Fund
Budget Entity:	Department Level
LAS/PBS Fund Number:	2021

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	0.00	(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 B7700017	104.44	(C)
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SWFS ADJ B7700003	(1,253.96)	
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SWFS ADJ B7700011	695,578.06	(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(1,696,086.81)	(D)
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Approved FCO Certified Forward per LAS/PBS	0.00	(D)
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A/P not C/F-Operating Categories	650,276.39	(D)
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Compensated Absenses	46,835.44	(D)
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Anticipated Revenue (ATF Cost Allocation)	304,547.00	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	0.56	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0.56	(F)
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DIFFERENCE:	(0)	(G)*
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***SHOULD EQUAL ZERO.**

**Florida Fish and Wildlife Conservation Commission
Fiscal Year 2023-2024 LBR Schedule I Narrative – 2030
Invasive Plant Control Trust Fund**

5 Percent Trust Fund Reserves

Total FY 22/23 estimated recurring revenue	\$ 8,357,799
Less transfer to Admin TF	\$ 890,838
Less service charge to GR	\$ 164,544
Less payments for HR services	\$ 11,336
Less payments for Casualty Insurance	\$ 773,597
Net recurring estimated revenue	<u>\$ 6,517,484</u>
x 5%	<u><u>\$ 325,874</u></u>

Section III Adjustments

Adjustment for Prior Year Operating Payables Not Carried Forward/Paid in Current Year: \$9,050

In Fiscal Year 2020-2021 payables were established which reduced fund balance. The payables were paid with Fiscal Year 2021-2022 budget. This also reduced fund balance. This adjustment adds the expenditures back, so the fund balance was reduced only once.

Adjustment for Compensated Absences Liabilities: \$5,925

The prior year compensated absences liabilities reduced the beginning available fund balance and must be added back to accurately reflect the fund balance for Schedule I purposes. This adjustment increases the available Unreserved Fund Balance.

Adjustment to Line A for Carry Forward Operating Encumbrances: (\$2,062,617)

With the implementation of Governmental Accounting Standards Board (GASB) Statement No. 54, related to fund balance classification for financial reporting, encumbrances are not related to classification of fund balance for financial reporting. The beginning unreserved fund balance must be adjusted for these prior year budgetary authorizations of the approved certified/carry forward amounts for encumbrances.

Adjustment to Line A For Prior Year Payable Deletions: \$26

This adjustment increases the Unreserved Fund Balance to accurately reflect prior year payables that were deleted, but are not recorded in departmental accounting entries.

September Operating Reversions: \$56,822

Rounding: \$2

Revenue Estimating Methodology

Department of Highway Safety and Motor Vehicles estimates are used for vessel registration revenues in the projection methodology. Other projections, such as interest amounts, are based on an analysis of past trends, coupled with knowledge of current and future events, which may have an effect on forecasts. A conservative approach is used in preparing estimates.

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I
Agency Name Florida Fish and Wildlife Conservation Commission**

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 : Invasive Plant Control Trust Fund 2030

Transfers In <small>(Provide Agency and Fund Number Received From)</small>	Transfer In Revenue Category	Amount FY 21-22 (A01)	Amount FY 22-23 (A02)	Amount FY 23-24 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
Dept of Revenue - 2319	001600	6,300,000.00	6,300,000.00	6,300,000.00	310090	Confirmed by Ashley Lewis 10/05/2022
Dept of Highway Safety & Motor Vehicles - 2488	001620	1,955,885.80	2,021,799.15	2,101,660.22	181241	Confirmed with Tianna Teate 10/06/2022
Transfers Out (Operating and Non-Operating) <small>(Provide Agency and Fund Number Transferred To)</small>	Transfer Out Expenditure Category	Amount FY 21-22 (A01)	Amount FY 22-23 (A02)	Amount FY 23-24 (A03)	Transfer In Revenue Category	Confirmed By/Date
Dept of Agrculture & Consumer Svcs - 2507	105569	633,128.00	633,128.00	633,128.00		Confirmed with Jim Lewandowski 10/01/2022

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024

Department Title:

Florida Fish and Wildlife Conservation Commission

Trust Fund Title:

Invasive Plant Control Trust Fund

Budget Entity:

Department Level

LAS/PBS Fund Number:

2030

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	955,186.82	(A)		955,186.82
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	4,639,162.79	(C)		4,639,162.79
ADD: Outstanding Accounts Receivable	1,462,169.07	(D)		1,462,169.07
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	7,056,518.68	(F)	0	7,056,518.68
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	91,093.78	(H)		91,093.78
Approved "B" Certified Forwards	1,572,079.43	(H)		1,572,079.43
Approved "FCO" Certified Forwards	0	(H)		0
LESS: Other Accounts Payable (Nonoperating)	38,477.46	(I)		38,477.46
LESS: _____		(J)		0
Unreserved Fund Balance, 07/01/22	5,354,868.01	(K)	0	5,354,868.01 **

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:	2023 - 2024
Department Title:	Florida Fish and Wildlife Conservation Commission
Trust Fund Title:	Invasive Plant Control Trust Fund
LAS/PBS Fund Number:	2030

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	6,839,434.11 (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	(1,572,079.43) (D)
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Approved FCO Certified Forward per LAS/PBS	0.00 (D)
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A/P not C/F-Operating Categories	74,635.45 (D)
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Compensated Absenses	12,877.88 (D)
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ADJUSTED BEGINNING TRIAL BALANCE:	5,354,868.01 (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	5,354,868.01 (F)
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DIFFERENCE:	0.00 (G)*
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***SHOULD EQUAL ZERO.**

**Florida Fish and Wildlife Conservation Commission
Fiscal Year 2023-2024 LBR Schedule I Narrative – 2261
Federal Grants Trust Fund**

5 Percent Trust Fund Reserves

This trust fund is exempt from the 5% reserve requirement.

Section III Adjustments

Adjustment for Prior Year Operating Payables Not Carried Forward/Paid in Current Year: \$811,541

In Fiscal Year 2020-2021 payables were established which reduced fund balance. The payables were paid with Fiscal Year 2021-2022 budget. This also reduced fund balance. This adjustment adds the expenditures back, so the fund balance was reduced only once.

