



RICK SCOTT  
GOVERNOR

STATE OF FLORIDA

# Office of the Governor

THE CAPITOL  
TALLAHASSEE, FLORIDA 32399-0001

www.flgov.com  
850-488-7146  
850-487-0801 fax

## LEGISLATIVE BUDGET REQUEST

October 15, 2014

Cynthia Kelly, Director  
Office of Policy and Budget  
Executive Office of the Governor  
1701 Capitol  
Tallahassee, Florida 32399-0001

JoAnne Leznoff, Staff Director  
House Appropriations Committee  
221 Capitol  
Tallahassee, Florida 32399-1300

Cindy Kynoch, Staff Director  
Senate Appropriations Committee  
201 Capitol  
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Executive Office of the Governor and the Division of Emergency Management is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2015-16 Fiscal Year. This submission has been approved by Governor Rick Scott.

Chapter 2011-142, Laws of Florida, transferred the Division of Emergency Management (Division) to the Executive Office of the Governor effective October 1, 2011. Section 14.2016, Florida Statutes, tasks the Division with the responsibility for all "...professional, technical, and administrative functions necessary to carry out its responsibilities under part I Chapter 252..." The Division has a unique mission, as well as distinct goals and objectives. As such, the Division developed its own Legislative Budget Request. The Division's budget data is included with the Executive Office of Governor data for all agency level exhibits and schedules as prescribed in the budget instructions; however, due to the statutorily mandated separation, certain documents and exhibits are reported separately. The Division's budget information and Legislative Budget Request is attached herein, and has been approved by Bryan Koon, Executive Director.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kelley P. Sasso".

Kelley P. Sasso  
Director of Finance and Accounting

**Executive Office of the Governor  
& the Division of Emergency Management**

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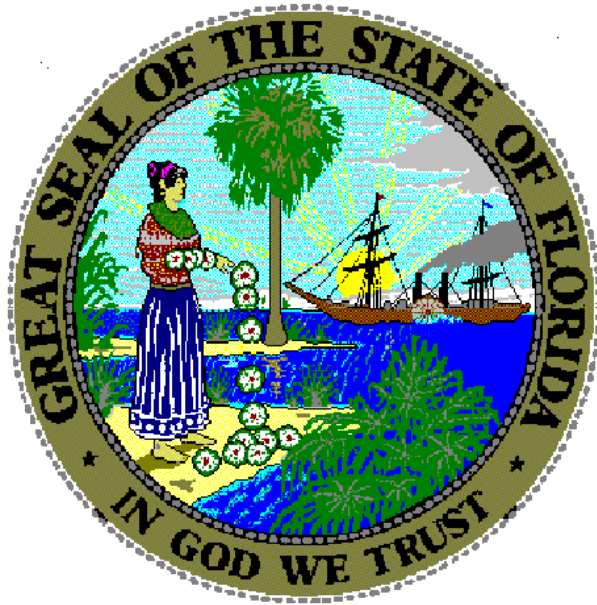
**Program Name and/or Budget Entity Level Exhibits or Schedules**

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**Technical Checklist LBR Review**

Completed checklist used to review the Legislative Budget Request (LBR) for technical compliance with the Checklist budget instructions

\*\* Please see transmittal letter and bookmarks to locate the Division of Emergency Management.



State of Florida  
Executive Office of the Governor

# Department Level Exhibits and Schedules\*

LEGISLATIVE BUDGET REQUEST  
2015-2016

*\*Contains information and data related to the Executive Office of the Governor and the Division of Emergency Management*

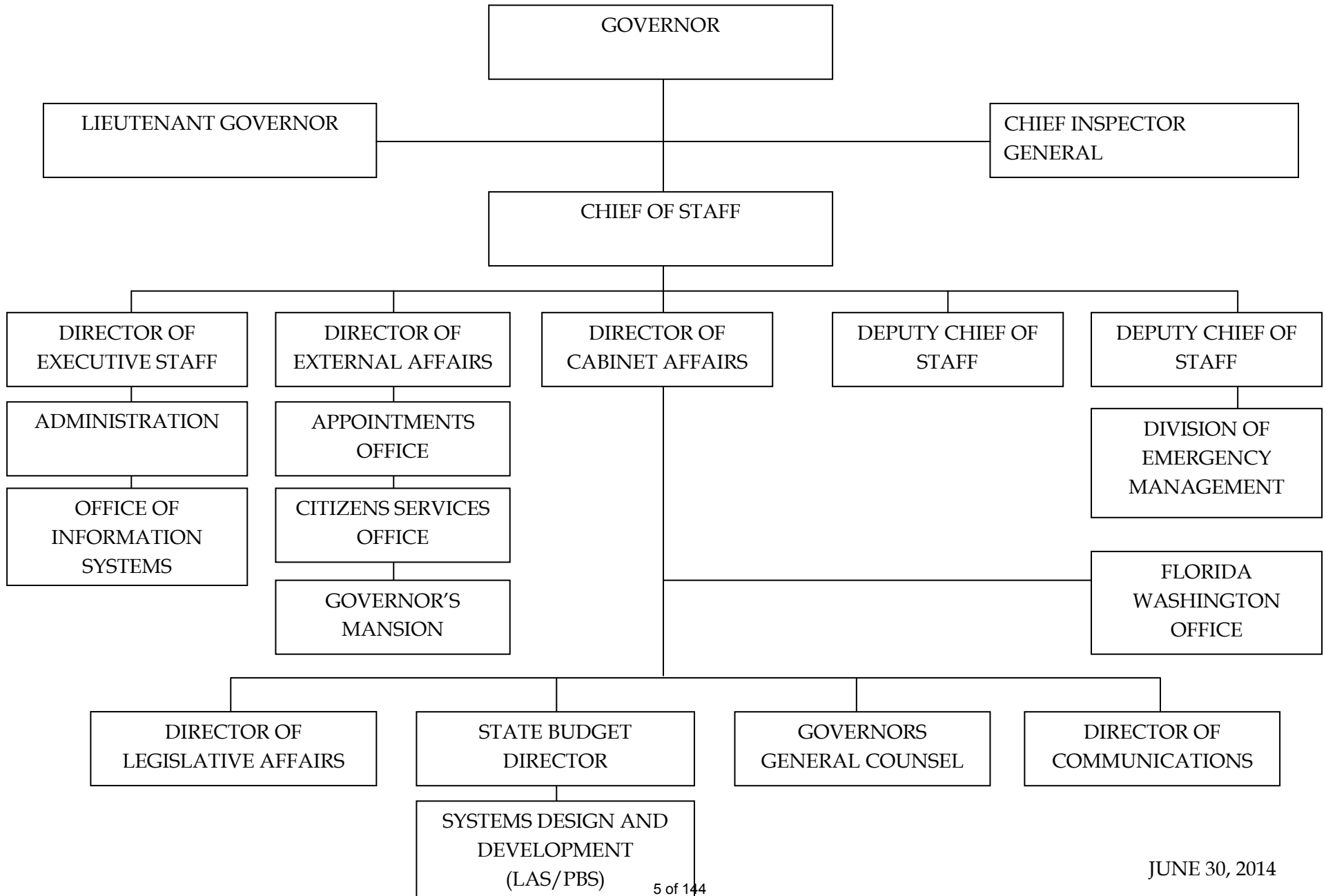
## Schedule VII: Agency Litigation Inventory

<b>Agency:</b>	<b>Executive Office of the Governor</b>		
<b>Contact Person:</b>	Heather Stearns	<b>Phone Number:</b>	850-717-9310
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL EMPLOYEES (AFSCME) COUNCIL 79 v. RICK SCOTT, in his official capacity as Governor of the State of Florida		
<b>Court with Jurisdiction:</b>	United District Court for the Southern District of Florida		
<b>Case Number:</b>	1:11-cv-21976-UU		
<b>Summary of the Complaint:</b>	Civil action seeking declaratory and injunctive relief barring drug testing of state employees pursuant to Executive Order 11-58. Plaintiffs seek attorneys' fees and litigation costs.		
<b>Amount of the Claim:</b>	\$		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Fla. Executive Order 11-58; also implicates section 944.474, Fla. Stat.		
<b>Status of the Case:</b>	The Final Judgment was entered on April 25, 2012, and appealed to the 11 <sup>th</sup> Circuit Court of Appeals on May 25, 2012. The 11 <sup>th</sup> Circuit vacated the Final Judgment and remanded the case back to the District Court.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>			

*Office of Policy and Budget – July 2014*

# EXECUTIVE OFFICE OF THE GOVERNOR

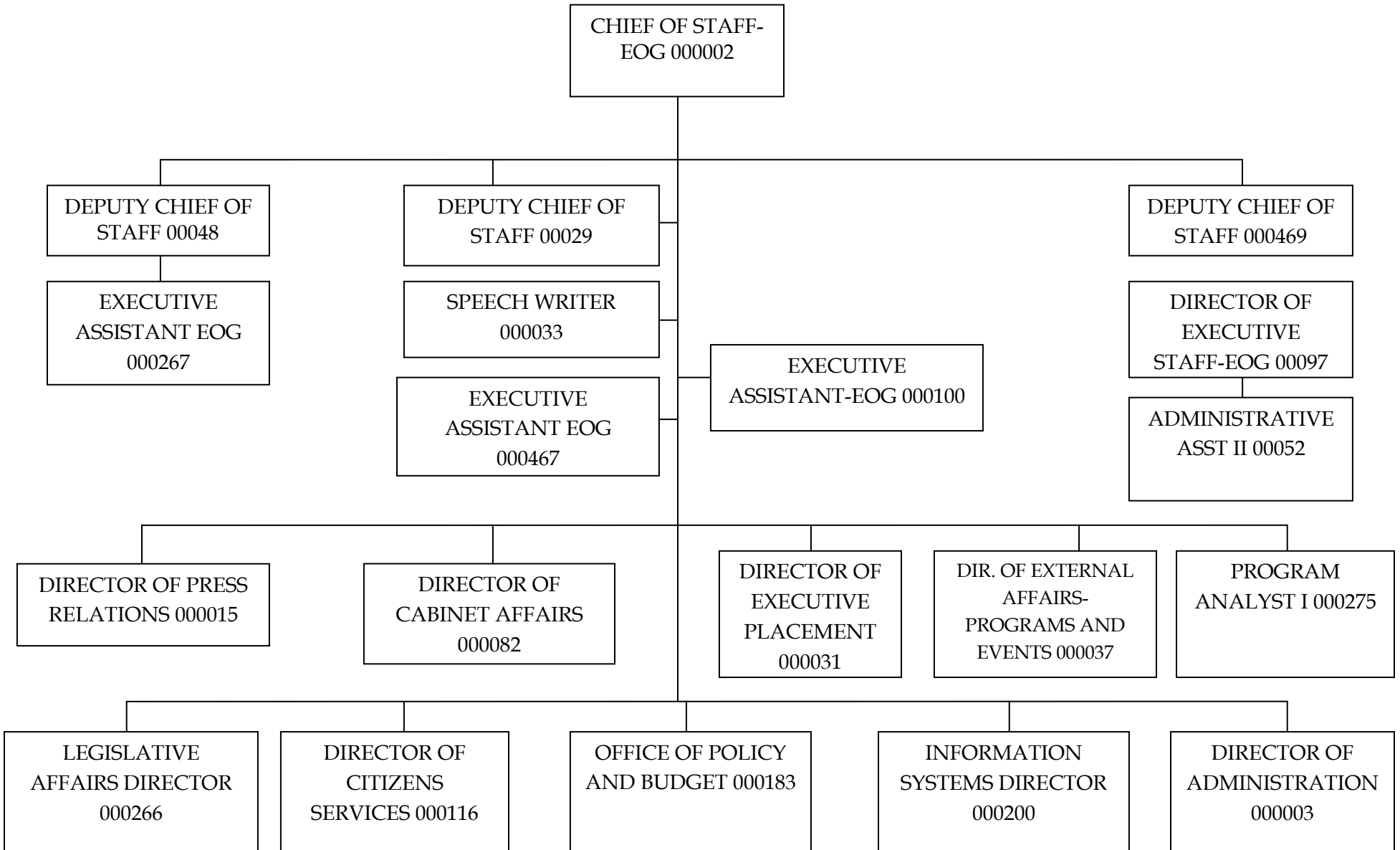
## Organization Chart



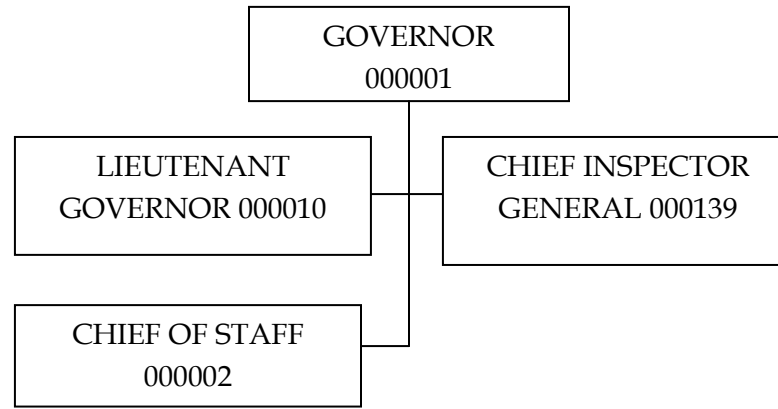
JUNE 30, 2014

EXECUTIVE OFFICE OF THE GOVERNOR

Chief of Staff (Executive)