Adjustment for Compensated Absences Liabilities: \$55,462

The prior year compensated absences liability reduced the beginning available fund balance and must be added back for Schedule I. This adjustment increases the available Assigned Fund Balance.

Adjustment to Line A for Prior Year FCO Certified Forward Obligations: (\$17,734,873)

With the implementation of Governmental Accounting Standards Board (GASB) Statement No. 54, related to fund balance classification for financial reporting, reserves for operating encumbrances and FCO are not related to classification of fund balance for financial reporting. The beginning unreserved fund balance must be adjusted for these prior year budgetary authorizations of the approved certified/carry forward amounts for encumbrances and FCO.

Adjustment to Line A Carry Forward Operating Encumbrances: (\$5,201,353)

With the implementation of GASB Statement No. 54, related to fund balance classification for financial reporting, reserves for operating encumbrances and FCO are not related to classification of fund balance for financial reporting. The beginning unreserved fund balance must be adjusted for these prior year budgetary authorizations of the approved certified/carry forward amounts for encumbrances and FCO.

Post-Closing SWFS Adjustments: \$17

This amount reflects the net results of adjusting entries for payables, receivables, and reclassifications made after June 30, 2022; the net result is a decrease to the available Assigned Fund Balance.

June Fixed Capital Outlay Reversions - Prior Year: \$2,953,672

September Operating Reversions: \$1,412,516

Adjustment to Line A For Prior Year Payable Deletions: \$371,293

This adjustment increases the Unreserved Fund Balance to accurately reflect prior year payables that were deleted, but are not recorded in departmental accounting entries.

Revenue Estimating Methodology

Revenues associated with federal grants are calculated using the existing grant budgets, respective to each fiscal year in which the grant is anticipated to receive funding. Anticipated grants are estimated using the matching principle on the basis of appropriated budget associated with each grant, by fiscal year, upon which corresponding revenues are tied. Grant revenues are reduced by the amount of related program income estimate for each grant.

Program income projections are based on an analysis of past trends coupled with knowledge of current and future events which may have an effect on forecasts. A conservative approach is used in preparing estimates.

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I
Agency Name Florida Fish and Wildlife Conservation Commission**

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 <small>(Provide Agency and Fund Number Received From)</small>	Transfer In Revenue Category	Amount FY 21-22 (A01)	Amount FY 22-23 (A02)	Amount FY 23-24 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
Dept of Environmental Protection - 2261	001510	263,684.25	100,000.00	100,000.00	140076	Confirmed by Stuart Myers 10/06/2022
FL Dept of Law Enforcement - 2261	001510	1,899,528.71	280,000.00	0.00	105155	Confirmed with Sheri Boyce 10/06/2022
Transfers Out (Operating and Non-Operating) <small>(Provide Agency and Fund Number Transferred To)</small>	Transfer Out Expenditure Category	Amount FY 21-22 (A01)	Amount FY 22-23 (A02)	Amount FY 23-24 (A03)	Transfer In Revenue Category	Confirmed By/Date
Dept of Agriculture & Consumer Services - 2261	109940	120,342.29	207,038.00	143,000.00	001510/001500	Confirmed with Jim Lewandowski 10/07/2022

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2023-24
Trust Fund Title:	Florida Fish and Wildlife Commission
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	Department Level
	2261

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,825,169.40	(A)		2,825,169.40
ADD: Other Cash (See Instructions)	394,368.08	(B)		394,368.08
ADD: Investments	2,217,349.11	(C)	0.00	2,217,349.11
ADD: Outstanding Accounts Receivable	11,714,862.87	(D)	0.00	11,714,862.87
ADD: SWFS Adj B7700001		(E)	0.00	
ADD: SWFS ADJ B7700016		(E)	(1,083.46)	(1,083.46)
ADD: Anticipated Revenue (Cost-Reimbursement)	20,676,004.27	(E)		20,676,004.27
Total Cash plus Accounts Receivable	37,827,753.73	(F)	(1,083.46)	37,826,670.27
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: "A" Carry Forwards	3,729,122.40	(H)		3,729,122.40
"B" Carry Forwards	6,190,825.81	(H)		6,190,825.81
Approved "FCO" Certified Forwards	20,676,004.27	(H)		20,676,004.27
LESS: Other Accounts Payable (Nonoperating)	3,835,256.09	(I)		3,835,256.09
LESS: Deferred Inflows- Unavailable Revenue	699,020.43	(J)	(1,100.00)	697,920.43
Unreserved Fund Balance, 07/01/22	2,697,524.73	(K)	16.54	2,697,541.27 **

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: 2023 - 2024

Department Title: Florida Fish and Wildlife Conservation Commission
Trust Fund Title: Federal Grants Trust Fund
Budget Entity: Department Level
LAS/PBS Fund Number: 2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	8,074,204.18 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS ADJUSTMENT B7700016 ABD B7700019	16.54 (C)
Anticipated Revenue (Cost Reimbursement)	20,676,004.27 (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(6,190,825.81) (D)
Approved FCO Certified Forward per LAS/PBS	(20,676,004.27) (D)
A/P not C/F-Operating Categories	781,624.42 (D)
Compensated Absences	47,833.82 (D)
Subtract/ CF "A" ADJUSTMENT	(15,311.88)
ADJUSTED BEGINNING TRIAL BALANCE:	2,697,541.27 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	2,697,541.27 (F)
DIFFERENCE:	0 (G)*

***SHOULD EQUAL ZERO.**

**Florida Fish and Wildlife Conservation Commission
Fiscal Year 2023-2024 LBR Schedule I Narrative – 2299
Florida Panther Research and Management Trust Fund**

5 Percent Trust Fund Reserves

Recurring FY22/23 estimated revenue	\$1,107,407
Less transfer to Admin TF	\$ 117,950
Less service charge to GR	\$ 88,513
Less payments for casualty insurance	\$ 8,459
Less payments for HR services	\$ 3,115
Net recurring estimated revenue	<u>\$ 889,370</u>
x 5%	<u><u>\$ 44,469</u></u>

Section III Adjustments

Adjustment for Prior Year Operating Payables Not Certified Forward/Paid in Current Year: \$12,417

In Fiscal Year 2020-2021 payables were established which reduced fund balance. The payables were paid with Fiscal Year 2021-2022 budget. This also reduced fund balance. This adjustment adds the expenditures back, so the fund balance was reduced only once.