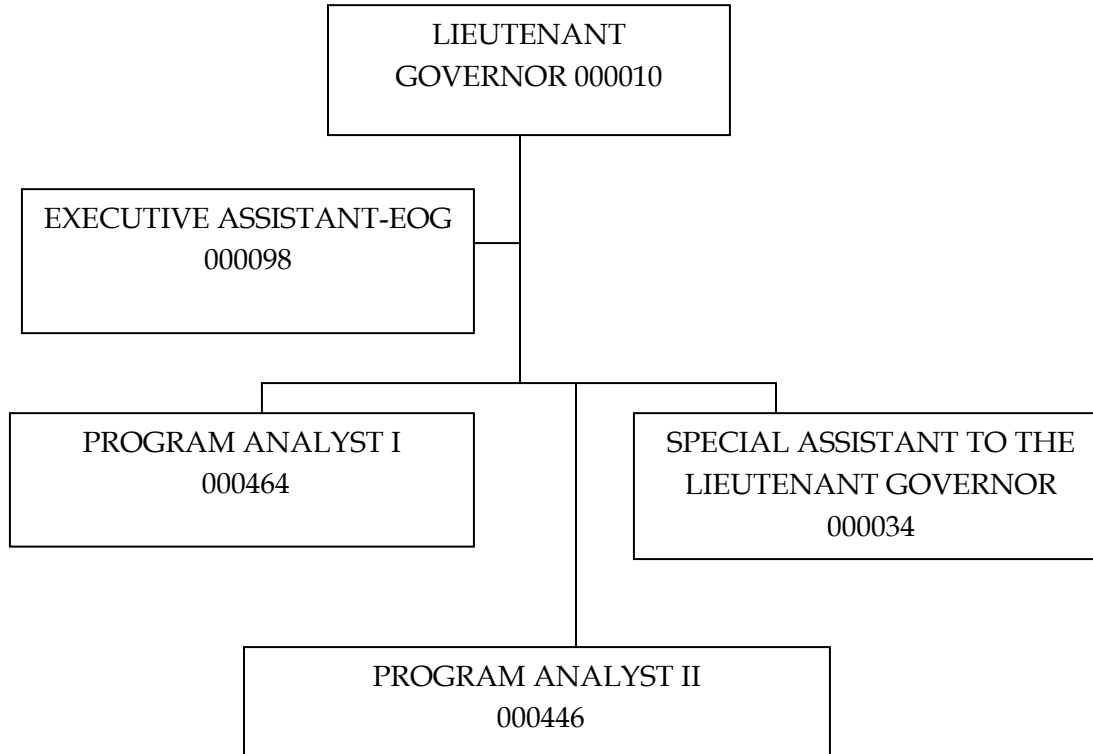


**EXECUTIVE OFFICE OF THE GOVERNOR**



**EXECUTIVE OFFICE OF THE GOVERNOR**

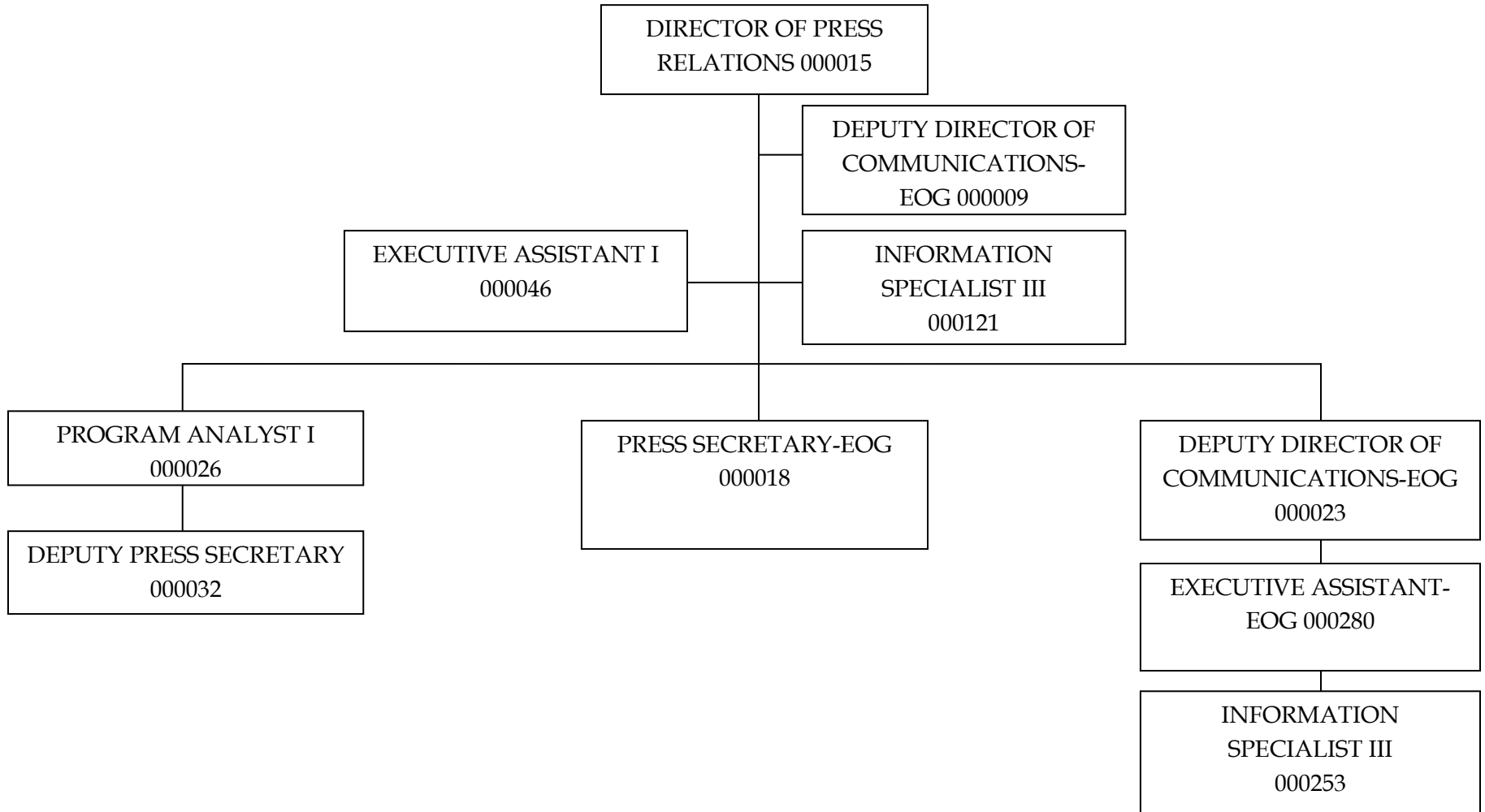
**Lieutenant Governor's Office**





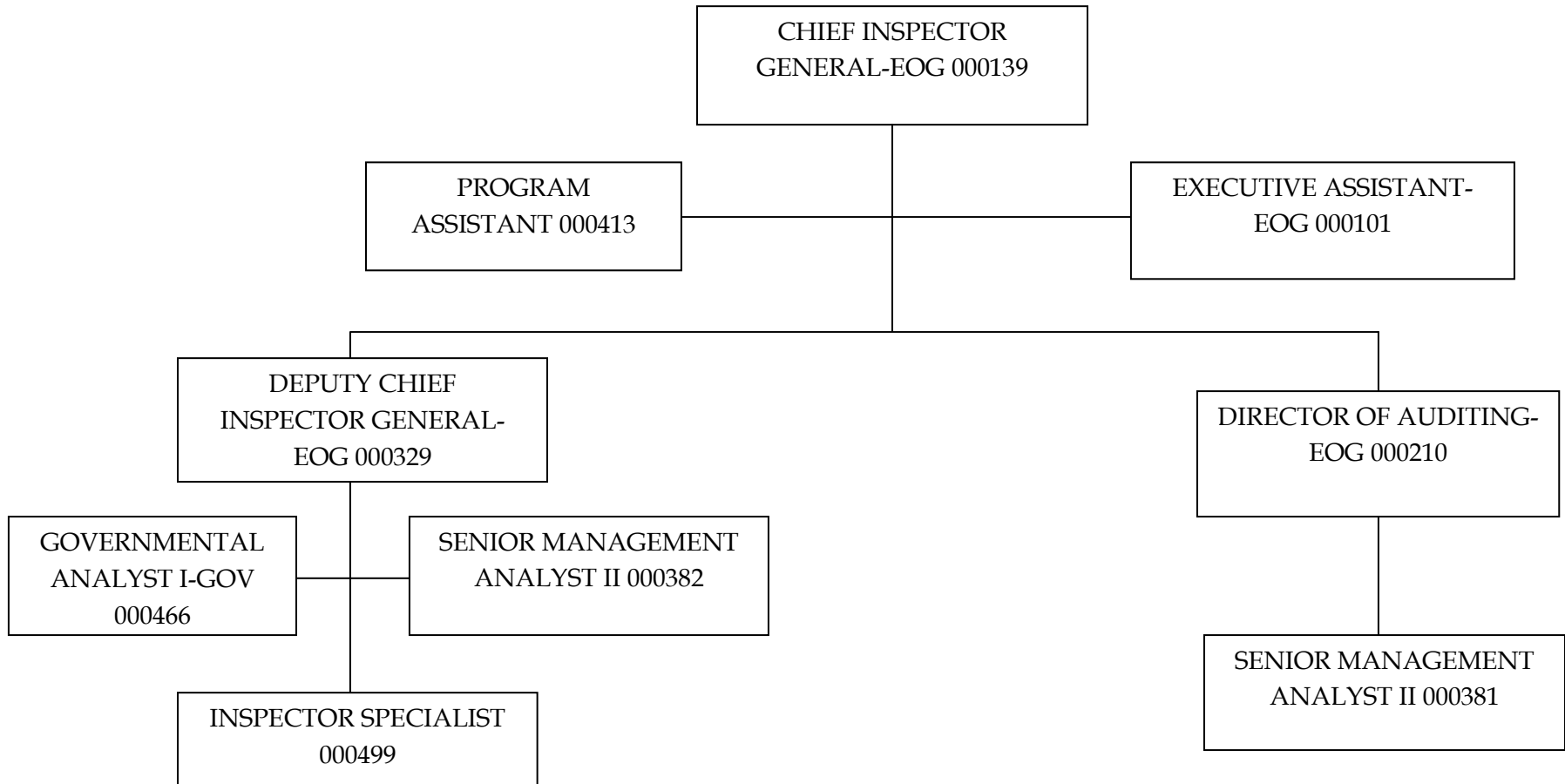
EXECUTIVE OFFICE OF THE GOVERNOR

Communications/Press Office



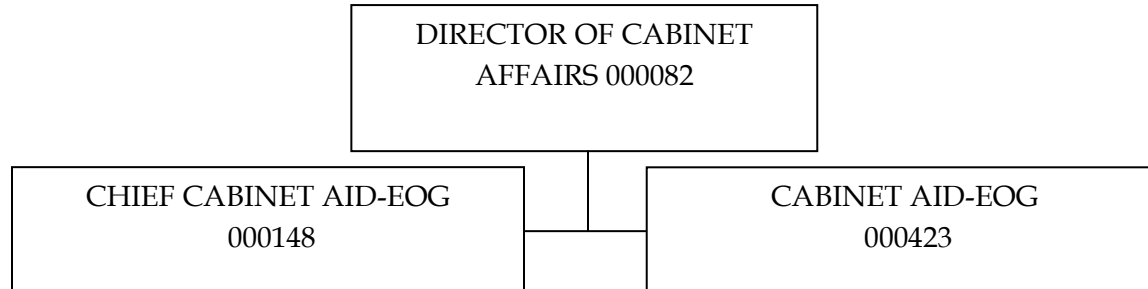
EXECUTIVE OFFICE OF THE GOVERNOR

Office of the Chief Inspector General



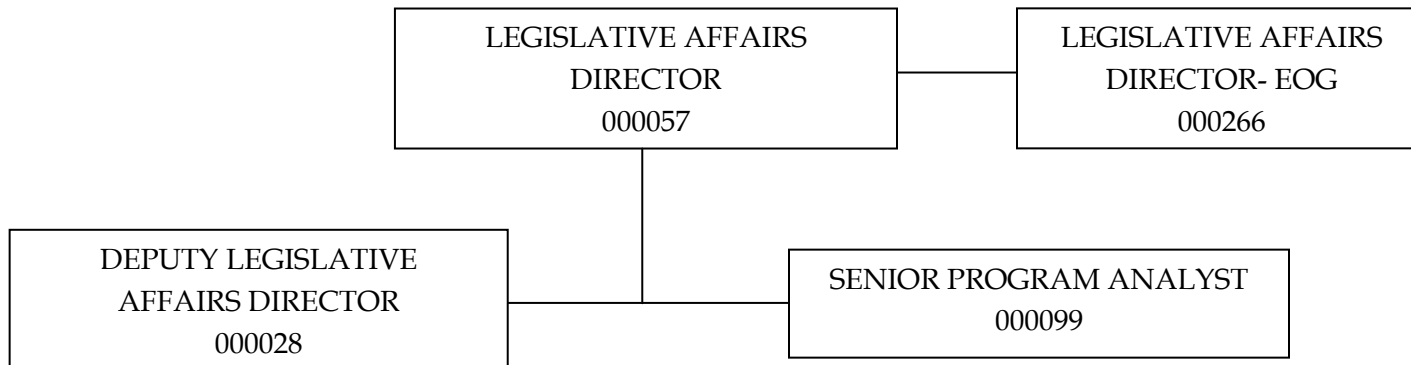
**EXECUTIVE OFFICE OF THE GOVERNOR**

**Cabinet Affairs Office**



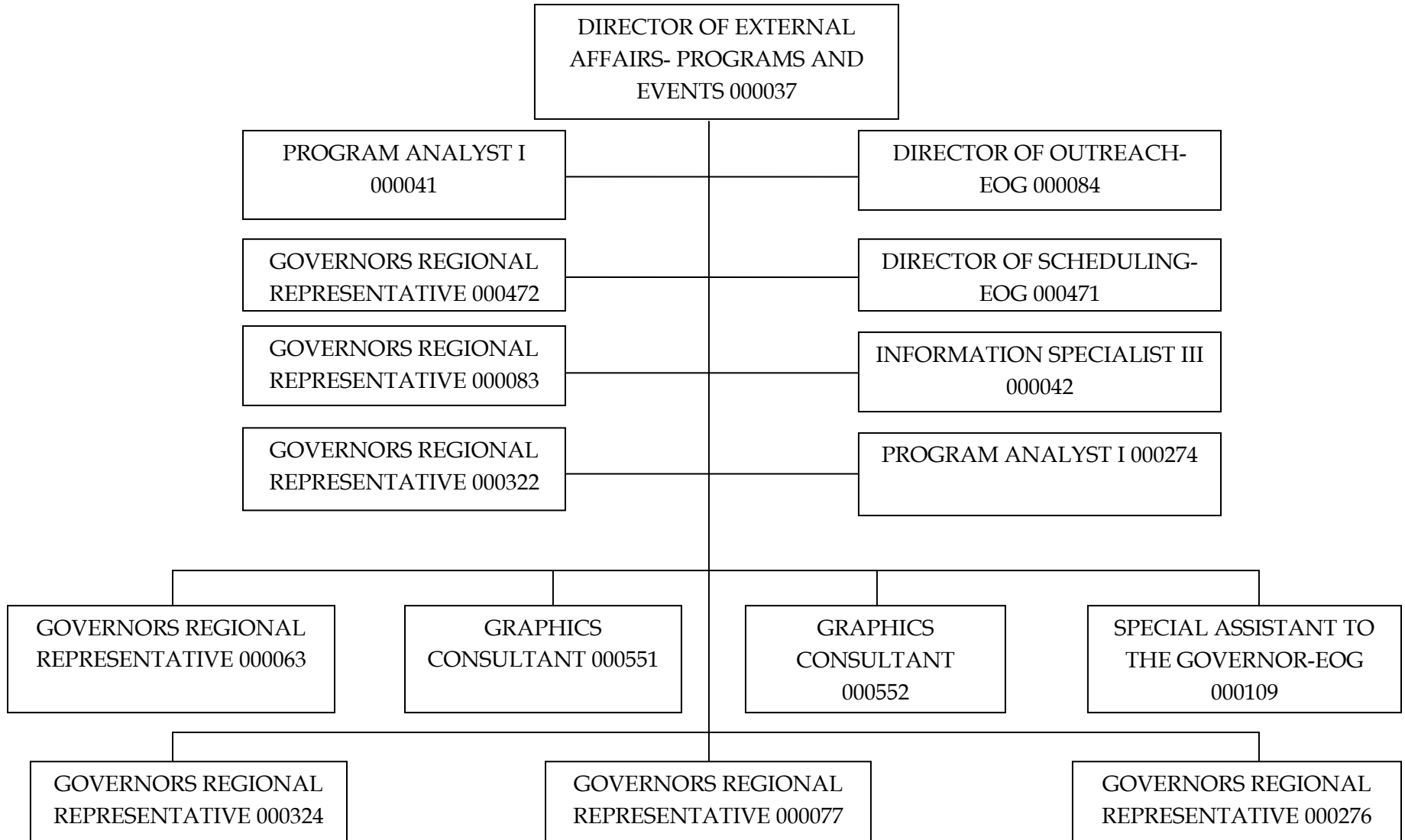
EXECUTIVE OFFICE OF THE GOVERNOR

Legislative Affairs Office



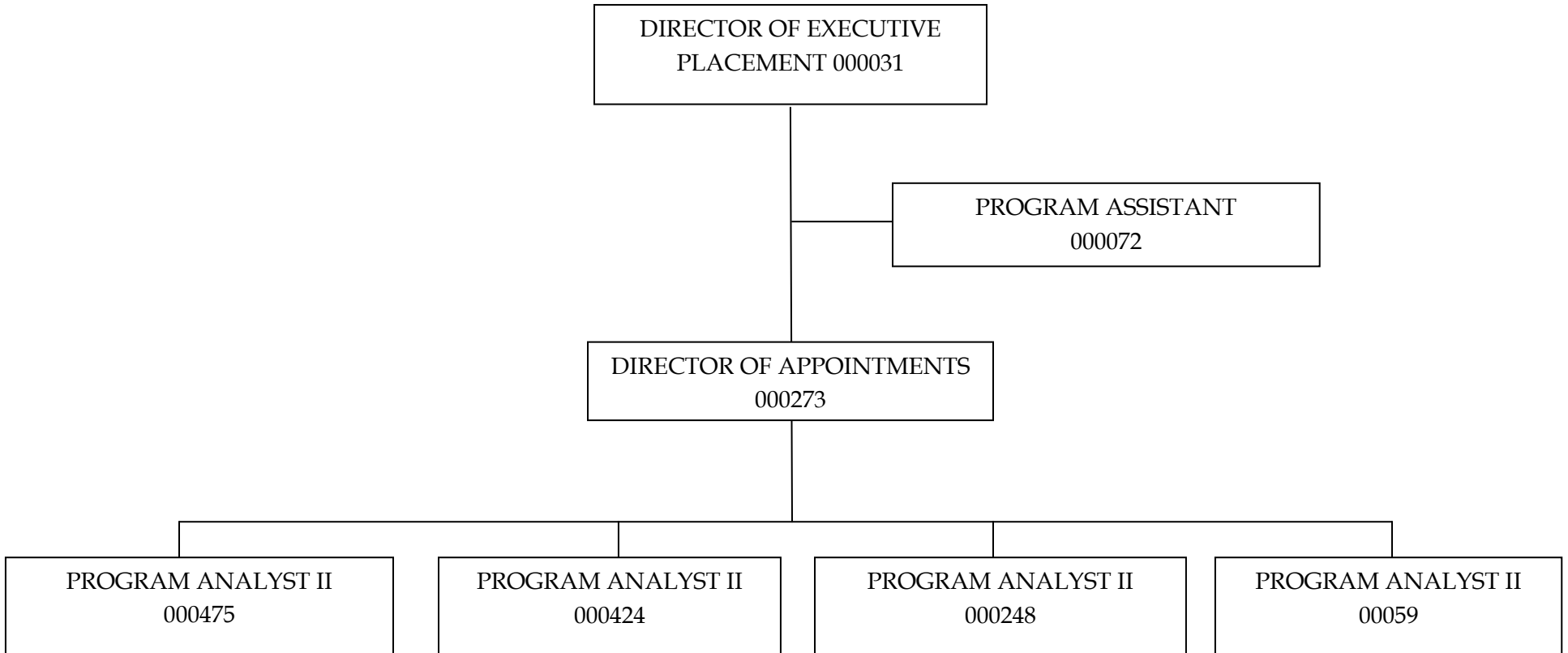
EXECUTIVE OFFICE OF THE GOVERNOR

External Affairs Office



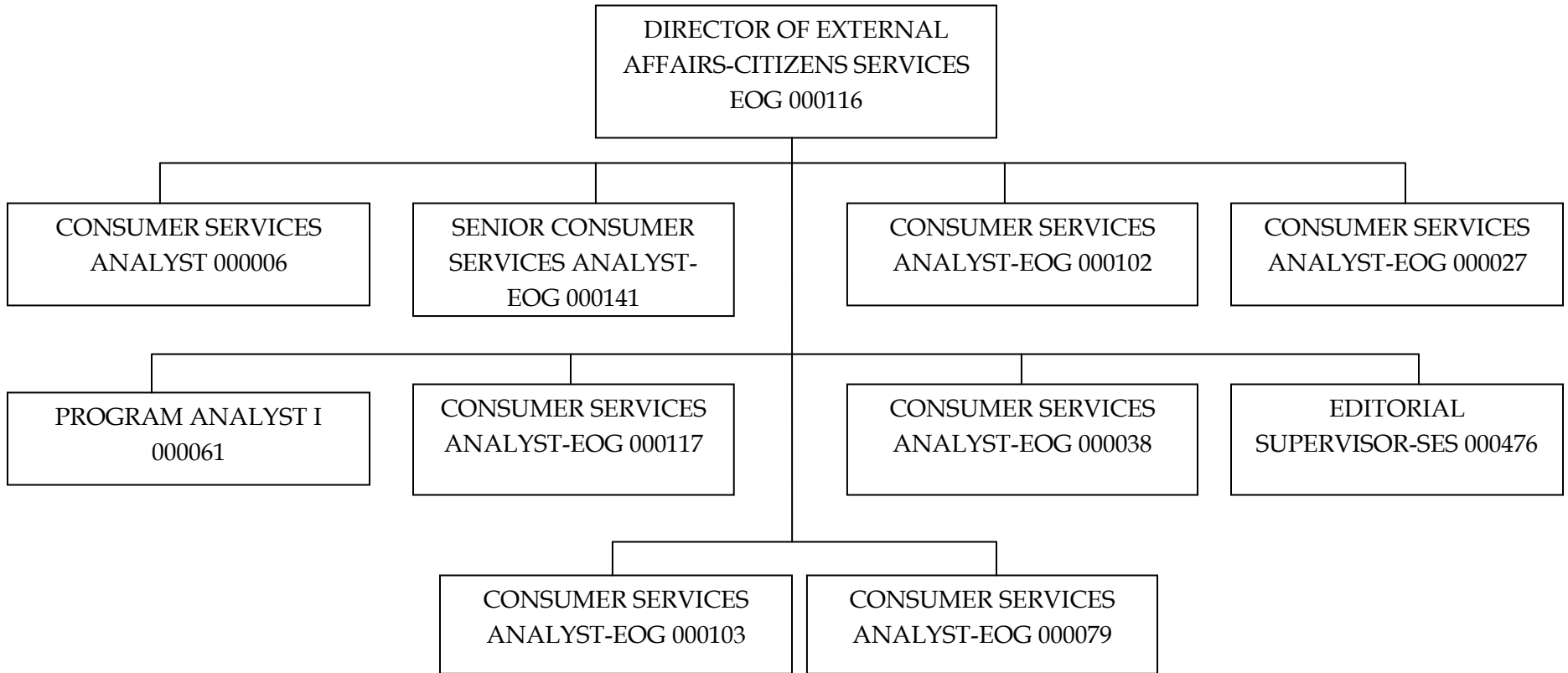
EXECUTIVE OFFICE OF THE GOVERNOR

Appointments Office



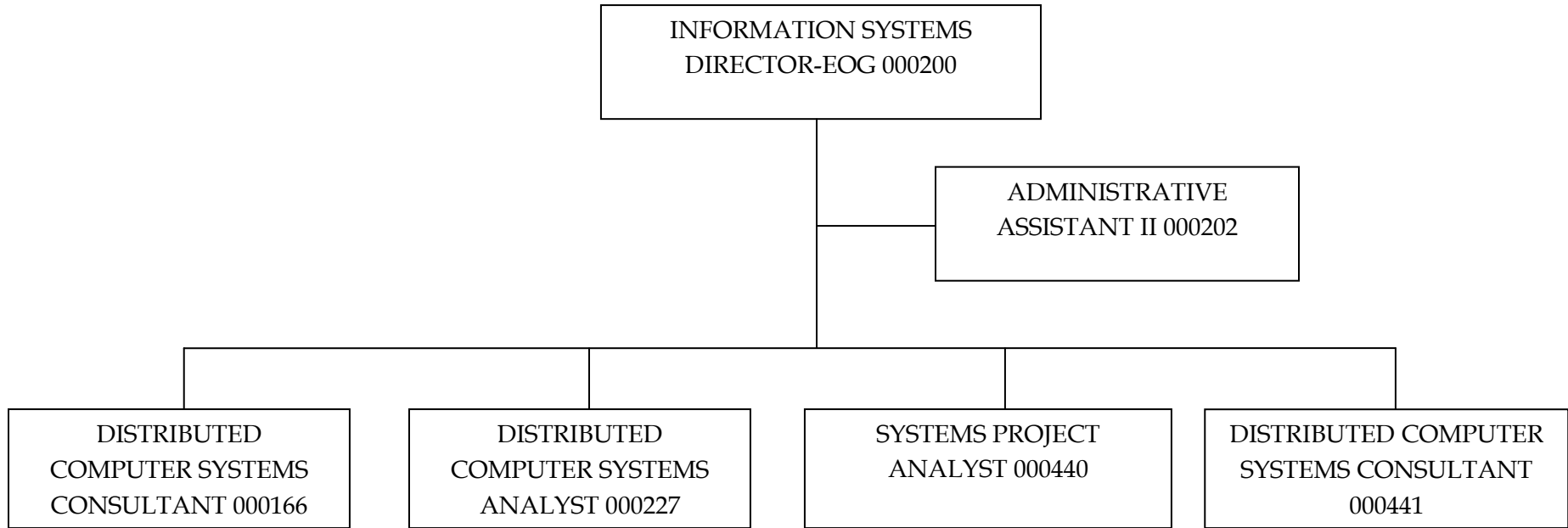
EXECUTIVE OFFICE OF THE GOVERNOR

Citizens' Service Office



EXECUTIVE OFFICE OF THE GOVERNOR

Office of Information Systems





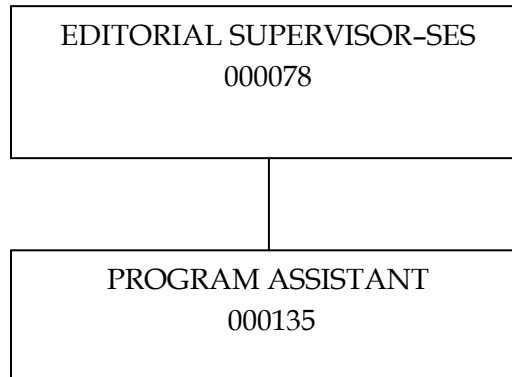