Adjustment for Compensated Absences Liabilities: \$2,308

The prior year compensated absences liabilities reduced the beginning available fund balance and must be added back to accurately reflect the fund balance for Schedule I purposes. This adjustment increases the available Unreserved Fund Balance.

Adjustment to Line A for Carry Forward Operating Encumbrances: (\$70,658)

With the implementation of Governmental Accounting Standards Board (GASB) Statement No. 54, related to fund balance classification for financial reporting, reserves for operating encumbrances and FCO are not related to classification of fund balance for financial reporting. The beginning unreserved fund balance must be adjusted for these prior year budgetary authorizations of the approved certified/carry forward amounts for encumbrances and FCO.

September Operating Reversions: \$36,383

Adjustment to Line A For Prior Year Payable Deletions: \$10

This adjustment increases the Unreserved Fund Balance to accurately reflect prior year payables that were deleted, but are not recorded in departmental accounting entries.

Revenue Estimating Methodology

Department of Highway Safety and Motor Vehicles estimates are used for panther specialty license plate sales in the projection methodology. Projections are based on an analysis of past trends coupled with knowledge of current and future events which may have an effect on forecasts. A conservative approach is used in preparing estimates.

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I
Agency Name Florida Fish and Wildlife Conservation Commission**

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 : Florida Panther Research Management Trust Fund 2299

Transfers In (Provide Agency and Fund Number Received From)	Transfer In Revenue Category	Amount FY 21-22 (A01)	Amount FY 22-23 (A02)	Amount FY 23-24 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
Dept of Highway Safety & Motor Vehicles - 2488	001620	1,041,314.26	1,076,406.55	1,118,924.61	310125	Confirmed with Tianna Teate 10/6/2022
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category	Amount FY 21-22 (A01)	Amount FY 22-23 (A02)	Amount FY 23-24 (A03)	Transfer In Revenue Category	Confirmed By/Date

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2023-24 Florida Fish and Wildlife Conservation Commission
Trust Fund Title:	Florida Panther Research and Management Trust Fund
Budget Entity:	Department Level
LAS/PBS Fund Number:	2299

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	67,523.53	(A)		67,523.53
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	1,752,210.37	(C)		1,752,210.37
ADD: Outstanding Accounts Receivable	49,150.00	(D)		49,150.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	1,868,883.90	(F)	0.00	1,868,883.90
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: "A" Carry Forwards	25,543.00	(H)		25,543.00
"B" Carry Forwards	18,631.62	(H)		18,631.62
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	16,769.36	(I)		16,769.36
LESS: Deferred Inflows- Unavailable Revenue		(J)		0.00
Unreserved Fund Balance, 07/01/22	1,807,939.92	(K)	0.00	1,807,939.92 **

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: 2023 - 2024

Department Title: Florida Fish and Wildlife Conservation Commission
Trust Fund Title: Florida Panther Research and Management Trust Fund
Budget Entity: Department Level
LAS/PBS Fund Number: 2299

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,828,958.39 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(18,631.62) (D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	(3,927.79) (D)
Compensated Absenses	1,540.94 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	1,807,939.92 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,807,939.92 (F)
DIFFERENCE:	0 (G)*

***SHOULD EQUAL ZERO.**

**Florida Fish and Wildlife Conservation Commission
Fiscal Year 2023-2024 LBR Schedule I Narrative – 2339
Grants and Donations Trust Fund**

5 Percent Trust Fund Reserves

This trust fund is exempt from the 5% reserve requirement.

Section III Adjustments

Adjustment for Prior Year Operating Payables Not Certified Forward/Paid in Current Year: \$34,947

In Fiscal Year 2020-2021 payables were established which reduced fund balance. The payables were paid with Fiscal Year 2021-2022 budget. This also reduced fund balance. This adjustment adds the expenditures back, so the fund balance was reduced only once.

Adjustment for Compensated Absences Liabilities: \$3,041

The prior year compensated absences liabilities reduced the beginning available fund balance and must be added back to accurately reflect the fund balance for Schedule I purposes. This adjustment increases the available Unreserved Fund Balance.

Adjustment to Line A for Carry Forward Operating Encumbrances: (\$1,938,857)

With the implementation of Governmental Accounting Standards Board (GASB) Statement No. 54, related to fund balance classification for financial reporting, reserves for operating encumbrances and FCO are not related to classification of fund balance for financial reporting. The beginning unreserved fund balance must be adjusted for these prior year budgetary authorizations of the approved certified/carry forward amounts for encumbrances and FCO.

Adjustment to Line A for Prior Year FCO Certified Forward Obligations: (\$3,050,654)

With the implementation of GASB Statement No. 54, related to fund balance classification for financial reporting, reserves for operating encumbrances and FCO are not related to classification of fund balance for financial reporting. The beginning unreserved fund balance must be adjusted for these prior year budgetary authorizations of the approved certified/carry forward amounts for encumbrances and FCO.

September Operating Reversions: \$539,375

February/June Fixed Capital Outlay Reversions: \$207,850

Adjustment to Line A For Prior Year Payable Deletions: \$5,949

This adjustment increases the Unreserved Fund Balance to accurately reflect prior year payables that were deleted, but are not recorded in departmental accounting entries.