**EXECUTIVE OFFICE OF THE GOVERNOR**

**Child Advocacy**

PROGRAM ANALYST I 000275

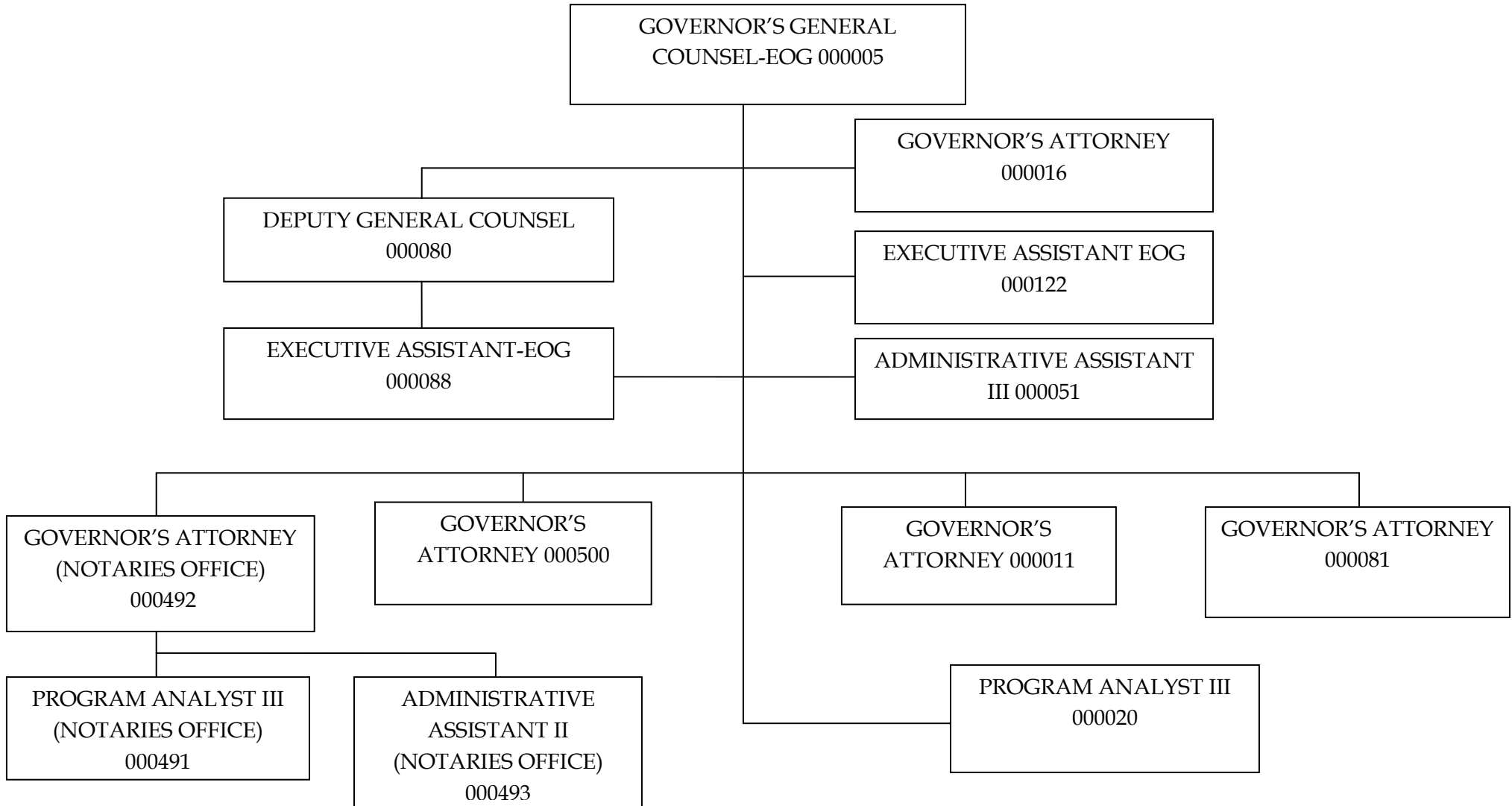
**EXECUTIVE OFFICE OF THE GOVERNOR**

**Correspondence Unit (External Affairs)**



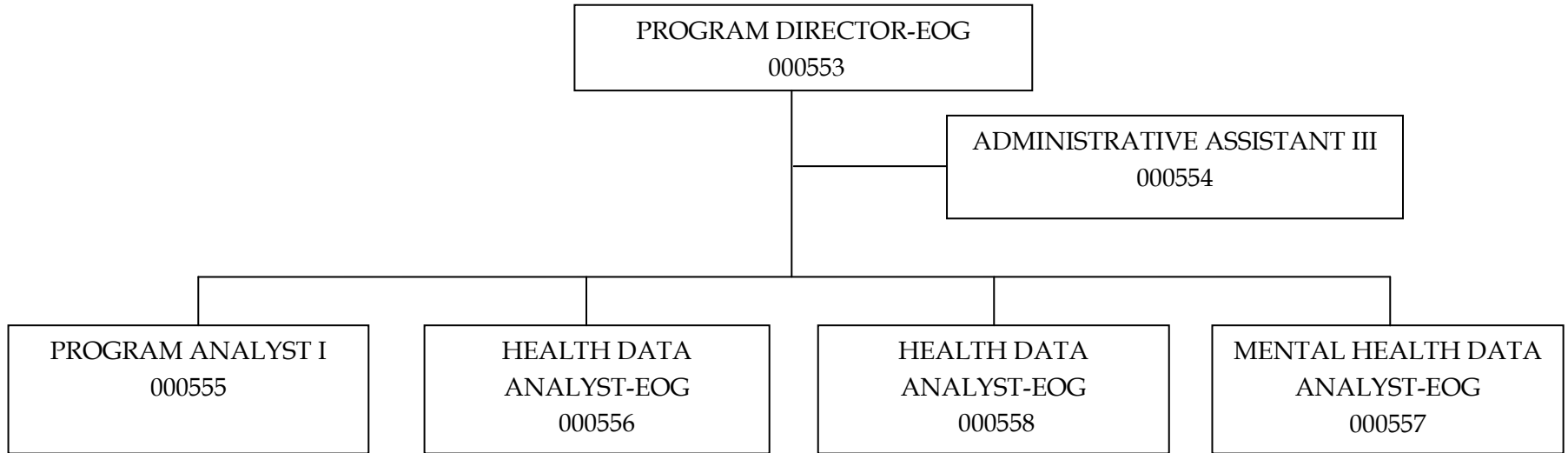
EXECUTIVE OFFICE OF THE GOVERNOR

Legal Affairs / Notaries Office



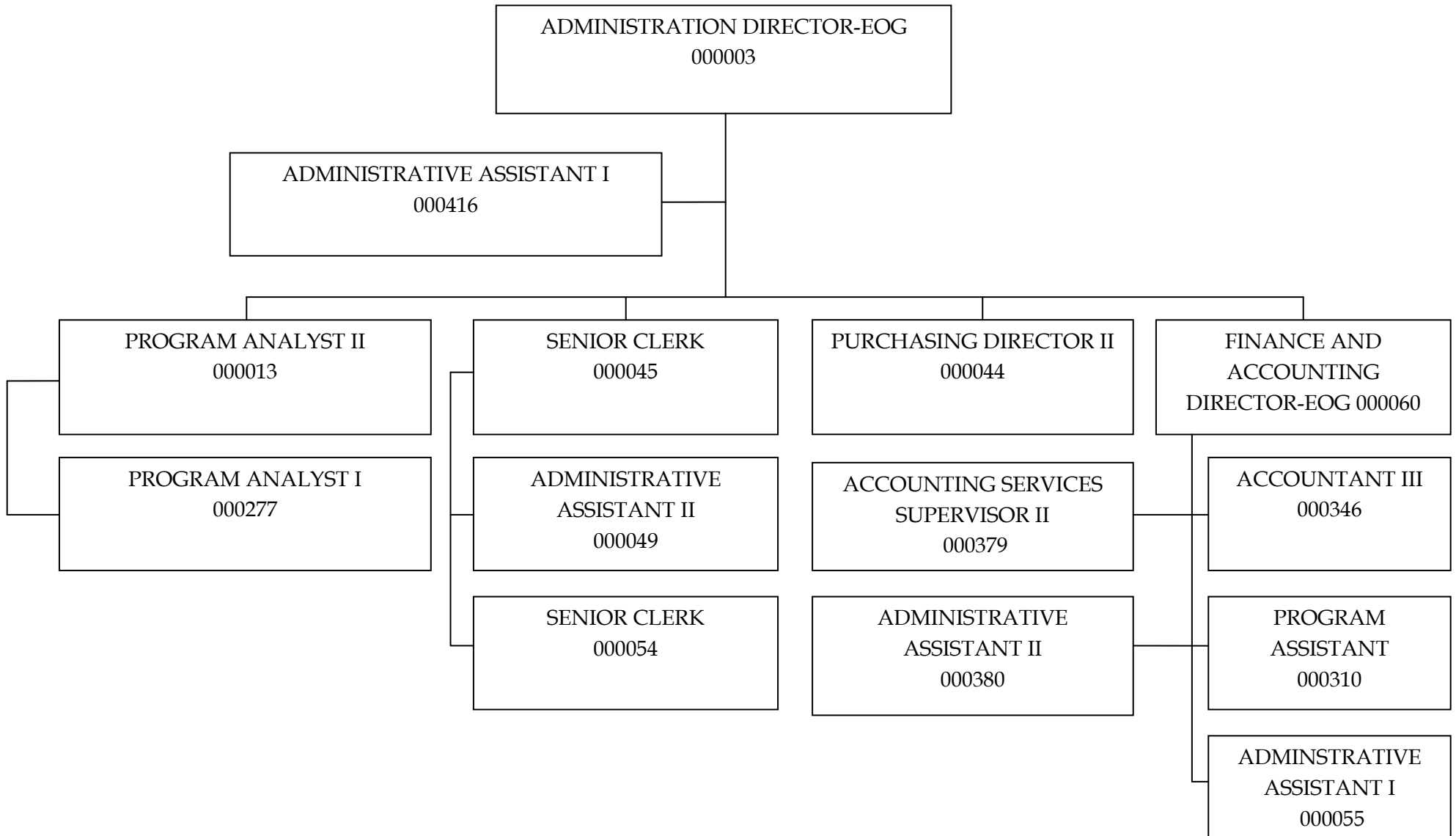
**EXECUTIVE OFFICE OF THE GOVERNOR**

**Correctional Medical Authority**



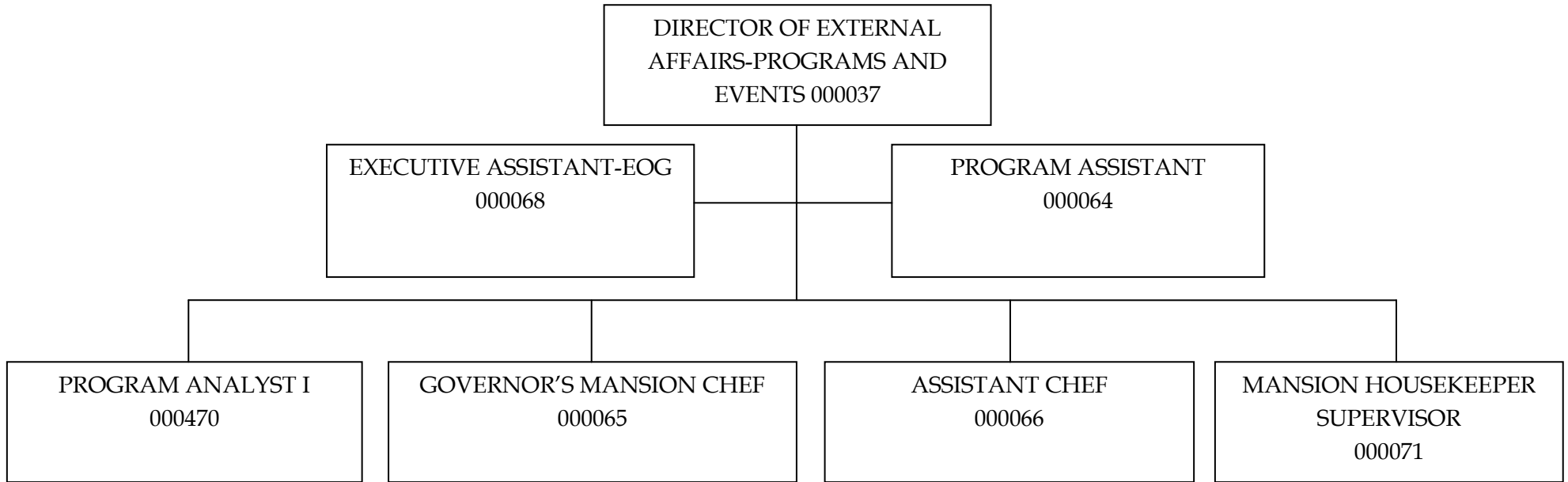
EXECUTIVE OFFICE OF THE GOVERNOR

Administration



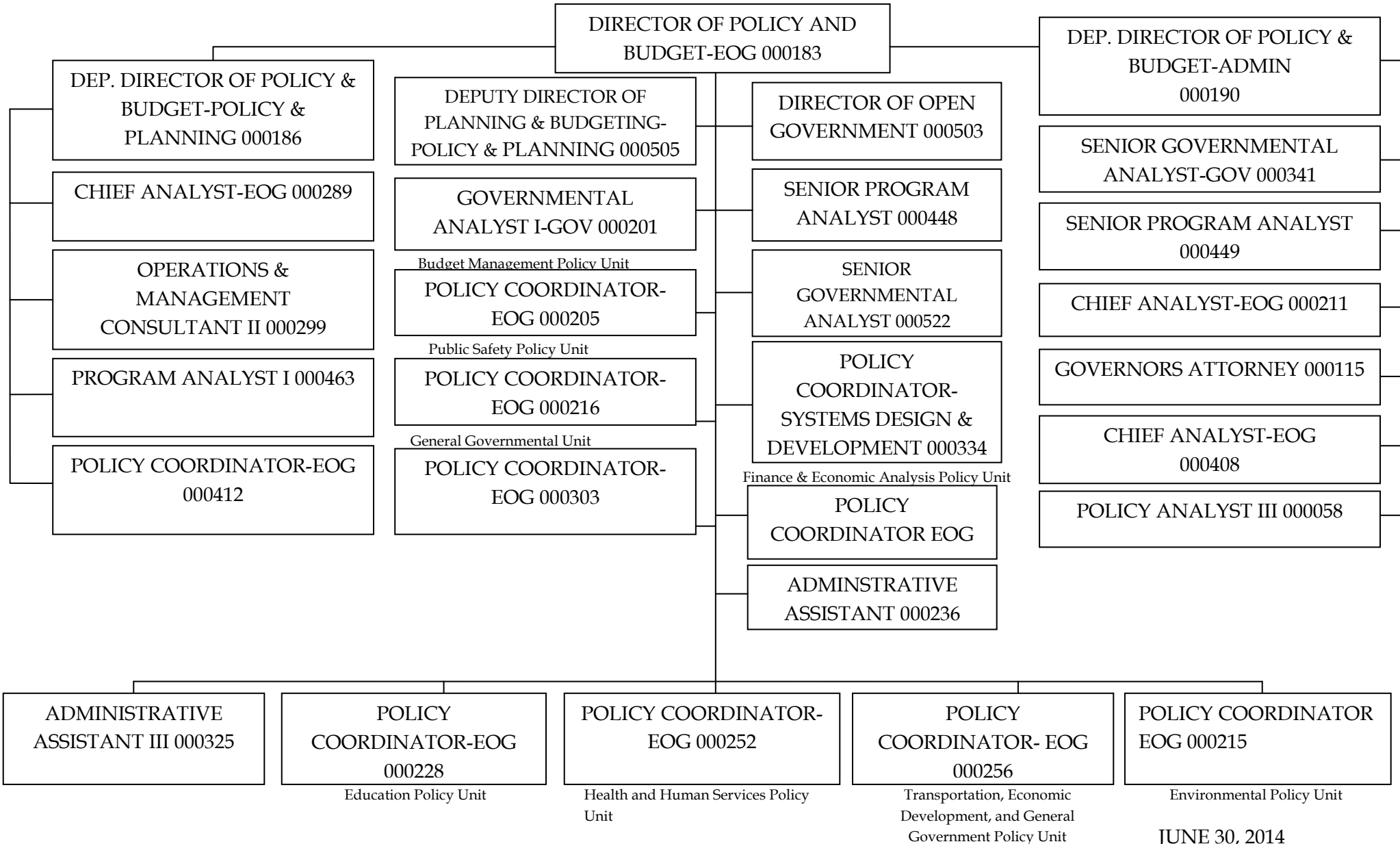
EXECUTIVE OFFICE OF THE GOVERNOR

Governor's Mansion



# EXECUTIVE OFFICE OF THE GOVERNOR

## Office of Policy and Budget



JUNE 30, 2014

EXECUTIVE OFFICE OF THE GOVERNOR

Office of Policy and Budget

Budget Management Policy Unit

DEPUTY DIRECTOR OF PLANNING &  
BUDGET-POLICY & PLANNING 000505

GOVERNOR'S REGIONAL REP  
000323

GOVERNOR'S REGIONAL REP  
000195

EXECUTIVE  
ASSISTANT-EOG 000309

SENIOR PROGRAM ANALYST  
000520

STAFF ASSISTANT 000523

ADMINISTRATIVE ASSISTANT  
III 000207

POLICY COORDINATOR-EOG  
000205

DEPUTY POLICY  
COORDINATOR 000123

POLICY COORDINATOR-EOG  
000412

GOVERNOR'S REGIONAL REP  
000521

SENIOR GOVERNMENTAL  
ANALYST-GOV 000212

CHIEF ANALYST-EOG 000204

SR. GOVERNMENTAL ANALYST  
000138

SENIOR GOVERNMENTAL  
ANALYST-GOV 000411

SENIOR GOVERNMENTAL  
ANALYST-GOV 000410

SENIOR GOVERNMENTAL  
ANALYST-GOV 000409

SENIOR GOVERNMENTAL  
ANALYST-GOV 000361

CHIEF ANALYST-EOG  
000251

SENIOR GOVERNMENTAL  
ANALYST-GOV 230

SENIOR GOVERNMENTAL  
ANALYST-GOV 480

GOVERNMENTAL  
ANALYST III-GOV 000504

SENIOR GOVERNMENTAL  
ANALYST-GOV 000218

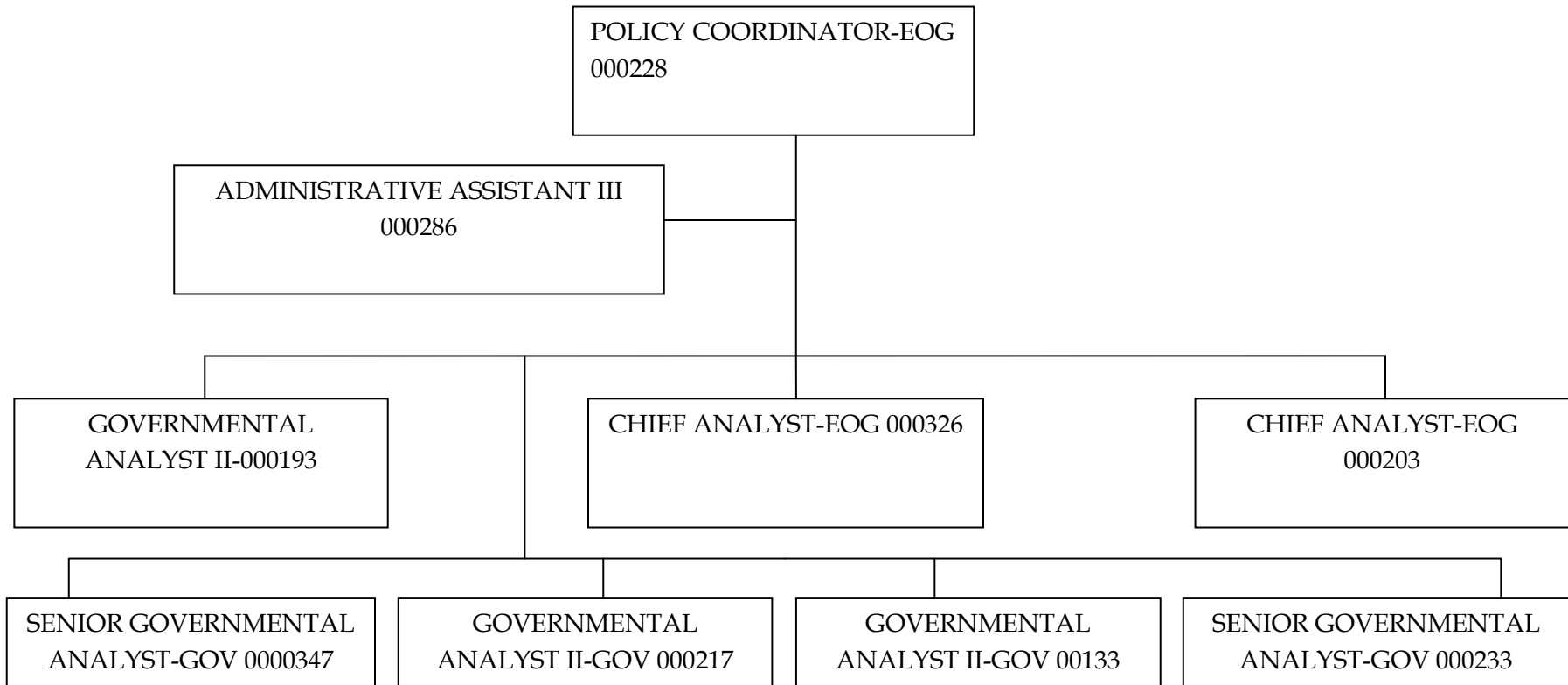
JUNE 30, 2014



EXECUTIVE OFFICE OF THE GOVERNOR

Office of Policy and Budget

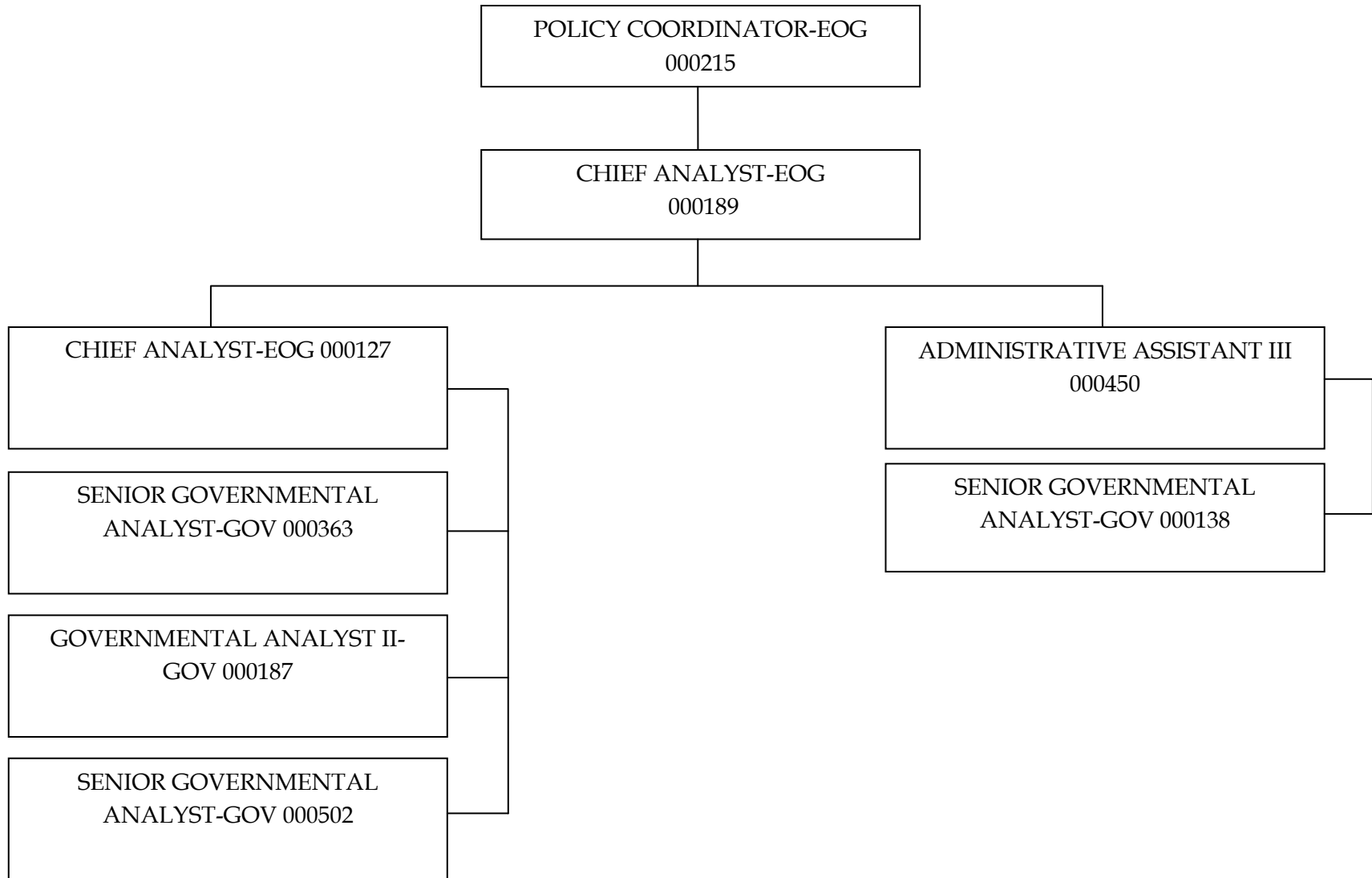
Education Policy Unit



**EXECUTIVE OFFICE OF THE GOVERNOR**

**Office of Policy and Budget**

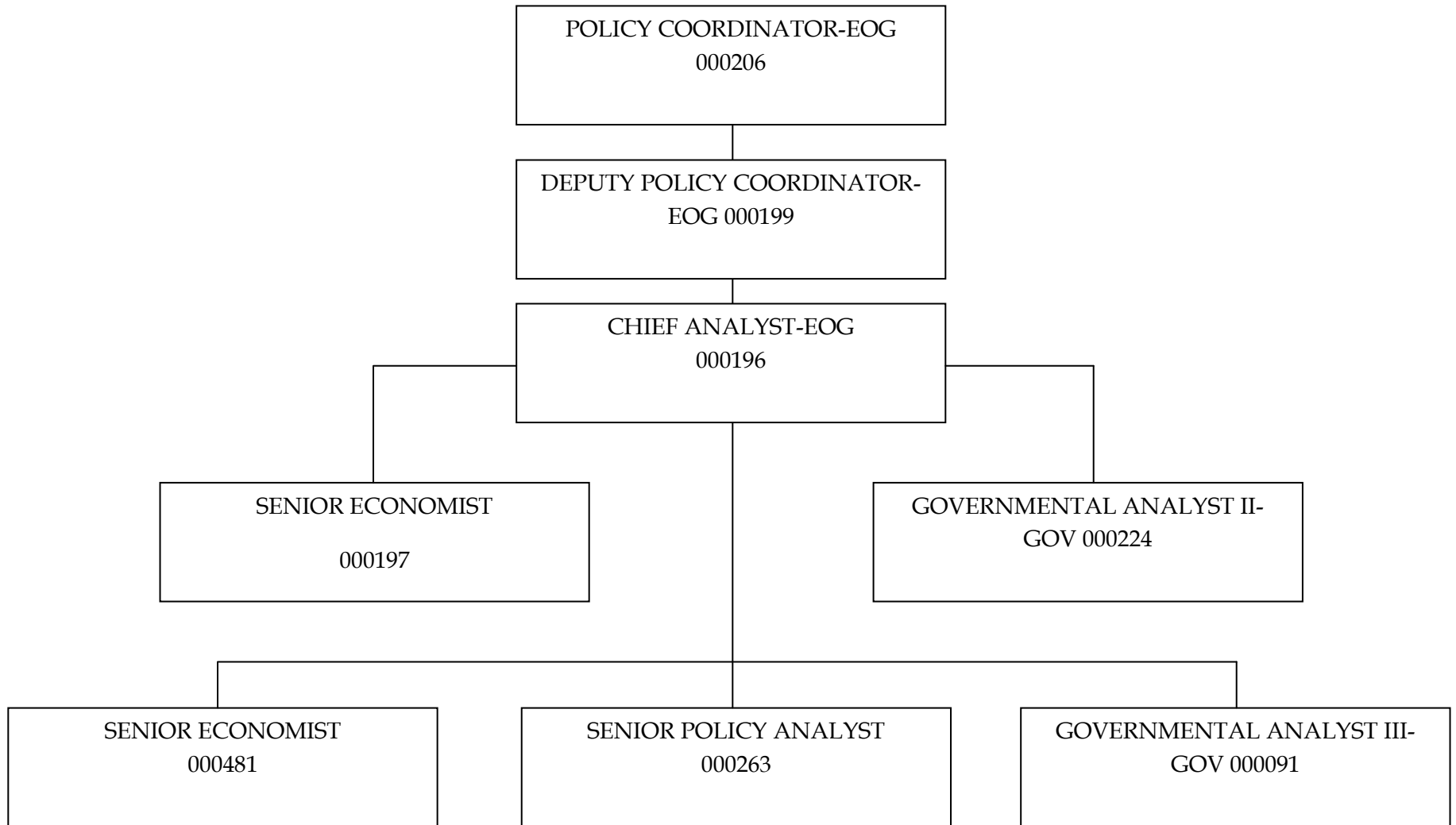
**Environmental Policy Unit**



**EXECUTIVE OFFICE OF THE GOVERNOR**

**Office of Policy and Budget**

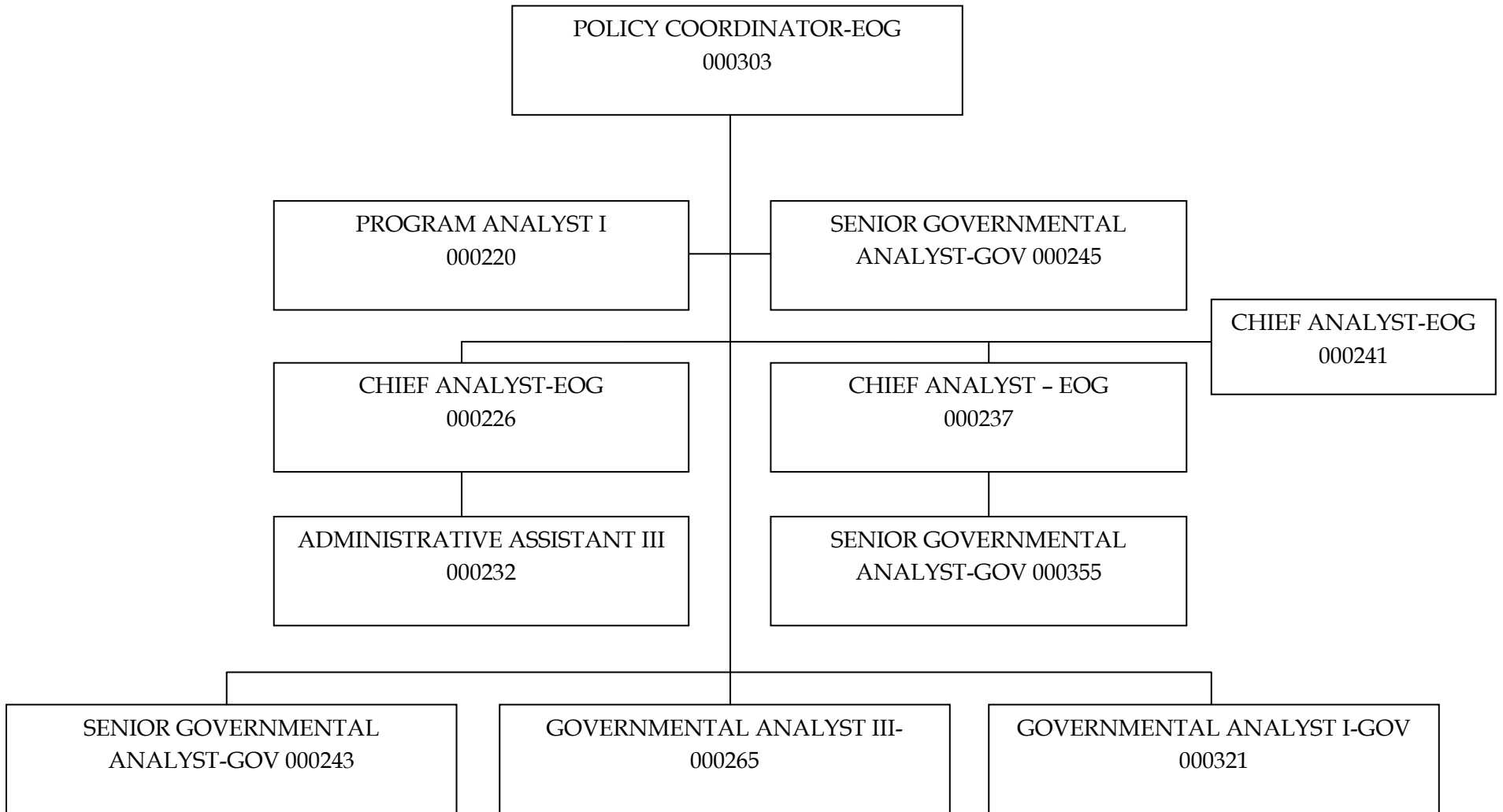
**Finance and Economic Analysis Policy Unit**