Revenue Estimating Methodology

Revenues associated with grants are calculated using the existing grant budgets, respective to each fiscal year in which the grant is anticipated to receive funding. Anticipated grants are estimated using the matching principle on the basis of appropriated budget associated with each grant, by fiscal year, upon which corresponding revenues are tied.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024

Department Title:	Florida Fish and Wildlife Conservation Commission
Trust Fund Title:	Grants and Donations Trust Fund
Budget Entity:	Department Level
LAS/PBS Fund Number:	2339

	Balance as of 6/30/2022	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,429,559.70 (A)		1,429,559.70
ADD: Other Cash (See Instructions)	2,647.88 (B)		2,647.88
ADD: Investments	69,947,444.03 (C)		69,947,444.03
ADD: Outstanding Accounts Receivable	2,994,785.44 (D)	0	2,994,785.44
ADD: SWFS ADJ B77000033		302,625.00 (E)	302,625.00
Total Cash plus Accounts Receivable	74,374,437.05 (F)	302,625.00	74,677,062.05
LESS Allowances for Uncollectibles			0 (G)
LESS Approved "A" Certified Forwards	471,935.57 (H)		471,935.57
Approved "B" Certified Forwards	969,558.89 (H)		969,558.89
Approved "FCO" Certified Forwards	18,139,141.30 (H)		18,139,141.30
LESS: Other Accounts Payable (Nonoperating)	831,996.04 (I)		831,996.04
LESS: _____			- (J)
Unreserved Fund Balance, 07/01/22	53,961,805.25 (K)	302,625.00	54,264,430.25 **

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: 2023 - 2024
Department Title: Florida Fish and Wildlife Conservation Commission
Trust Fund Title: Grants and Donations Trust Fund
LAS/PBS Fund Number: 2339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	73,276,216.57 (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	302,625.00 (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(969,558.89) (D)
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Approved FCO Certified Forward per LAS/PBS	(18,139,141.30) (D)
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A/P not C/F-Operating Categories	(204,229.77) (D)
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SWFS ADJ B77000006 C	0.00 (D)
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Compensated Absences	2,689.40 (D)
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Adjustment for Carry Forward Payables	(4,181.69) (D)
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ADJUSTED BEGINNING TRIAL BALANCE:	54,264,419.32 (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	54,264,430.25 (F)
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DIFFERENCE:	(10.93) (G)*
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***SHOULD EQUAL ZERO.**

**Florida Fish and Wildlife Conservation Commission
Fiscal Year 2023-2024 LBR Schedule I Narrative – 2423
Land Acquisition Trust Fund**

5 Percent Trust Fund Reserves

This trust fund is exempt from the reserve requirement with the implementation of the Water and Land Constitutional Amendment during the 2015 Legislative Session. No other revenues or purposes are allowable with this fund.

Section III Adjustments

Adjustment for Prior Year Operating Payables Not Carried Forward/Paid in Current Year: \$2,172,185

In Fiscal Year 2020-2021 payables were established which reduced fund balance. The payables were paid with Fiscal Year 2021-2022 budget. This also reduced fund balance. This adjustment adds the expenditures back, so the fund balance was reduced only once.

September Operating Reversions: \$1,468,569

February and June Reversions: \$594

Adjustment to Line A For Prior Year FCO Certified Forward Obligations: (\$1,950,130)

With the implementation of Governmental Accounting Standards Board (GASB) Statement No. 54, related to fund balance classification for financial reporting, reserves for operating encumbrances and FCO are not related to classification of fund balance for financial reporting. The beginning unreserved fund balance must be adjusted for these prior year budgetary authorizations of the approved certified/carry forward amounts for encumbrances and FCO.

Prior Year Certified Forward Encumbrances: (\$18,410,303)

With the implementation of GASB Statement No. 54, related to fund balance classification for financial reporting, reserves for operating encumbrances and FCO are not related to classification of fund balance for financial reporting. The beginning unreserved fund balance must be adjusted for these prior year budgetary authorizations of the approved certified/carry forward amounts for encumbrances and FCO.

Adjustment for Compensated Absences Liabilities: \$189,491

The prior year compensated absences liability reduced the beginning available fund balance and must be added back for Schedule I. This adjustment increases the available Assigned Fund Balance.

Adjustment to Line A For Prior Year Payables Not In Fund Balance: (\$8,653,593)

This adjustment decreases the Unreserved Fund Balance to accurately reflect prior year payables that were not recorded in departmental accounting entries.

Revenue Estimating Methodology

With the 2015 implementation of the Water and Land Conservation Constitutional Amendment, this fund is used as a depository for documentary stamp revenues. No revenue estimating methodology is necessary as deposits are only allowed to equal the total amount of appropriations by the legislature, in any given fiscal year.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2023-24
Trust Fund Title:	Florida Fish and Wildlife Conservation Commission
Budget Entity:	Land Acquisition Trust Fund
LAS/PBS Fund Number:	Department Level
	2423

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	15,941,977.09	(A)		15,941,977.09
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	0.00	(D)		0.00
ADD: Anticipated Revenue (Interim Budget Increase)	271,051.00	(E)		271,051.00
ADD: Anticipated Revenue (Adjusted Transfer to DEP)	26,219.00	(E)		26,219.00
ADD: Anticipated Revenue (FCO Liabilities)	2,049,406.00	(E)		2,049,406.00
Total Cash plus Accounts Receivable	18,288,653.09	(F)	0.00	18,288,653.09
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: "A" Carry Forwards	1,073,895.87	(H)		1,073,895.87
"B" Carry Forwards	16,181,600.98	(H)		16,181,600.98
Approved "FCO" Certified Forwards	1,033,155.60	(H)		1,033,155.60
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: Deferred Inflows- Unavailable Revenue		(J)		0.00
Unreserved Fund Balance, 07/01/22	0.64	(K)	0.00	0.64 **

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: 2023 - 2024

Department Title: Florida Fish and Wildlife Conservation Commission
Trust Fund Title: Land Acquisition Trust Fund
Budget Entity: Department Level
LAS/PBS Fund Number: 2423

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22

Total all GLC's 5XXXX for governmental funds; **11,159,596.61** (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

 (C)

 (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (16,181,600.98) (D)

Approved FCO Certified Forward per LAS/PBS (1,033,155.60) (D)

A/P not C/F-Operating Categories 3,537,114.72 (D)

Anticipated Revenue (Interim Budget Increase) 271,051.00 (D)

Anticipated Revenue (Adjusted Transfer to DEP) 26,219.00 (D)

Anticipated Revenue (FCO Liabilities) 2,049,406.00 (D)