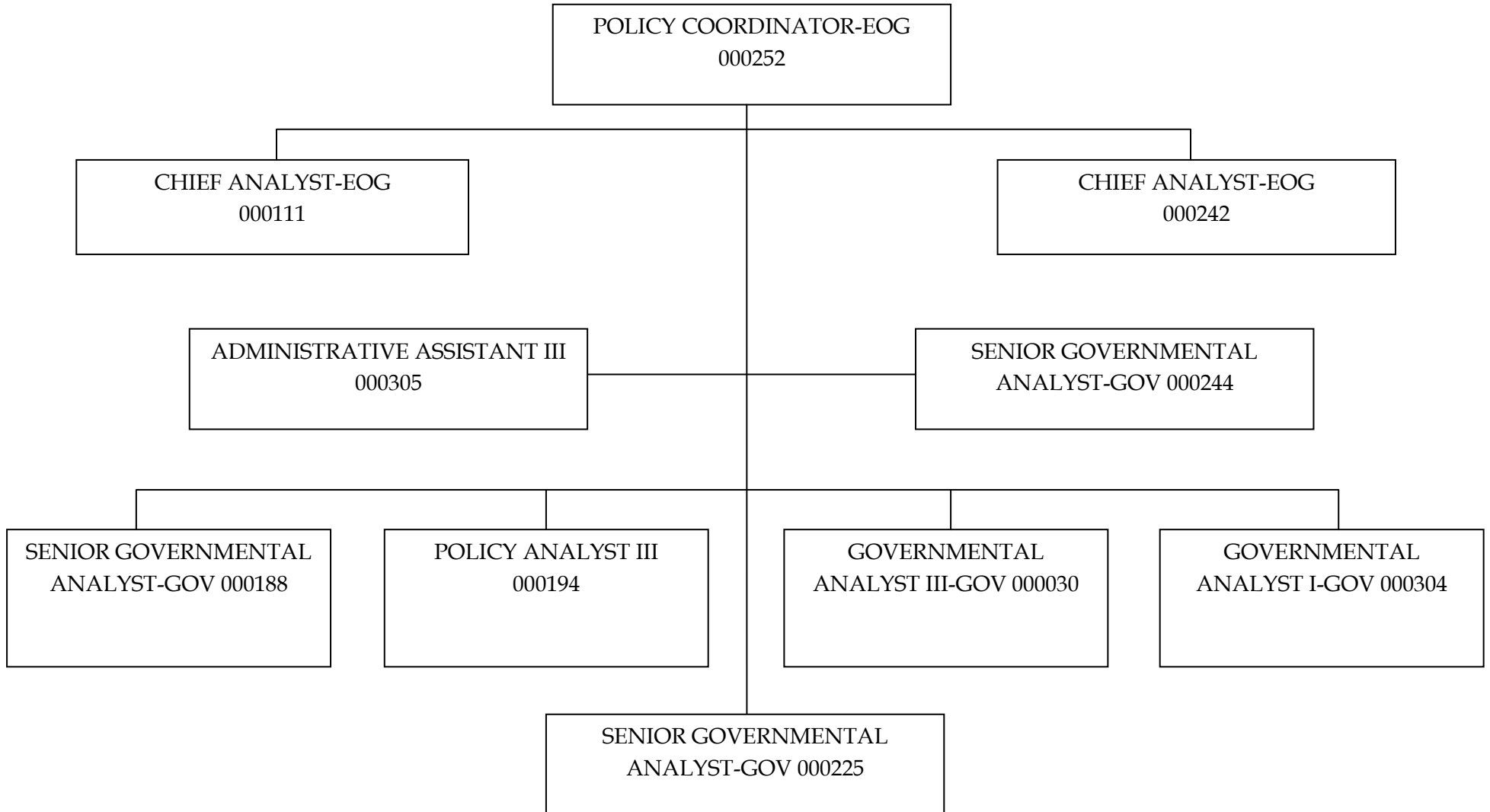
**EXECUTIVE OFFICE OF THE GOVERNOR**

**Office of Policy and Budget**

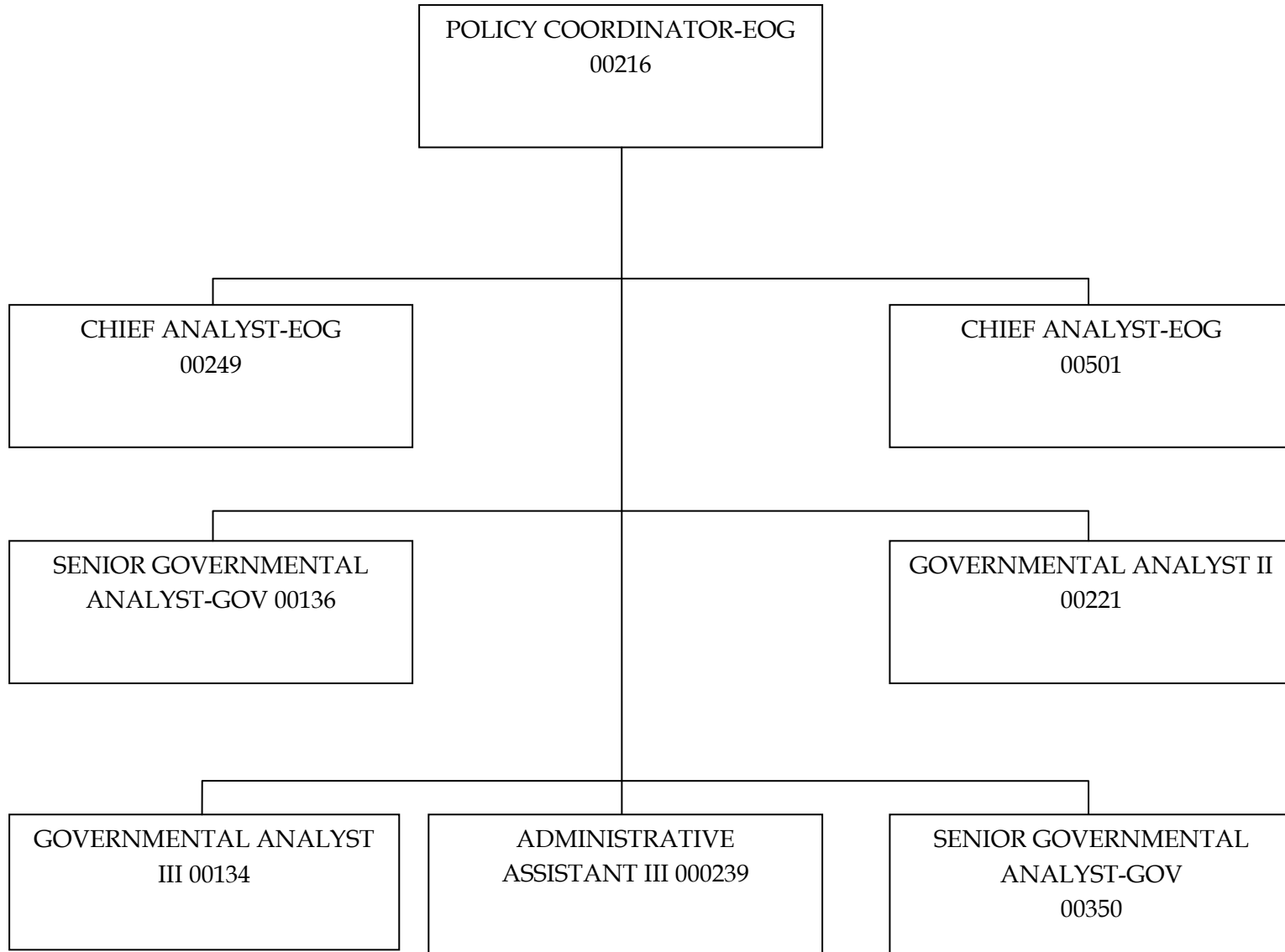
**General Government Policy Unit**



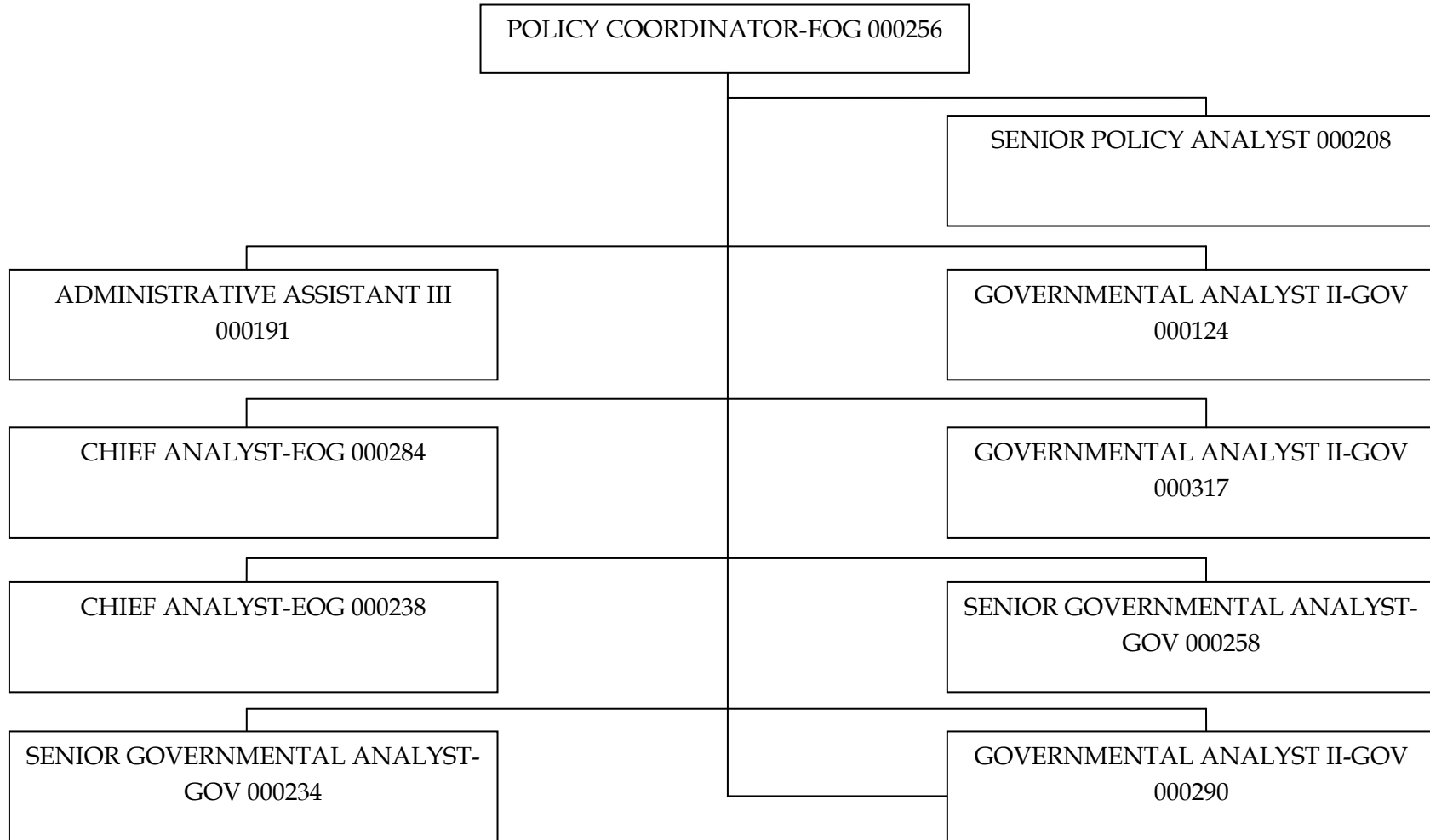
**EXECUTIVE OFFICE OF THE GOVERNOR**  
**Office of Policy and Budget**  
**Health and Human Services Policy Unit**



**EXECUTIVE OFFICE OF THE GOVERNOR**  
**Office of Policy and Budget**  
**Public Safety Policy Unit**



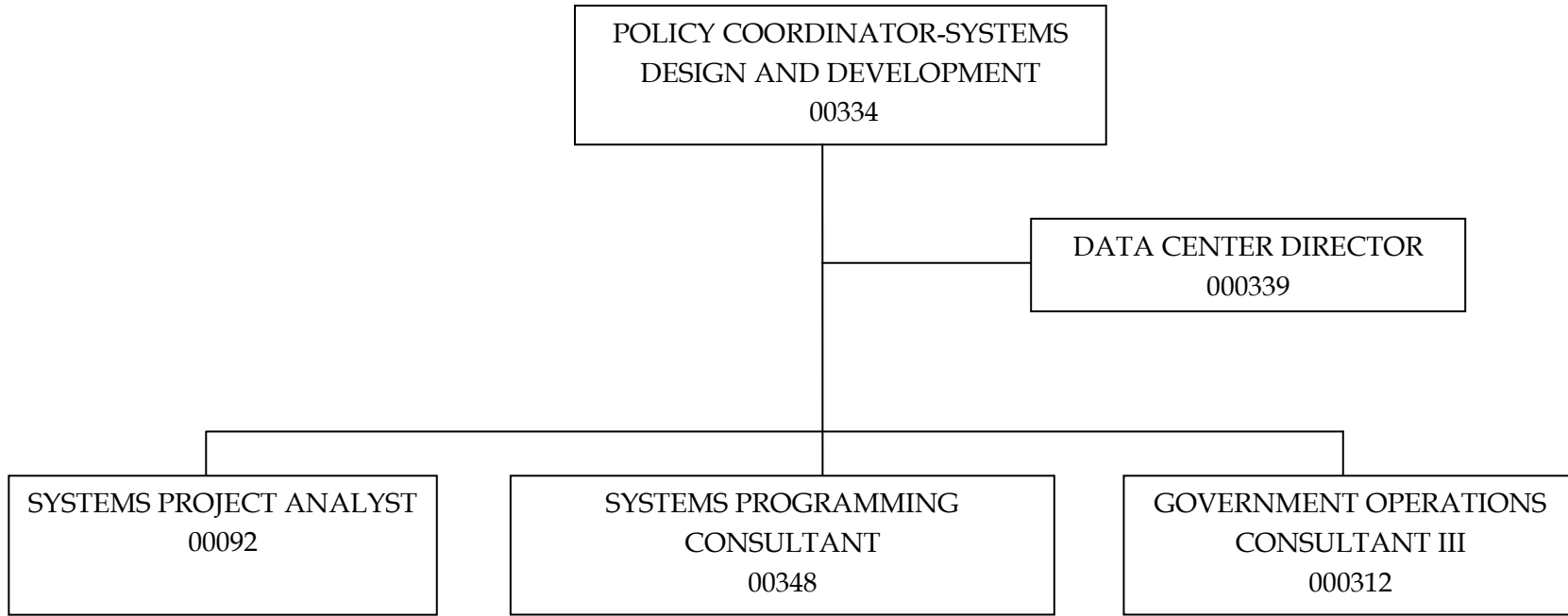
**EXECUTIVE OFFICE OF THE GOVERNOR**  
**Office of Policy and Budget**  
**Transportation and Economic Development Policy Unit**