Compensated Absences 171,369.89 (D)

ADJUSTED BEGINNING TRIAL BALANCE: **0.64** (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) **0.64** (F)

DIFFERENCE: **0** (G)*

***SHOULD EQUAL ZERO.**

**Florida Fish and Wildlife Conservation Commission
Fiscal Year 2023-2024 LBR Schedule I Narrative – 2467
Marine Resources Conservation Trust Fund**

5 Percent Trust Fund Reserves

Total FY22/23 estimated recurring revenue	\$ 99,022,885
Less Federal Funds	\$376,821
Less transfer to Admin TF	\$ 9,686,964
Less service charge to GR	\$ 2,300,088
Less payments for HR services	\$ 370,809
Less payments for Casualty Insurance	\$ 1,347,095
Net recurring estimated revenue	<u>\$ 84,941,108</u>
x 5%	<u>\$ 4,247,055</u>

Section III Adjustments

Post-Closing SWFS Adjustments: \$11,571

This amount reflects the net results of adjusting entries for payables, receivables, and reclassifications made after June 30, 2022; the net result is a decrease to the available Assigned Fund Balance.

Adjustment For Compensated Absences Liabilities: \$244,738

The prior year compensated absences liability reduced the beginning available fund balance and must be added back for Schedule I. This adjustment increases the available Unreserved Fund Balance.

Adjustment For Prior Year Operating Payables Not Carried Forward/Paid in Current Year: \$320,741

In Fiscal Year 2020-2021 payables were established which reduced fund balance. The payables were paid with Fiscal Year 2021-2022 budget. This also reduced fund balance. This adjustment adds the expenditures back, so the fund balance was reduced only once.

Adjustment to line A For Carry Forward Operating Encumbrances: (\$3,685,483)

With the implementation of Governmental Accounting Standards Board (GASB) Statement No. 54, related to fund balance classification for financial reporting, reserves for operating encumbrances are not related to classification of fund balance for financial reporting. The beginning unreserved fund balance must be adjusted for these prior year budgetary authorizations of the approved certified/carry forward amounts for encumbrances.

Adjustment to Line A For Prior Year FCO Certified Forward Obligations: (\$4,977,483)

With the implementation of GASB Statement No. 54, related to fund balance classification for financial reporting, reserves for operating encumbrances are not related to classification of fund balance for financial reporting. The beginning

unreserved fund balance must be adjusted for these prior year budgetary authorizations of the approved certified/carry forward amounts for encumbrances.

COVID-19 Adjustment: (\$19,836,042)

Adjustment posted by the Division of Accounting and Auditing, Bureau of Financial Reporting to increase fund balance.

February and June Fixed Capital Outlay Reversions-Prior Year: \$32,687

September Operating Reversions: \$1,169,221

Adjustment to Line A Prior Year Payables Not Reflected in Fund Balances, (\$550,511)

This adjustment decreases the Unreserved Fund Balance to accurately reflect prior year payables that were not recorded in departmental accounting entries.

Revenue Estimating Methodology

Revenues include recreational and commercial saltwater fishing licenses, permits, fees and fines; vessel registration fees; marina fuel taxes; marine turtle specialty license plate fees (voluntary fee); boating fines, fees and penalties; judgments and forfeitures; transfers from other agencies, contract reimbursements, proceeds from sale of seized property, and interest earnings. Projections are based on an analysis of past trends coupled with knowledge of current and future events which may have an effect on forecasts. A conservative approach is used in preparing estimates.

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I
Agency Name Florida Fish and Wildlife Conservation Commission**

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 : Marine Resources Conservation Trust Fund 2467

Transfers In <small>(Provide Agency and Fund Number Received From)</small>	Transfer In Revenue Category	Amount FY 21-22 (A01)	Amount FY 22-23 (A02)	Amount FY 23-24 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
Executive Office of the Governor - 2750	001510	1,340,027.67	0.00	0.00	105150	Confirmed with FORM3 totals
Dept of Environmental Protection - 2099	001600	10,510,256.00	10,510,256.00	10,510,256.00	105552	Confirmed with Stuart Myers 10/06/2022
Dept of Environmental Protection - 2644	001600	3,622,599.00	3,622,599.00	3,622,599.00	105552	Confirmed with Stuart Myers 10/06/2022
Dept of Revenue - 2319	001600	13,400,000.00	13,400,000.00	13,400,000.00	310182	Confirmed with Ashley Lewis 10/5/22
Dept of Highway Safety & Motor Vehicles - 2488	001600/001620	21,865,811.46	20,717,041.00	20,739,502.00	181241/1812 43/310125	Confirmed with Tianna Teate 10/6/2022
Transfers Out (Operating and Non-Operating) <small>(Provide Agency and Fund Number Transferred To)</small>	Transfer Out Expenditure Category	Amount FY 21-22 (A01)	Amount FY 22-23 (A02)	Amount FY 23-24 (A03)	Transfer In Revenue Category	Confirmed By/Date
Dept of Agrculture & Consumer Svcs - 2609	181085	91,565.00	255,063.00	182,000.00	001600	Confirmed with Jim Lewandowski 10/07/2022
Dept of Agrculture & Consumer Svcs - 2609	181320	400,704.40	2,245,537.00	1,300,000.00	001600	Confirmed with Jim Lewandowski 10/07/2022

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024

Department Title:	Florida Fish and Wildlife Conservation Commission
Trust Fund Title:	Marine Resources Conversation Trust Fund
Budget Entity:	Department Level
LAS/PBS Fund Number:	2467