**EXECUTIVE OFFICE OF THE GOVERNOR**

**Office of Policy and Budget**

**Systems Design and Development**

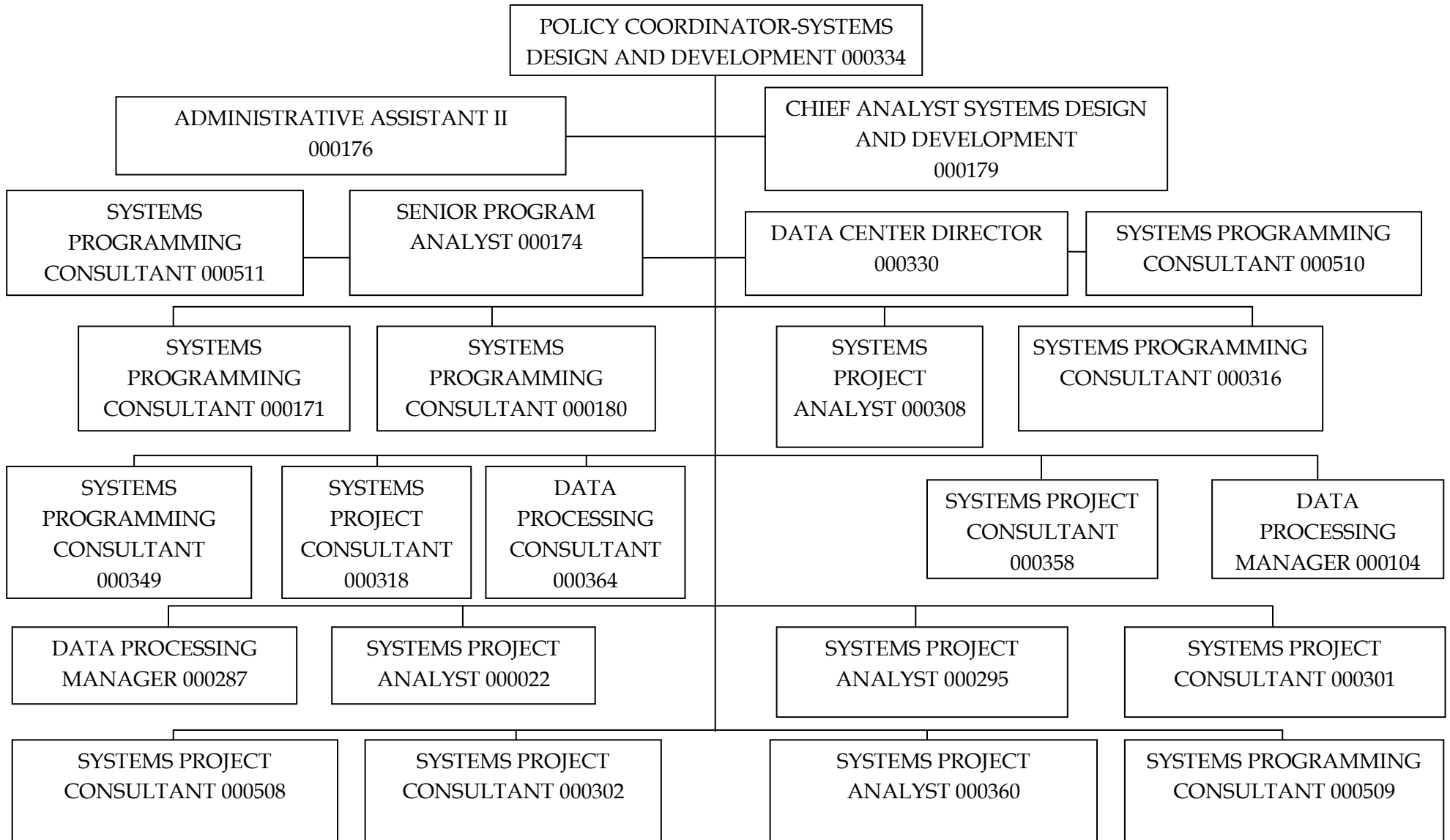




EXECUTIVE OFFICE OF THE GOVERNOR

Office of Policy and Budget

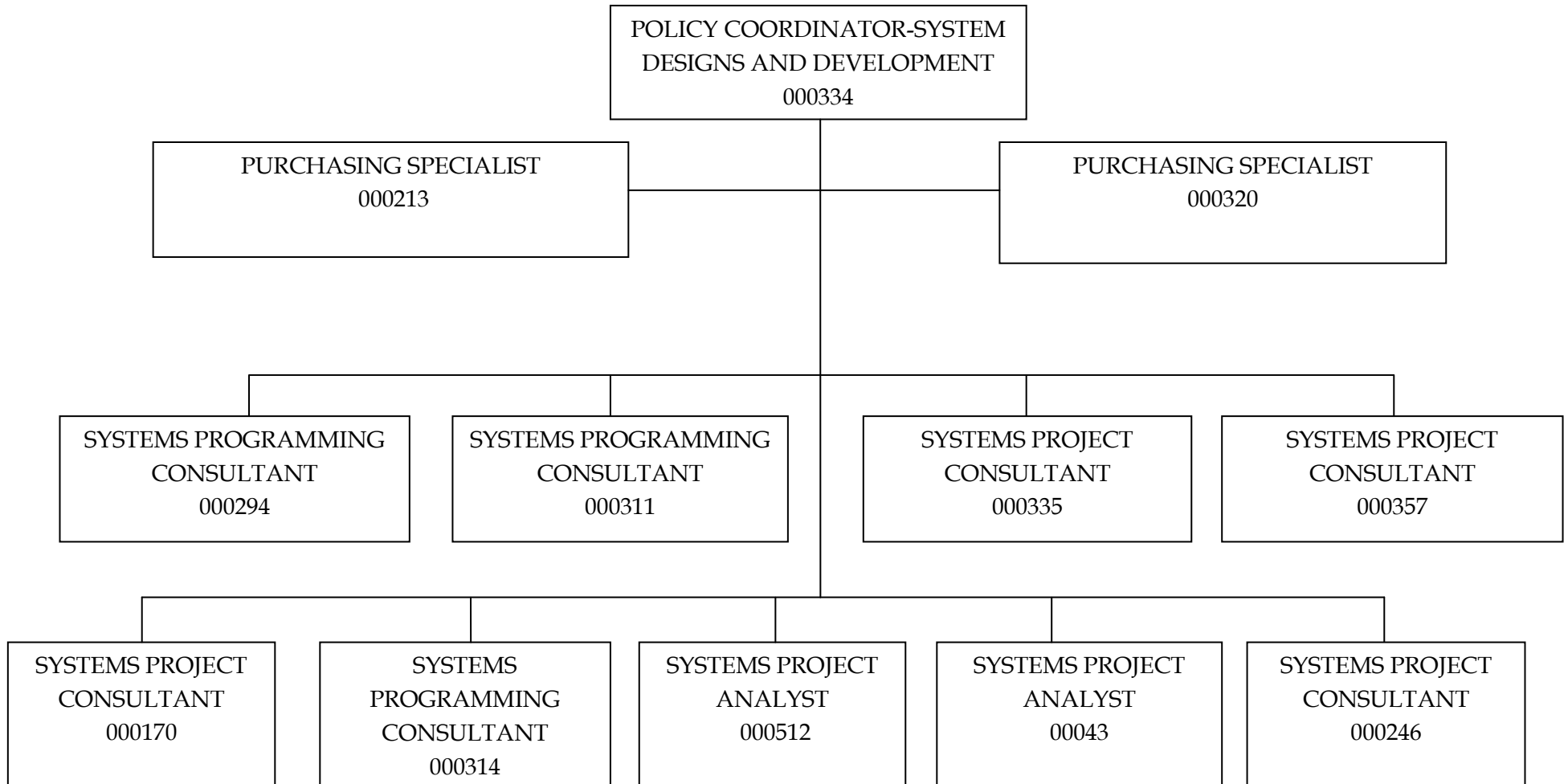
Systems Design and Development



JUNE 30, 2014

EXECUTIVE OFFICE OF THE GOVERNOR

Office of Policy and Budget Systems Design and Development



EXECUTIVE OFFICE OF THE GOVERNOR

Office of Policy and Budget Systems Design and Development

POLICY COORDINATOR-SYSTEMS  
DESIGN AND DEVELOPMENT  
00334

DATA CENTER DIRECTOR  
000359

SYSTEMS PROGRAMMING  
CONSULTANT  
000178

SYSTEMS PROJECT  
CONSULTANT  
000173

SENIOR NETWORK  
SYSTEMS ANALYST  
000293

SYSTEMS PROJECT  
CONSULTANT  
000313

SYSTEMS PROJECT  
CONSULTANT  
000172

SYSTEMS PROJECT  
ANALYST  
000175

COMPUTER SUPPORT  
ANALYST  
000177

DATA PROCESSING  
CONSULTANT  
00288

GOVERNOR, EXECUTIVE OFFICE OF THE		FISCAL YEAR 2013-14			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT			339,118,490	3,800,000	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)			101,787,428	-800,000	
FINAL BUDGET FOR AGENCY			440,905,918	3,000,000	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>					0
Mitigation Technical Assistance * <b>Number of community assistance visits and contact interviews conducted</b>		46	29,629.37	1,362,951	
Maintaining Capabilities Of Local Emergency Management Programs * <b>Number of county capabilities assessments conducted</b>		16	2,757,648.06	44,122,369	
Emergency Management Training And Exercises Program * <b>Number of students attending training</b>		5,948	408.06	2,427,136	
Maintaining State Comprehensive Emergency Plan * <b>Number of Comprehensive Emergency Management Plan elements reviewed</b>		27	63,198.93	1,706,371	
Maintaining Statewide Mutual Aid Agreements * <b>Number of mutual aid agreements maintained</b>		67	8,262.64	553,597	
Emergency Management Public Sheltering Program * <b>Public Hurricane Shelters Evaluated</b>		208	5,791.07	1,204,543	3,000,000
Emergency Management Capabilities Assessment * <b>Number of capabilities assessed</b>		156	207,135.67	32,313,164	
Financial Assistance For Recovery * <b>Number of project worksheets closed</b>		328	357,547.73	117,275,656	
Financial Assistance For Long Term Prevention Measures * <b>Number of non-disaster grant programs annually applied for</b>		3	38,871,206.00	116,613,618	
State Emergency Operations Center Activation * <b>Number of State Emergency Operations roles notified</b>		22	120,808.59	2,657,789	
Emergency Community And Warnings * <b>Number of incidents tracked by the State Watch Office</b>		8,876	254.11	2,255,473	
State Logistics Response Center * <b>Number of survivors supported for 24 hours</b>		1,000,000	3.02	3,017,888	
Florida Community Right To Know Act * <b>Number of facilities outreached for non-reporting</b>		438	8,254.07	3,615,281	
Accidental Release Prevention And Risk Management Planning * <b>Number of facilities inspected/audited</b>		31	44,398.03	1,376,339	
Maintaining Radiological Emergency Preparedness * <b>Number of capabilities evaluated during a nuclear power plant exercise</b>		31	35,577.03	1,102,888	
Disability Outreach Program * <b>Annual number of emergency disaster plans created for vulnerable population</b>		37,575	14.46	543,253	
Maintaining Enhanced Hazard Mitigation Plan Designation * <b>Number of State Hazard Mitigation Advisory Team meeting held</b>		2	1,629,976.00	3,259,953	
TOTAL				335,408,269	3,000,000
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER				10,759,670	
REVERSIONS				94,737,984	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				440,905,923	3,000,000

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

(1) Some activity unit costs may be overstated due to the allocation of double budgeted items.

(2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on FTE. Other allocation methodologies could result in significantly different unit costs per activity.

(3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.

(4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

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

**Agency: Executive Office of the Governor      Contact: Kelley Sasso**

Article III, Section 19(a)3, Florida Constitution, requires each agency Legislative Budget Request to be based upon and reflect the long range financial outlook adopted by the Joint Legislative Budget Commission or to explain any variance from the outlook.

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2014 contain revenue or expenditure estimates related to your agency?

Yes       No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2015-2016 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2015-2016 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a				
b				
c				
d				
e				
f				

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

\* R/B = Revenue or Budget Driver

**SCHEDULE XV:  
CONTRACT INFORMATION FOR EACH CONTRACT IN WHICH THE  
CONSIDERATION TO BE PAID TO THE AGENCY IS A PERCENTAGE OF  
THE VENDOR REVENUE AND IN EXCESS OF \$10 MILLION**

<b>Contact Information</b>
Agency: Executive Office of the Governor
Name: Kelley Sasso
Phone: 850-717-9210
E-mail address: Kelley.Sasso@eog.myflorida.com

<b>1. Vendor Name</b>		
N/A – Nothing to report.		
<b>2. Brief description of services provided by the vendor.</b>		
<b>3. Contract terms and years remaining.</b>		
<b>4. Amount of revenue generated</b>		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
<b>5. Amount of revenue remitted</b>		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
<b>6. Value of capital improvement</b>		
<b>7. Remaining amount of capital improvement</b>		
<b>8. Amount of state appropriations</b>		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)



State of Florida  
Executive Office of the Governor

# Budget Entity Level Exhibits and Schedules

LEGISLATIVE BUDGET REQUEST  
2015-2016



State of Florida  
Executive Office of the Governor

Schedule I Series\*

LEGISLATIVE BUDGET REQUEST  
2015-2016

*\*A separate Schedule I Series packet has been created at the Division level for the Division of Emergency Management.*

*The following trust funds are filed under the Division of Emergency Management:*

- 2021 – Administrative Trust Fund
- 2191 – Emergency Management and Preparedness Trust Fund
- 2261 – Federal Grants Trust Fund
- 2339 – Grants and Donations Trust Fund (see also EOG)
- 2510 – Operating Trust Fund
- 2750 – US Contributions Trust Fund



**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Executive Office of the Governor      **Budget Period: 2015-16**  
**Program:** Executive Direction  
**Fund:** 2339 - Grants and Donations Trust Fund (31100000)

**Specific Authority:** 216 Florida Statutes  
**Purpose of Fees Collected:** To fund contract, grant and notary activities.

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 <b>Examination of Regulatory Fees</b> 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**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
<b>Receipts:</b>			
Transfers from Dept of State (notary)	369,379	370,000	370,000
Employee and Employer Contributions	10,000	10,000	10,000
Interest on Investments	25,842	25,000	25,000
Refunds	7,148		
Tenant Broker Commission	45,965		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>458,334</b>	<b>405,000</b>	<b>405,000</b>

**SECTION II - FULL COSTS**

<b>Direct Costs:</b>			
Transfer to DMS	830		
Risk Mgmt Services	8,843		
Salaries and Benefits	181,323		
Other Personal Servies	7,837		
Contracted Services	17,736		
Expenses	11,973		
Tenant Broker Commission	45,965		
Enforcing underage drinking laws			
<b>Total Full Costs to Line (B) - Section III</b>	<b>274,507</b>	<b>-</b>	<b>-</b>

Basis Used: \_\_\_\_\_

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	(A)	<b>458,234</b>	<b>405,000</b>	<b>405,000</b>
<b>TOTAL SECTION II</b>	(B)	<b>274,507</b>		
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>183,727</b>	<b>405,000</b>	<b>405,000</b>

**EXPLANATION of LINE C:**

\_\_\_\_\_

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2015-16</b>
<b>Trust Fund Title:</b>	Executive Office of the Governor
<b>Budget Entity:</b>	Grants and Donations Trust Fund
<b>LAS/PBS Fund Number:</b>	31100100
	2339

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,515,431		1,515,431
ADD: Other Cash (See Instructions)			
ADD: Investments	2,262,566		2,262,566
ADD: Outstanding Accounts Receivable	29,771	226	29,996
ADD: Anticipated Grant Revenue			
<b>Total Cash plus Accounts Receivable</b>	<b>3,807,767</b>	226	3,807,993
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(2,568)		(2,568)
Approved "B" Certified Forwards	(2,540)		(2,540)
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)	(597)		(597)
LESS: AP not CF	(226)		(226)
<b>Unreserved Fund Balance, 07/01/13</b>	<b>3,801,836</b>	226	3,802,062 **

**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**

<b>Budget Period: 2015-16</b>	
<b>Department Title:</b>	Executive Office of the Governor
<b>Trust Fund Title:</b>	Grants and Donations Trust Fund
<b>LAS/PBS Fund Number:</b>	2339

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/14</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="(3,804,376)"/> (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text"/> (B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Receivable from Federal gov't	<input type="text"/> (C)
SWFS Adjustment # B3100013 & B3100017 to record Accounts Receivables from DOR & DOS	<input type="text" value="(226)"/> (C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="2,540"/> (D)
AP not CF	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(3,802,062)"/> (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<input type="text" value="(3,802,062)"/> (F)
<b>DIFFERENCE:</b>	<input type="text" value="0"/> (G)*

**\*SHOULD EQUAL ZERO.**

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Executive Office of The Governor **Budget Period: 2015-16**  
**Program:** Information Technology  
**Fund:** 2535 - Planning and Budgeting System Trust Fund (31100000)

**Specific Authority:** CH 216 (02-133, Laws of Florida)  
**Purpose of Fees Collected:** To fund activities related to the development, enhancement, and support of the LAS/PBS.

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 <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<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.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>

Receipts:

Transfers from the Legislature	5,649,915	5,660,000	5,660,000
<b>Total Fee Collection to Line (A) - Section III</b>	<b>5,649,915</b>	<b>5,660,000</b>	<b>5,660,000</b>

**SECTION II - FULL COSTS**

Direct Costs:

Salaries and Benefits	3,994,458		
Other Personal Servies	17,409		
Expenses	447,400		
Contracted Services	129,206		
Operating Capital Outlay	7,470		
Risk Mgt & Statewide HR Contract	34,334		
<b>Total Full Costs to Line (B) - Section III</b>	<b>4,630,277</b>	<b>-</b>	<b>-</b>

Basis Used: \_\_\_\_\_

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	5,649,915	5,660,000	5,660,000
TOTAL SECTION II	(B)	4,630,277	-	-
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>1,019,638</b>	<b>5,660,000</b>	<b>5,660,000</b>

**EXPLANATION of LINE C:**

\_\_\_\_\_

\_\_\_\_\_

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2015-16**

<b>Department Title:</b>	Executive Office of the Governor
<b>Trust Fund Title:</b>	Planning and Budgeting System Trust Fund
<b>Budget Entity:</b>	31100500
<b>LAS/PBS Fund Number:</b>	2535

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	5,222,658	(A)			5,222,658
ADD: Other Cash (See Instructions)		(B)			
ADD: Investments		(C)			
ADD: Outstanding Accounts Receivable		(D)			
ADD: _____		(E)			
<b>Total Cash plus Accounts Receivable</b>	5,222,658	(F)			5,222,658
LESS Allowances for Uncollectibles		(G)			
LESS Approved "A" Certified Forwards	(31,306)	(H)			(31,306)
Approved "B" Certified Forwards	(13,333)	(H)			(13,333)
Approved "FCO" Certified Forwards		(H)			
LESS: Other Accounts Payable (Nonoperating)		(I)			0
LESS: Adjustment of beginning fund balance CY payables		(J)			
<b>Unreserved Fund Balance, 07/01/14</b>	5,178,019	(K)	0		5,178,019**

**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.

Office of Policy and Budget - July 2014

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

<b>Department Title:</b>	<u>Budget Period: 2015-16</u> <u>Executive Office of the Governor</u>
<b>Trust Fund Title:</b>	<u>Planning and Budgeting System Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2535</u>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/14</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="(5,191,353)"/> (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text"/> (B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment #	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="13,333"/> (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(5,178,019)"/> (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<input type="text" value="(5,178,019)"/> (F)
<b>DIFFERENCE:</b>	<input type="text" value="0"/> (G)*