	Balance as of 6/30/2022	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	5,774,065.59 (A)		5,774,065.59
ADD: Other Cash (See Instructions)	1,099,013.42 (B)		1,099,013.42
ADD: Investments	30,639,753.84 (C)		30,639,753.84
ADD: Outstanding Accounts Receivable	10,698,957.56 (D)		10,698,957.56
ADD: SWFS ADJ B77000015 Establish a Receivable	(E)	(146.38)	(146.38)
Total Cash plus Accounts Receivable	48,211,790.41 (F)	(146.38)	48,211,644.03
LESS SWFS ADJ. B77000006 Payable	(G)	11,425.00	11,425.00
LESS Approved "A" Certified Forwards	3,378,286.47 (H)		3,378,286.47
LESS: Approved "B" Certified Forwards	2,262,965.64 (H)		2,262,965.64
LESS: Approved "FCO" Certified Forwards	6,183,605.05 (H)		6,183,605.05
LESS: Transfer to ATF for ATF Cost Allocation	314,413.00 (H)		314,413.00
LESS: Other Accounts Payable (Nonoperating)	596,307.73 (I)		596,307.73
LESS: Deferred Inflows - Unavailable Revenue	4,563,695.70 (J)		4,563,695.70
Unreserved Fund Balance, 07/01/22	30,912,516.82 (K)	(11,571.38)	30,900,945.44 **

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: 2023 - 2024

Department Title: Florida Fish and Wildlife Conservation Commission
Trust Fund Title: Marine Resources Conservation Trust Fund
LAS/PBS Fund Number: 2467

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22

Total all GLC's 5XXXX for governmental funds; 40,279,760.70 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment #B7700015 Establish a Receivable (146.38) (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (2,262,965.64) (D)

Approved FCO Certified Forward per LAS/PBS (6,183,605.05) (D)

A/P not C/F-Operating Categories (825,206.96) (D)

SWFS ADJUSTMENT B77000006 Establish a Payable (11,425.00) (D)

Compensated Absences 218,946.77 (D)

Transfer to ATF for ATF Cost Allocation (314,413.00) (D)

ADJUSTED BEGINNING TRIAL BALANCE: 30,900,945.44 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 30,900,945.44 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

**Florida Fish and Wildlife Conservation Commission
Fiscal Year 2023-2024 LBR Schedule I Narratives - 2504
Non-Game Wildlife Trust Fund**

5 Percent Trust Fund Reserves

Total FY22/23 estimated recurring revenue	\$ 11,377,491
Less transfer to Admin TF	\$1,009,033
Less service charge to GR	\$886,679
Less payments for HR services	\$27,411
Less payments for Casualty Insurance	\$129,070
Net recurring estimated revenue	<u>\$9,325,298</u>
x 5%	<u>\$ 466,265</u>

Section III Adjustments

Adjustment For Prior Year Operating Payables Not Carried Forward/Paid in Current Year: \$53,685

In Fiscal Year 2020-2021 payables were established which reduced fund balance. The payables were paid with Fiscal Year 2021-2022 budget. This also reduced fund balance. This adjustment adds the expenditures back, so the fund balance was reduced only once.

Adjustment for Compensated Absences Liabilities: \$20,576

The prior year compensated absences liability reduced the beginning available fund balance and must be added back for Schedule I. This adjustment increases the available Unreserved Fund Balance.

Adjustment to Line A For Carry Forward Operating Encumbrances: (\$488,488)

With the implementation of Governmental Accounting Standards Board (GASB) Statement No. 54, related to fund balance classification for financial reporting, encumbrances are not related to classification of fund balance for financial reporting. The beginning unreserved fund balance must be adjusted for these prior year budgetary authorizations of the approved certified/carry forward amounts for encumbrances.

Adjustment to Line A For Prior Year FCO Certified Forward Obligations: (\$613,349)

With the implementation of Governmental Accounting Standards Board (GASB) Statement No. 54, related to fund balance classification for financial reporting, reserves for operating encumbrances are not related to classification of fund balance for financial reporting. The beginning unreserved fund balance must be adjusted for these prior year budgetary authorizations of the approved certified/carry forward amounts for encumbrances.

September Operating Reversions: \$58,779

Prior Year Payable – GR Service Charge Correction: (\$520,962)

This adjustment decreases the Unreserved Fund Balance to accurately reflect prior year payables, necessary to include an entire year's worth of General Revenue Service Charge costs, that were not recorded in departmental accounting entries.

Adjustment to Line A For Prior Year Payables Not Reflected in Fund Balance: (\$400,276)

This adjustment decreases the Unreserved Fund Balance to accurately reflect prior year payables that were not recorded in departmental accounting entries.

Revenue Estimating Methodology

Department of Highway Safety and Motor Vehicles estimates are used for Title Fees in the projection methodology. Projections are based on an analysis of past trends coupled with knowledge of current and future events which may have an effect. A conservative approach is used in preparing estimates.

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I
Agency Name Florida Fish and Wildlife Conservation Commission**

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 : Non Game Wildlife Trust Fund 2504

Transfers In <small>(Provide Agency and Fund Number Received From)</small>	Transfer In Revenue Category	Amount FY 21-22 (A01)	Amount FY 22-23 (A02)	Amount FY 23-24 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
Dept of Transportation - 2540	001903	114,598.12	292,000.00	292,000.00		Confirmed with Norma Wittingham 10/03/2022
Dept of Highway Safety & Motor Vehicles - 2488	001620	12,483,600.63	9,792,491.00	9,841,678.00	181239/ 181241	Confirmed with Tianna Teate 10/6/2022
Transfers Out (Operating and Non-Operating) <small>(Provide Agency and Fund Number Transferred To)</small>	Transfer Out Expenditure Category	Amount FY 21-22 (A01)	Amount FY 22-23 (A02)	Amount FY 23-24 (A03)	Transfer In Revenue Category	Confirmed By/Date

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024

Department Title:	Florida Fish and Wildlife Conservation Commission
Trust Fund Title:	Non-Game Wildlife Trust Fund
Budget Entity:	Department Level
LAS/PBS Fund Number:	2504

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,213,777.72	(A)		2,213,777.72
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments	6,069,862.20	(C)		6,069,862.20
ADD: Outstanding Accounts Receivable	661,601.23	(D)		661,601.23
ADD: SWFS ADJ B7700031 RECEIVABLE		(E)	36828	36828
Total Cash plus Accounts Receivable	8,945,241.15	(F)	36828	8,982,069.15
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	212,447.14	(H)		212,447.14
Approved "B" Certified Forwards	101,049.57	(H)		101,049.57
Approved "FCO" Certified Forwards	587,958.28	(H)		587,958.28
			-	-
LESS: Other Accounts Payable (Nonoperating)	520,962.27	(I)		520,962.27
LESS: _____		(J)		0
Unreserved Fund Balance, 07/01/22	7,522,823.89	(K)	36,828.00	7,559,651.89 **

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:	2023 - 2024
Department Title:	Florida Fish and Wildlife Conservation Commission
Trust Fund Title:	Non-Game Wildlife Trust Fund
LAS/PBS Fund Number:	2504

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	8,168,873.50 (A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)

	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS ADJ B7700031 Receivable	36,828.00 (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(101,049.57) (D)
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Approved FCO Certified Forward per LAS/PBS	(587,958.28) (D)
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A/P not C/F-Operating Categories	24,696.97 (D)
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Compensated Absenses	18,261.27 (D)
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	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:

	7,559,651.89 (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)

	7,559,651.89 (F)
--	------------------

DIFFERENCE:

	0.00 (G)*
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***SHOULD EQUAL ZERO.**

**Florida Fish and Wildlife Conservation Commission
Fiscal Year 2023-2024 LBR Schedule I Narratives - 2611
Save the Manatee Trust Fund**

5 Percent Trust Fund Reserves

Total FY22/23 estimated recurring revenue	\$ 4,347,901
Less transfer to Admin TF	\$402,620
Less service charge to GR	\$ 346,752
Less payments for HR services	\$ 13,229
Less payments for Casualty Insurance	\$ 33,102
Net recurring estimated revenue	<u>\$ 3,552,198</u>
x 5%	<u>\$ 177,610</u>

Section III Adjustments

Adjustment For Prior Year Operating Payables Not Carried Forward/Paid in Current Year: \$2,267

In Fiscal Year 2020-2021 payables were established which reduced fund balance. The payables were paid with Fiscal Year 2021-2022 budget. This also reduced fund balance. This adjustment adds the expenditures back, so the fund balance was reduced only once.

Adjustment For Compensated Absences: \$10,453

The prior year compensated absences liability reduced the beginning available fund balance and must be added back for Schedule I. This adjustment increases the available Assigned Fund Balance.

Adjustment to Line A For Carry Forward Operating Encumbrances: (\$18,072)

With the implementation of Governmental Accounting Standards Board (GASB) Statement No. 54, related to fund balance classification for financial reporting, reserves for operating encumbrances are not related to classification of fund balance for financial reporting. The beginning unreserved fund balance must be adjusted for these prior year budgetary authorizations of the approved certified/carry forward amounts for encumbrances.

Adjustment to Line A For Prior Year Payables Not Reflected in Fund Balance: (\$12,912)

This adjustment decreases the Unreserved Fund Balance to accurately reflect prior year payables that were not recorded in departmental accounting entries.

September Operating Reversions: \$14,404

Revenue Estimating Methodology

Projections are based on an analysis of past trends coupled with knowledge of current and future events which may have an effect. A conservative approach is used in preparing estimates. The majority of revenues are associated with receipts from the Department of Highway Safety and Motor Vehicles for vessel registration and manatee tags.

Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I
Agency Name Florida Fish and Wildlife Conservation Commission

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 : Save The Manatee Trust Fund 2611

Transfers In <small>(Provide Agency and Fund Number Received From)</small>	Transfer In Revenue Category	Amount FY 21-22 (A01)	Amount FY 22-23 (A02)	Amount FY 23-24 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
Dept of Highway Safety & Motor Vehicles - 2488	001620	4,227,066.72	4,313,901.00	4,283,104.00	181/244/310125	Confirmed with Tianna Teate 10/6/2022
Transfers Out (Operating and Non-Operating) <small>(Provide Agency and Fund Number Transferred To)</small>	Transfer Out Expenditure Category	Amount FY 21-22 (A01)	Amount FY 22-23 (A02)	Amount FY 23-24 (A03)	Transfer In Revenue Category	Confirmed By/Date

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2023 - 2024

Department Title:	Florida Fish and Wildlife Conservation Commission
Trust Fund Title:	Save the Manatee Trust Fund
Budget Entity:	Department Level
LAS/PBS Fund Number:	2611

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	358,406.69	(A)		358,406.69
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	1,870,274.16	(C)		1,870,274.16
ADD: Outstanding Accounts Receivable	220,533.14	(D)		220,533.14
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	2,449,213.99	(F)	-	2,449,213.99
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	90,281.83	(H)		90,281.83
Approved "B" Certified Forwards	17,102.77	(H)		17,102.77
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	75,171.33	(I)		75,171.33
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/22	2,266,658.07	(K)	-	2,266,658.07 **

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: 2023 - 2024	
Department Title:	Florida Fish and Wildlife Conservation Commission
Trust Fund Title:	Save the Manatee Trust Fund
LAS/PBS Fund Number:	2611

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	2,298,724.82	(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	(17,102.77)	(D)
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Approved FCO Certified Forward per LAS/PBS		(D)
--	--	-----

A/P not C/F-Operating Categories	(22,601.13)	(D)
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Compensated Absenses	7,637.15	(D)
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		(D)
--	--	-----

		(D)
--	--	-----

ADJUSTED BEGINNING TRIAL BALANCE:

	2,266,658.07	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)

	2,266,658.07	(F)
--	--------------	-----

DIFFERENCE:

	0.00	(G)*
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***SHOULD EQUAL ZERO.**

**Florida Fish and Wildlife Conservation Commission
Fiscal Year 2023-2024 LBR Schedule I Narratives - 2672
State Game Trust Fund**

5 Percent Trust Fund Reserves

Total FY22/23 estimated recurring revenue	\$39,866,103
Less transfer to Admin TF	\$3,587,210
Less nonoperating transfer to DACS	\$150,000
Less payments for HR services	\$166,323
Less payments for Casualty Insurance	\$2,152,474
Net recurring estimated revenue	<u>\$33,810,096</u>
x 5%	<u>\$1,690,505</u>

Section III Adjustments

Adjustment For Prior Year Operating Payables Not Carried Forward/Paid in Current Year: \$164,516

In Fiscal Year 2020-2021 payables were established which reduced fund balance. The payables were paid with Fiscal Year 2021-2022 budget. This also reduced fund balance. This adjustment adds the expenditures back, so the fund balance was reduced only once.