**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2015-2016**

**Department:** Executive Office of the Governor

**Chief Inspector General:** Melinda Miguel

**Budget Entity:** 31100600-Office of Policy and Budget

**Phone Number:** 850-717-9264

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report No. 2014-200 dated June 2014	30-Jun-13	State budgetary processes for State Agencies, as administered by the EOG Office of Policy and Budget, and applicable information technology controls.	<b>Finding No. 1:</b> Although required by State law, the EOG had not published an annual report describing the State’s progress toward meeting the goals and objectives of State agency Capital Improvement Program plans. In addition, in some instances, OPB staff had not ensured that State agencies submitted fixed capital outlay funding requests in the proper form.	The Executive Office of the Governor (EOG) has not published a separate annual report describing progress toward meeting the goals and objectives of the State agency Capital Improvement plans and in some instances, we have not ensured that State agencies submitted fixed capital outlay funding requests in the proper form. The EOG plans to review Chapter 216, Florida Statutes to determine if any provisions are obsolete or inefficient and develop recommended changes for further discussion with the Legislature. As part of this review, Sections 216.015 - 216.016, Florida Statutes, known as the "Capital Facilities Planning and Budgeting Act" will be reviewed and recommended changes will be considered, especially with regard to the annual report. In addition, the annually published checklist for funding requests submitted by state agencies has been modified to encourage and ensure additional review and oversight for submission of the proper and accurate forms (updated forms submitted to state agencies on September 12, 2014).	
			<b>Finding No. 2:</b> EOG procedures need enhancing to address the EOG’s statutory responsibilities for reviewing State agencies’ applications for Federal funds and coordinating the use of Federal funds in the State.	As part of the review of chapter 216 mentioned above, the EOG will review the existing statutory requirements and consider recommendations to strengthen the information currently collected regarding federal grants.	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
Auditor General Report No. 2014-200 dated June 2014 (cont.)			<b>Finding No. 3:</b> The Budget Amendment Processing System needs enhancing to ensure that all State agency budget amendment reviews and approvals are traceable to the responsible individual.	EOG(Systems Design and Development) has modified the Budget Amendment Processing System (BAPS) application to include the id of the user who performed the action. The application will now record system/xxx (where xxx is the user id) whenever the batch process is used. This modification was completed in December of 2013.	
			<b>Finding No. 4:</b> User authentication controls over access to IT systems utilized in the State budgetary processes need improvement.	EOG (Systems Design and Development) will work with OPB to strengthen user authentication controls to provide greater security within the local area network.	
			<b>Finding No. 5:</b> The EOG could not always demonstrate that system and application changes were properly authorized, tested, and approved.	The audit evaluated two applications (LAS/PBS and BAPS) and found deficiencies in the change management controls. We agree with the observations and have initiated the following actions: <b>LAS/PBS:</b> SDD will modify its procedures to capture the name of the House, Senate or OPB user requesting the change. SDD will also work with OPS to determine the most efficient method of tracking user acceptance. <b>BAPS:</b> SDD has changed procedures within TFS to capture the requestor, developer, tester and approver of the change request. SDD will work with OPB to determine the most efficient method of tracking user acceptance.	
<i>Office of Policy and Budget - July 2014</i>					



# Fiscal Year 2015-16 LBR Technical Review Checklist

Department/Budget Entity (Service): Executive Office of the Governor

Agency Budget Officer/OPB Analyst Name: Kelley Sasso

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

	Program or Service (Budget Entity Codes)		
Action	311		

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y		
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y		

### AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y		
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>	Y		
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status			

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y		
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y		
2.3 Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Y		
2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 29) been followed?	Y		

## 3. EXHIBIT B (EXBR, EXB)

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

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y		
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y		

	Program or Service (Budget Entity Codes)		
Action	311		

TIP	Generally look for and be able to fully explain significant differences between A02 and A03.		
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.		
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.		

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

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y		
4.2	Is the program component code and title used correct?	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.			

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

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

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	Y		

TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.			
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.			
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive.			
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.			

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

6.1	Are issues appropriately aligned with appropriation categories?	Y		
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	Program or Service (Budget Entity Codes)		
Action	311		

TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.

**7. EXHIBIT D-3A (EADR, ED3A)**

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 of the LBR Instructions.)	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions?	n/a		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	n/a		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.)	n/a		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	n/a		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A	n/a		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	n/a		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	n/a		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #14-001?	n/a		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	n/a		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	n/a		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	n/a		
7.14	Do the amounts reflect appropriate FSI assignments?	Y		
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y		

		Program or Service (Budget Entity Codes)		
Action		311		
7.16	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 28 and 88 of the LBR Instructions.)	n/a		
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	n/a		
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	n/a		
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	n/a		
<b>AUDIT:</b>				
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y		
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	Y		
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	n/a		
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	Y		
7.24	Have FCO appropriations been entered into the nonrecurring column A04? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	n/a		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.			
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 through 70 of the LBR Instructions.			
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.			
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).			

	Program or Service (Budget Entity Codes)		
Action	311		

TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).		
TIP	If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.		

**8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)**

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	n/a		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	n/a		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	n/a		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y		
8.10	Are the statutory authority references correct?	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	n/a		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	n/a		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	n/a		

		Program or Service (Budget Entity Codes)		
Action		311		
8.16	Are the Schedule I revenues consistent with the FST's reported in the Exhibit D-3A?	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	n/a		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y		
8.20	Are appropriate general revenue service charge nonoperating amounts included in Section II?	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y		
8.25	Are current year September operating reversions appropriately shown in column A02?	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y		
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y		
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y		
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y		
<b>AUDITS:</b>				
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y		
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y		
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y		
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y		

		Program or Service (Budget Entity Codes)		
Action		311		
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!			
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.			
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.			
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.			
<b>9. SCHEDULE II (PSCR, SC2)</b>				
<b>AUDIT:</b>				
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y		

	Program or Service (Budget Entity Codes)		
Action	311		

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

10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	n/a		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	n/a		

**11. SCHEDULE IV (EADR, SC4)**

11.1	Are the correct Information Technology (IT) issue codes used?	Y		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.			

**12. SCHEDULE VIIIA (EADR, SC8A)**

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

13.1	<b>NOT REQUIRED FOR THIS YEAR</b>			
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**14. SCHEDULE VIIIB-2 (EADR, S8B2)**

14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y		
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**15. SCHEDULE VIIIC (EADR, S8C)**

**(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)**

15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Y		
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? <b>Manual Check.</b>	Y		
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y		
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y		
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y		

**AUDIT:**

15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y		
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	Program or Service (Budget Entity Codes)		
Action	311		

**16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)**

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

**AUDITS INCLUDED IN THE SCHEDULE XI REPORT:**

16.3	Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y		
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y		
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y		
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the <b>Audit #3 should print "No Activities Found"</b> )	Y		
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y		

**TIP** If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.

**17. MANUALLY PREPARED EXHIBITS & SCHEDULES**

17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y		
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y		
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y		
17.4	Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	n/a		
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	n/a		

	Program or Service (Budget Entity Codes)		
Action	311		

**AUDITS - GENERAL INFORMATION**

TIP Review *Section 6: Audits* of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.

TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.

**18. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included? Y

18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)? Y

18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)? Y

18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)? n/a

18.5 Are the appropriate counties identified in the narrative? n/a

18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document? n/a

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

**19. FLORIDA FISCAL PORTAL**

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



STATE OF FLORIDA

# DIVISION OF EMERGENCY MANAGEMENT

RICK SCOTT  
Governor

BRYAN W. KOON  
Director

## LEGISLATIVE BUDGET REQUEST

Division of Emergency Management

Tallahassee, Florida

October 15, 2014

Cynthia Kelly, Director  
Office of Policy and Budget  
Executive Office of the Governor  
1701 Capitol  
Tallahassee, Florida 32399-0001

JoAnne Leznoff, Staff Director  
House Appropriations Committee  
221 Capitol  
Tallahassee, Florida 32399-1300

Cindy Kynoch, Staff Director  
Senate Committee on Appropriations  
201 Capitol  
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Division of Emergency Management is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2015-16 Fiscal Year. This submission has been approved by Bryan Koon, Director of the Division of Emergency Management.

Sincerely,

Michael, DeLorenzo  
Deputy Director, Division of Emergency Management

ML/sfm



**State of Florida  
Executive Office of the Governor**

**Legislative Budget Request 2015-2016  
Manual Exhibits, Schedules and Supporting  
Documentation**

**31700100  
Division of Emergency Management**

310000 EXECUTIVE OFFICE OF THE GOVERNOR

10 2 021007 ADMINISTRATIVE TRUST FUND DCA-MGT DIV.

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY		
000000	BALANCE BROUGHT FORWARD		265,845.93
14100	POOLED INVESTMENTS WITH STATE TREASURY		
000000	BALANCE BROUGHT FORWARD		1,294,024.97
15300	INTEREST AND DIVIDENDS RECEIVABLE		
000000	BALANCE BROUGHT FORWARD		2,195.64
31100	ACCOUNTS PAYABLE		
040000	EXPENSES		0.00
040000	CF EXPENSES		301.69-
	** GL 31100 TOTAL		301.69-
32100	ACCRUED SALARIES AND WAGES		
010000	SALARIES AND BENEFITS		0.00
010000	CF SALARIES AND BENEFITS		26,521.12-
030000	OTHER PERSONAL SERVICES		0.00
030000	CF OTHER PERSONAL SERVICES		103.22-
	** GL 32100 TOTAL		26,624.34-
35300	DUE TO OTHER DEPARTMENTS		
040000	EXPENSES		0.00
040000	CF EXPENSES		40.77-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE		167.54-
	** GL 35300 TOTAL		208.31-
35600	DUE TO GENERAL REVENUE		
310322	SERVICE CHARGE TO GEN REV		472.30-
38600	CURRENT COMPENSATED ABSENCES LIABILITY		
000000	BALANCE BROUGHT FORWARD		19,992.00-
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		1,514,467.90-
94100	ENCUMBRANCES		
040000	CF EXPENSES		1,546.79
100777	CF CONTRACTED SERVICES		155.50
	** GL 94100 TOTAL		1,702.29
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
040000	CF EXPENSES		1,546.79-
100777	CF CONTRACTED SERVICES		155.50-
	** GL 98100 TOTAL		1,702.29-
	*** FUND TOTAL		0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 191001 EMERGENCY MANAGEMENT, PREPAREDNESS & ASSIST TF DCA

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,864,581.23
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	5,104,143.74
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	6,407.24
25500	ADVANCES TO OTHER GOVERNMENTS/ENTITIES	
000000	BALANCE BROUGHT FORWARD	21,396.75
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	10,503.23-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	23,953.92-
101123	G/A-EMERGENCY MGMT PRGS	0.00
101123	CF G/A-EMERGENCY MGMT PRGS	32,137.09-
105009	STWIDE HURR PREP AND PLAN	0.00
105009	CF STWIDE HURR PREP AND PLAN	290.49-
	** GL 31100 TOTAL	66,884.73-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,400.83-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	4,486.99-
	** GL 32100 TOTAL	5,887.82-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
180205	TR OTHER FUNDS W/I AGY	3,032.03-
185080	TR TO ADMIN TF	0.00
	** GL 35200 TOTAL	3,032.03-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	3,032.03-
040000	EXPENSES	14,298.20-
040000	CF EXPENSES	8,115.67-
100777	CONTRACTED SERVICES	44.00-
180205	TR OTHER FUNDS W/I AGY	3,032.03
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	488.93-
	** GL 35300 TOTAL	22,946.80-

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 191001 EMERGENCY MANAGEMENT, PREPAREDNESS & ASSIST TF DCA

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	1,104.72-
48800	UNEARNED REVENUE - LONG TERM	
000000	BALANCE BROUGHT FORWARD	21,396.75-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	8,875,276.11-
94100	ENCUMBRANCES	
040000	CF EXPENSES	10,477.78
100021	CF ACQUISITION/MOTOR VEHICLES	59,637.95
100067	CF G/A-PYMT FL/CIVIL AIR PTRL	24,750.00
100777	CONTRACTED SERVICES	2,346.08
100777	CF CONTRACTED SERVICES	108,600.14
101123	CF G/A-EMERGENCY MGMT PRGS	2,840,947.36
103644	CF COMM ON COMMUNITY SERVICE	77,181.83
105009	CF STWIDE HURR PREP AND PLAN	17,294.76
	** GL 94100 TOTAL	3,141,235.90
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	10,477.78-
100021	CF ACQUISITION/MOTOR VEHICLES	59,637.95-
100067	CF G/A-PYMT FL/CIVIL AIR PTRL	24,750.00-
100777	CONTRACTED SERVICES	2,346.08-
100777	CF CONTRACTED SERVICES	108,600.14-
101123	CF G/A-EMERGENCY MGMT PRGS	2,840,947.36-
103644	CF COMM ON COMMUNITY SERVICE	77,181.83-
105009	CF STWIDE HURR PREP AND PLAN	17,294.76-
	** GL 98100 TOTAL	3,141,235.90-
	*** FUND TOTAL	0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
 20 2 261037 FEDERAL GRANTS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	30,418.80
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	7,290,198.08
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	5,084.39-
050385	DISASTER PREP PLAN & ADMIN	60,971.99-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	4,480.00-
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	4,187,686.25-
102350	G/A-REPTV FLOOD CLAIM PRG	0.00
102350	CF G/A-REPTV FLOOD CLAIM PRG	108,665.59-
103534	G/A-ST/FED DIS RELIEF-ADMN	168,712.94-
105009	STWIDE HURR PREP AND PLAN	0.00
105009	CF STWIDE HURR PREP AND PLAN	6,645.57-
105264	G/A-PREDISASTER MITIGATION	0.00
105264	CF G/A-PREDISASTER MITIGATION	64,800.92-
105865	G/A-FLOOD MITIGATION/PROG	0.00
105865	CF G/A-FLOOD MITIGATION/PROG	458,568.90-
	** GL 31100 TOTAL	5,065,616.55-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	484.83-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	5,201.96-
	** GL 32100 TOTAL	5,686.79-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	6,529.58-
040000	CF EXPENSES	8,106.50-
181020	TR/FUNDS/DOMESTIC SECURITY	2,210,718.47-
	** GL 35300 TOTAL	2,225,354.55-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	11,577.60-
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	12,381.39-



310000 EXECUTIVE OFFICE OF THE GOVERNOR  
 20 2 261037 FEDERAL GRANTS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000	CF EXPENSES	11,301.40
050385	DISASTER PREP PLAN & ADMIN	2,523,158.17
100021	CF ACQUISITION/MOTOR VEHICLES	9,741.36
100777	CONTRACTED SERVICES	2,346.07
100777	CF CONTRACTED SERVICES	12,980.57
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	26,306,623.86
102350	CF G/A-REPTV FLOOD CLAIM PRG	2,050,525.29
103534	G/A-ST/FED DIS RELIEF-ADMN	1,035,386.39
105009	CF STWIDE HURR PREP AND PLAN	25,843.80
105162	CF G/A-SEVERE REPETITIVE LOSS	1,562,994.75
105264	CF G/A-PREDISASTER MITIGATION	3,595,412.96
105865	CF G/A-FLOOD MITIGATION/PROG	2,050,721.91
107889	CF HAZARDOUS/EMERGENCY/GRANT	366,115.58
181020	TR/FUNDS/DOMESTIC SECURITY	15,014,823.63
	** GL 94100 TOTAL	54,567,975.74
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	11,301.40-
050385	DISASTER PREP PLAN & ADMIN	2,523,158.17-
100021	CF ACQUISITION/MOTOR VEHICLES	9,741.36-
100777	CONTRACTED SERVICES	2,346.07-
100777	CF CONTRACTED SERVICES	12,980.57-
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	26,306,623.86-
102350	CF G/A-REPTV FLOOD CLAIM PRG	2,050,525.29-
103534	G/A-ST/FED DIS RELIEF-ADMN	1,035,386.39-
105009	CF STWIDE HURR PREP AND PLAN	25,843.80-
105162	CF G/A-SEVERE REPETITIVE LOSS	1,562,994.75-
105264	CF G/A-PREDISASTER MITIGATION	3,595,412.96-
105865	CF G/A-FLOOD MITIGATION/PROG	2,050,721.91-
107889	CF HAZARDOUS/EMERGENCY/GRANT	366,115.58-
181020	TR/FUNDS/DOMESTIC SECURITY	15,014,823.63-
	** GL 98100 TOTAL	54,567,975.74-
	*** FUND TOTAL	0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 339047 GRANTS & DONATIONS TRUST FUND DCA-PUB SFY DIV.

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	4,555,791.76
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	21,082,701.36
14110	MONIES INVESTED CURRENT YEAR	
000000	BALANCE BROUGHT FORWARD	0.00
14120	SALE OF INVESTMENTS- CURRENT YEAR	
000000	BALANCE BROUGHT FORWARD	0.00
14130	EARNINGS REINVESTED - CURRENT YEAR	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	110,383.32
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	27,731.29
15500	CONTRACTS AND GRANTS RECEIVABLE	
101031	G/A PUBLIC ASSISTANCE 2004 HURRICANES	1,482,192.69
105150	G/A-PUBLIC ASSISTANCE	519,722.93
109870	G/A-2008-09 HURRICANES-PT	7,287.50
	** GL 15500 TOTAL	2,009,203.12
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
101028	PUBLIC ASST/04 HURR-ST OP	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	3,032.03
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	17,454.40
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	1,304.44-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	1,152.16-
105009	STWIDE HURR PREP AND PLAN	0.00
105009	CF STWIDE HURR PREP AND PLAN	4,961.41-
105150	G/A-PUBLIC ASSISTANCE	0.00
105150	CF G/A-PUBLIC ASSISTANCE	160,252.58-

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 339047 GRANTS & DONATIONS TRUST FUND DCA-PUB SFY DIV.