Adjustment to Line A For Prior Year FCO Certified Forward Obligations: (\$7,984,767)

With the implementation of Governmental Accounting Standards Board (GASB) Statement No. 54, related to fund balance classification for financial reporting, reserves for FCO are not related to classification of fund balance for financial reporting. The beginning unreserved fund balance must be adjusted for these prior year budgetary authorizations of the approved certified/carry forward amounts for FCO.

Adjustment to Line A For Carry Forward Operating Encumbrances: (\$1,067,087)

With the implementation of Governmental Accounting Standards Board (GASB) Statement No. 54, related to fund balance classification for financial reporting, reserves for operating encumbrances are not related to classification of fund balance for financial reporting. The beginning unreserved fund balance must be adjusted for these prior year budgetary authorizations of the approved certified/carry forward amounts for encumbrances.

Adjustment for Compensated Absences Liabilities: \$67,703

The prior year compensated absences liability reduced the beginning available fund balance and must be added back for Schedule I. This adjustment increases the available Assigned Fund Balance.

Adjustment to Line A For Prior Year Payables Not In Fund Balance: (\$1,052,363)

This adjustment decreases the Unreserved Fund Balance to accurately reflect prior year payables that were not recorded in departmental accounting entries.

September Operating Reversions: \$116,163

FCO February and June Reversions: \$6,872

Revenue Estimating Methodology

The majority of revenues are from fees from hunting and freshwater fishing licenses, permits, stamps, and tags; other revenues are from Wildlife Management Area access fees; Largemouth Bass specialty license plate fees (voluntary fee); motor fuel taxes; land management revenues, contract reimbursements, donations, proceeds from sale of seized property, and interest earnings. Projections are based on an analysis of past trends coupled with knowledge of current and future events which may have an effect on forecasts. A conservative approach is used in preparing estimates.

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I
Agency Name Florida Fish and Wildlife Conservation Commission**

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 : State Game Trust Fund 2672

Transfers In <small>(Provide Agency and Fund Number Received From)</small>	Transfer In Revenue Category	Amount FY 21-22 (A01)	Amount FY 22-23 (A02)	Amount FY 23-24 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
Dept of Management Services - 2510	001520	1,949,140.59	1,229,661.61	1,229,661.61	310346	Confirmed with Connie Tompkins 10/06/2022
Dept of Revenue - 2319	001600	2,500,000.00	2,500,000.00	2,500,000.00	310368	Confirmed with Ashley Lewis 10/5/22
Dept of Highway Safety & Motor Vehicles - 2488	001600	263,208.56	272,078.69	282,825.80	310125	Confirmed with Tianna Teate 10/6/2022
Transfers Out (Operating and Non-Operating) <small>(Provide Agency and Fund Number Transferred To)</small>	Transfer Out Expenditure Category	Amount FY 21-22 (A01)	Amount FY 22-23 (A02)	Amount FY 23-24 (A03)	Transfer In Revenue Category	Confirmed By/Date

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2023-24 Florida Fish and Wildlife Conservation Commission
Trust Fund Title:	State Game Admin TF
Budget Entity:	Departmental Level
LAS/PBS Fund Number:	2672

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	4,729,152.40	(A)		4,729,152.40
ADD: Other Cash (See Instructions)	504,546.17	(B)		504,546.17
ADD: Investments	19,620,431.17	(C)		19,620,431.17
ADD: Outstanding Accounts Receivable	1,127,543.28	(D)		1,127,543.28
ADD: SWFS ADJ B77000014		(E)	(18,852.00)	(18,852.00)
Total Cash plus Accounts Receivable	25,981,673.02	(F)	(18,852.00)	25,962,821.02
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: "A" Carry Forwards	722,746.42	(H)		722,746.42
"B" Carry Forwards	1,742,057.72	(H)		1,742,057.72
Approved "FCO" Certified Forwards	9,828,947.70	(H)		9,828,947.70
LESS: Other Accounts Payable (Nonoperating)	280,165.57	(I)		280,165.57
SWFS ADJ B7700018 Reducing payable			(18,852.00)	(18,852.00)
SWFS ADJ B7700004 establish payable			1,444.52	1,444.52
PAYABLE DIFFERENCE			(2,840.66)	(2,840.66)
LESS: Deferred Inflows- Unavailable Revenue	1,377,963.29	(J)		1,377,963.29
Unreserved Fund Balance, 07/01/22	12,029,792.32	(K)	1,396.14	12,031,188.46 **

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.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2023-24 Florida Fish and Wildlife Conservation Commission
Trust Fund Title:	State Game Admin TF
Budget Entity:	Departmental Level
LAS/PBS Fund Number:	2672

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	4,729,152.40	(A)		4,729,152.40
ADD: Other Cash (See Instructions)	504,546.17	(B)		504,546.17
ADD: Investments	19,620,431.17	(C)		19,620,431.17
ADD: Outstanding Accounts Receivable	1,127,543.28	(D)		1,127,543.28
ADD: SWFS ADJ B77000014		(E)	(18,852.00)	(18,852.00)
Total Cash plus Accounts Receivable	25,981,673.02	(F)	(18,852.00)	25,962,821.02
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: "A" Carry Forwards	722,746.42	(H)		722,746.42
"B" Carry Forwards	1,742,057.72	(H)		1,742,057.72
Approved "FCO" Certified Forwards	9,828,947.70	(H)		9,828,947.70
LESS: Other Accounts Payable (Nonoperating)	280,165.57	(I)		280,165.57
SWFS ADJ B7700018 Reducing payable			(18,852.00)	(18,852.00)
SWFS ADJ B7700004 establish payable			1,444.52	1,444.52
PAYABLE DIFFERENCE			(2,840.66)	(2,840.66)
LESS: Deferred Inflows- Unavailable Revenue	1,377,963.29	(J)		1,377,963.29
Unreserved Fund Balance, 07/01/22	12,029,792.32	(K)	1,396.14	12,031,188.46 **

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.