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
105152	PUBLIC ASSISTANCE-ST OPS	0.00
105152 CF	PUBLIC ASSISTANCE-ST OPS	11,368.69-
105154	G/A-HAZARD MITIGATION	0.00
105154 CF	G/A-HAZARD MITIGATION	5,508.87-
105156	HAZARD MITIGATION-ST OPS	0.00
105156 CF	HAZARD MITIGATION-ST OPS	50,359.86-
105158	DISASTER ACTIVITY-STATE	0.00
105158 CF	DISASTER ACTIVITY-STATE	311,974.47-
105860	G/A-HURRICANE LOSS MITIG	0.00
105860 CF	G/A-HURRICANE LOSS MITIG	121,927.50-
	** GL 31100 TOTAL	668,809.98-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	137.39-
105156	HAZARD MITIGATION-ST OPS	0.00
105156 CF	HAZARD MITIGATION-ST OPS	85.59-
105158	DISASTER ACTIVITY-STATE	0.00
105158 CF	DISASTER ACTIVITY-STATE	31,220.07-
	** GL 32100 TOTAL	31,443.05-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
185080	TR TO ADMIN TF	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	10.53-
101046 CF	HAZARD MITIGATION FOR 2005 HURRICANES-ST OP	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,116.17-
	** GL 35300 TOTAL	2,126.70-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	12,677.41-
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	633,406.70-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	26,457,833.44-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	4,600.21
100777	CONTRACTED SERVICES	4,213.36
100777 CF	CONTRACTED SERVICES	2,775.00
105009 CF	STWIDE HURR PREP AND PLAN	22,512.04
105150 CF	G/A-PUBLIC ASSISTANCE	4,207,939.96

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
 20 2 339047 GRANTS & DONATIONS TRUST FUND DCA-PUB SFY DIV.  
 G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
105152	CF	PUBLIC ASSISTANCE-ST OPS	21,219.36
105154	CF	G/A-HAZARD MITIGATION	83,850.18
105156	CF	HAZARD MITIGATION-ST OPS	69,916.63
105158	CF	DISASTER ACTIVITY-STATE	378,947.33
105860	CF	G/A-HURRICANE LOSS MITIG	1,959,810.24
140527	08	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	581,754.36
140527	10	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	119,307.28
140527	11	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	332,264.43
140527	12	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	1,504,961.75
140527	13	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	745,895.00
140527	14	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	309,241.00
		** GL 94100 TOTAL	10,349,208.13
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF	EXPENSES	4,600.21-
100777		CONTRACTED SERVICES	4,213.36-
100777	CF	CONTRACTED SERVICES	2,775.00-
105009	CF	STWIDE HURR PREP AND PLAN	22,512.04-
105150	CF	G/A-PUBLIC ASSISTANCE	4,207,939.96-
105152	CF	PUBLIC ASSISTANCE-ST OPS	21,219.36-
105154	CF	G/A-HAZARD MITIGATION	83,850.18-
105156	CF	HAZARD MITIGATION-ST OPS	69,916.63-
105158	CF	DISASTER ACTIVITY-STATE	378,947.33-
105860	CF	G/A-HURRICANE LOSS MITIG	1,959,810.24-
140527	08	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	581,754.36-
140527	10	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	119,307.28-
140527	11	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	332,264.43-
140527	12	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	1,504,961.75-
140527	13	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	745,895.00-
140527	14	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	309,241.00-
		** GL 98100 TOTAL	10,349,208.13-
		*** FUND TOTAL	0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
20 2 339947 GRANTS AND DONATIONS-DEEPWATER HORIZON  
G-L G-L ACCOUNT NAME

CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	260,484.62
35300	DUE TO OTHER DEPARTMENTS	
108039	G/A - DEEPWATER HORIZON-PT	0.00
181093	TR/FUNDS/DISAST REIM-PR YR	39,071.77-
	** GL 35300 TOTAL	39,071.77-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	221,412.85-
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/14

31000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2014

DATE RUN 08/07/14  
PAGE 16

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
20 2 339948 GRANTS & DONATIONS TF-MFMP  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	274,622.55
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	377.45
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	275,000.00-
	*** FUND TOTAL	0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
 20 2 750001 U.S. CONTRIBUTIONS TRUST FUND DCA  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	7,361,301.78
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	1,124,271.72
15500	CONTRACTS AND GRANTS RECEIVABLE	
101031	G/A PUBLIC ASSISTANCE 2004 HURRICANES	81,016,206.19
105150	G/A-PUBLIC ASSISTANCE	541,590.84-
109870	G/A-2008-09 HURRICANES-PT	15,600,157.10-
	** GL 15500 TOTAL	64,874,458.25
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	53,474.15
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	3,323,120.32
000700	U S GRANTS	0.00
101028	PUBLIC ASST/04 HURR-ST OP	0.00
101028	CF PUBLIC ASST/04 HURR-ST OP	0.00
	** GL 16400 TOTAL	3,323,120.32
31100	ACCOUNTS PAYABLE	
105150	G/A-PUBLIC ASSISTANCE	0.00
105150	CF G/A-PUBLIC ASSISTANCE	2,236,341.19-
105152	PUBLIC ASSISTANCE-ST OPS	0.00
105152	CF PUBLIC ASSISTANCE-ST OPS	212,512.81-
105154	G/A-HAZARD MITIGATION	0.00
105154	CF G/A-HAZARD MITIGATION	2,813,662.66-
105156	HAZARD MITIGATION-ST OPS	0.00
105156	CF HAZARD MITIGATION-ST OPS	153,701.00-
	** GL 31100 TOTAL	5,416,217.66-
32100	ACCRUED SALARIES AND WAGES	
105152	PUBLIC ASSISTANCE-ST OPS	0.00
105152	CF PUBLIC ASSISTANCE-ST OPS	4,599.88-
105156	HAZARD MITIGATION-ST OPS	0.00
105156	CF HAZARD MITIGATION-ST OPS	7,553.57-
	** GL 32100 TOTAL	12,153.45-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
185080	TR TO ADMIN TF	0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
 20 2 750001 U.S. CONTRIBUTIONS TRUST FUND DCA

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	742,043.38-
040000	EXPENSES	0.00
040000	CF EXPENSES	7.29-
	** GL 35300 TOTAL	742,050.67-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	3,981.60-
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	5,738,460.63-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
000000	BALANCE BROUGHT FORWARD	64,823,762.21-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000	CF EXPENSES	492.55
105150	CF G/A-PUBLIC ASSISTANCE	52,580,708.72
105152	CF PUBLIC ASSISTANCE-ST OPS	34,010.97
105154	CF G/A-HAZARD MITIGATION	40,591,449.66
105156	CF HAZARD MITIGATION-ST OPS	210,220.11
140527	07 EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	1,746,370.00
	** GL 94100 TOTAL	95,163,252.01
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	492.55-
105150	CF G/A-PUBLIC ASSISTANCE	52,580,708.72-
105152	CF PUBLIC ASSISTANCE-ST OPS	34,010.97-
105154	CF G/A-HAZARD MITIGATION	40,591,449.66-
105156	CF HAZARD MITIGATION-ST OPS	210,220.11-
140527	07 EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	1,746,370.00-
	** GL 98100 TOTAL	95,163,252.01-
	*** FUND TOTAL	0.00



310000 EXECUTIVE OFFICE OF THE GOVERNOR

50 2 510060 OPERATING TRUST FUND DCA

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,226,769.95
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEES	665.00
27600	FURNITURE AND EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	11,861.24
109655	G/A-TECHNICAL/PLNG ASSIST	655.14
	** GL 27600 TOTAL	12,516.38
27700	ACC DEPR - FURNITURE & EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	11,861.24-
109655	G/A-TECHNICAL/PLNG ASSIST	655.14-
	** GL 27700 TOTAL	12,516.38-
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	654.48-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	777.88-
107888	FL HAZARDOUS MATERIALS P P	0.00
107888	CF FL HAZARDOUS MATERIALS P P	4,371.04-
	** GL 31100 TOTAL	5,803.40-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
180205	TR OTHER FUNDS W/I AGY	377.45-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	52.71-
	** GL 35300 TOTAL	52.71-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	28,367.20-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	9,291.92-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	72,173.25-

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
50 2 510060 OPERATING TRUST FUND DCA  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	2,111,369.02-
94100	ENCUMBRANCES	
040000	CF EXPENSES	941.74
100777	CF CONTRACTED SERVICES	7,395.63
107888	CF FL HAZARDOUS MATERIALS P P	333,893.38
	** GL 94100 TOTAL	342,230.75
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	941.74-
100777	CF CONTRACTED SERVICES	7,395.63-
107888	CF FL HAZARDOUS MATERIALS P P	333,893.38-
	** GL 98100 TOTAL	342,230.75-
	*** FUND TOTAL	0.00

## **Revenue Estimating Methodology:**

### **Administrative Trust Fund (2021)**

#### **Cost Allocation Overview:**

The division's consultant applies a double step-down methodology in its cost allocation procedures for the Division of Emergency Management. The proprietary software MAXCARS is the tool with which the step-down methodology is accomplished.

MAXCARS provides for the inputting of all allowable costs by cost center identifications consistent with the Division's accounting code structure. This capability allows for efficient balancing with the Division's financial reporting systems.

Additionally MAXCARS provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

Initiating the Process: Determination of the data to be included within the cost allocation process is accomplished through:

- 1) application of OMB Circular A-87 guidelines,
- 2) interviews,
- 3) review of financial documents,
- 4) review of organizational structure, and
- 5) analysis of statistical data relative to benefit of services provided

Establishing the Cost Pools to Be Allocated: Basically the organizational structure of the Division is analyzed to determine which cost pools provide services to the division. These cost pools become the "Central Service Departments" in the cost allocation plan. These pools are: Equipment Usage and Clearing Accounts, Fiscal Management, Resource Management, Inspector General, Legal Services, and Information Systems Support.

Next each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or functions such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which functions receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each function.

Establishing the Statistical Measurements or Bases for Allocation: Available statistical measurements are evaluated to establish the most equitable and meaningful basis for allocating each function within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For

example, a function that is driven by the number of employees within the benefitting departments can be allocated by number of employees. Similarly a function that is driven by the number of transactions for each benefitting department can be allocated by the number of transactions.

Accommodating Exceptions and Adjustments: Applicable cost adjustments for unallowable costs and for use charges are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. may be entered into the computation cycle.

### **The Double Step-Down Methodology**

Because Central Service Departments provide services to other Central Service Departments, the consultant employs a double step-down procedure. Simply stated this allows all Central Service Departments to allocate costs to all other Central Service Departments. Since the Central Service Departments cannot simultaneously allocate their costs, the process must be done sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receives from one another.

The double step-down is supported by the OMB A-87 consistency of allocation requirement and has for over twenty years been widely accepted by Federal Cognizant Agencies.

#### **The First Step-Down**

The rule for this first round of allocations is that each Central Service Department can allocate to any other department regardless of the sequence of the departments and can allocate to itself providing the statistical measurements indicate a basis for the allocations.

The Process: The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- 1) costs from the audited financials,
- 2) cost adjustments,
- 3) credits, and
- 4) cost received from other Central Service Departments that have completed their first round allocations.

The Results: At the completion of the first step-down each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced after itself. These costs will be allocated in the second step-down.

## The Second Step-Down

The rule for this second round of allocations is that each Central Service Department can allocate only to any other department sequenced after the allocating department providing the statistical measurements indicate a basis for the allocations.

The Process: The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- 1) costs received from other Central Service Departments that have completed their second round allocations, and
- 2) costs received in the first round from itself and from the Central Service Departments sequenced after the allocating department.

The Results: At the completion of the second step-down each Central Service Department has completed all allocations. All Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on equitable allocation statistics.

## Rate Calculation

Once the service costs are allocated to each receiving unit (1) that allocation is compared to the Salary Wage Base (2) of that receiving unit to determine the percentage rate (3) of indirect cost to be applied to that receiving unit. Because rates for each year are calculated using data from 2 years prior, a carry forward factor (4) is included to reduce the impact of using the older data.

## Revenue Estimating Methodology

The estimated revenue for the Administrative Trust Fund for FY 2014-15 was calculated using the approved indirect cost allocation rate. The approved rates for FY 2014-15 are 18.07% for non-disaster programs and 14.06% for disaster programs. These rates were applied to the Salary and Benefits category (010000) as well as the portion of Other Personal Services (030000) category, State Operations Categories (105152 & 105156) and other Special "10" Categories (101204, 105158, 105162, 102350, 105264, 105865) that applies to temporary employment.

The estimated revenue for Administrative Trust Fund was calculated using a projected indirect cost rate based on expenditures from FY 2013-14. The projected rates for FY 2015-16 are 31.66% for non-disaster programs and 22.09% for disaster programs. These rates were applied to the Salary and Benefits category (010000) as well as the portion of Other Personal Services (030000) category, State Operations Categories (105152 & 105156) and other Special "10" Categories (101204, 105158, 105162, 102350, 105264, 105865) that applies to temporary employment.



FEMA

RECEIVED  
MAR 19 10 2:52 AM  
FISCAL

Ms. Phyllis Vaughn  
Fiscal Administrator  
Florida Emergency Management  
2555 Shumard Oak Boulevard  
Tallahassee, Florida 32399

Dear Ms. Vaughn:

The original and one copy of an Indirect Cost Rate Agreement are enclosed for your information and use. The Federal Emergency Management Agency has contracted with the Department of Health and Human Services' Division of Cost Allocation (DCA) for indirect cost rate negotiation services. Accordingly, this agreement reflects an understanding reached between you and a member of the DCA concerning the rate(s) that may be used to support claims for indirect costs on grants and contracts with the Federal Government.

Please have the original signed by an authorized representative of the organization and return it to me, retaining the copy for your files. We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

An indirect cost proposal, together with the supporting information, is required to substantiate claims for the indirect costs under grants and contracts awarded by the Federal Government. Thus, your next proposal based on actual cost for the fiscal year ending June 30, 2014 is due in our office by December 31, 2014.

Sincerely,

Gregory L. Teets  
Director  
Financial Management Division

Enclosures

PLEASE SIGN AND RETURN THE ORIGINAL OF THE RATE AGREEMENT

**STATE AND LOCAL GOVERNMENTS RATE AGREEMENT**

EIN: 80-0749868

DATE:02/27/2014

ORGANIZATION:

FILING REF.: The preceding agreement was dated 05/21/2013

Florida Division of Emergency Management  
2555 Shumard Oak Blvd.  
Tallahassee, FL 32399-2100

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

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**SECTION I: INDIRECT COST RATES**

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RATE TYPES:      FIXED                  FINAL                  PROV. (PROVISIONAL)      PRED. (PREDETERMINED)

EFFECTIVE PERIOD

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	07/01/2013	06/30/2015	20.82	On Site	Emergency Management
FINAL	07/01/2012	06/30/2013	16.81	On Site	Emergency Management - Disaster **
PROV.	07/01/2013	06/30/2015	16.81	"Use same rates and conditions as cited for FYE 06/30/13 - Emergency Management - Disaster**."	

\*BASE

Direct salaries and wages including all fringe benefits.

ORGANIZATION: Florida Division of Emergency Management

AGREEMENT DATE: 2/27/2014

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**SECTION II: SPECIAL REMARKS**

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TREATMENT OF FRINGE BENEFITS:

The fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits are listed below.

TREATMENT OF PAID ABSENCES

Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims are not made for the cost of these paid absences.

Equipment Definition -

Equipment means article of nonexpendable, tangible personal property having a useful life of more than 1 year and an acquisition cost of \$1k000 or more per unit.

Fringe Benefits -

FICA

Retirement - State

Disability Insurance

Worker's Compensation

This Rate agreement is issued in accordance with HHS/PSC Interagency Agreement Number HSFEHQ-10-X-0771 with the Federal Emergency Management Agency.

Health Insurance

Dental Insurance

Pretax Administrative

Life Insurance

Your next proposal based on actual costs for the fiscal year ending 06/30/14 is due in this office by 12/31/14.



SECTION III: GENERAL

A. **LIMITATIONS:** The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the organization were included in its indirect cost pool as finally accepted; such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations, the rate(s) would be subject to renegotiation at the discretion of the Federal Government.

B. **ACCOUNTING CHANGES:** This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from indirect to direct. Failure to obtain approval may result in cost disallowances.

C. **FIXED RATES:** If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

D. **USE BY OTHER FEDERAL AGENCIES:** The rates in this Agreement were approved in accordance with the authority in Office of Management and Budget Circular A-87, and should be applied to grants, contracts and other agreements covered by this circular, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

E. **OTHER:** If any Federal contract, grant or other agreement is reimbursing indirect costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of indirect costs allocable to these programs.

BY THE INSTITUTION:

Florida Department of Emergency Management  
(Institution)

Michael J. DeLorenzo  
(Signature)

MICHAEL J. DELORENZO  
(Name)

DEPUTY DIRECTOR  
(Title)

3/18/14  
(Date)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DHS - Federal Emergency Management Agency  
(Agency)

Gregory L. Teets  
(Signature)

Gregory L. Teets  
(Name)

Director, Financial Management Division  
(Title)

February 25, 2014  
(Date)

HHS Representative: Becky Cantu  
Telephone: (214) 767-3454

**FY 2014-2015**  
**DIVISION OF EMERGENCY MANAGEMENT**  
**INDIRECT COST RATES**  
**CALCULATED APPROVED RATES FROM PLAN**

INDIRECT COST RATE TYPE	STATE-WIDE COST ALLOCATION PLAN (SWCAP)	DIVISION	TOTAL FY RATE (AS A % OF SALARY)
Non-Disasters – Fixed	2.75%	18.07%	20.82%
Disasters – Provisional	2.75%	14.06%	16.81%

**SCHEDULE I  
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS  
ADMINISTRATIVE TRUST FUND (2021)  
DIVISION OF EMERGENCY MANAGEMENT**

Following are descriptions of the adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2015-16 Legislative Budget Request:

**COLUMN A01: ACTUAL PRIOR YEAR – FY 2013-14**

**Prior Year Carry Forward “B” not part of Fund Balance Reserved for Encumbrances**

**\$(16,095):** This adjustment represents the amount of prior year carry forward “B” not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.

**Statewide Financial Statement Adjustment B3100003 - \$(4,349):** Classified by a state-wide financial statement adjustment to set up an accounts payable after financial statements were closed.

**Statewide Financial Statement Adjustment B3100006 - \$(41):** Classified by a state-wide financial statement adjustment to set up an accounts payable after financial statements were closed.

**Compensated Absence Adjustment \$494:** Adjustment required adjusting Line A (Unreserved Fund Balance as of July 1) for a non-budgetary expenditure that was included in the computation of the beginning fund balance.

**Schedule I - 5% Trust Fund Reserve Narrative**

**Division of Emergency Management  
Emergency Management Preparedness and Assistance Trust Fund (2191)**

**Exemptions:**

1. The portion of receipts identified for county program grants

**Description of the impact of establishing the reserve and recommendation of why it may be appropriate to exclude the trust fund from the reserve requirement:**

The remaining receipts in this fund that have not been exempted are those provided for emergency management operations and statewide initiatives. The balance in this fund has been reduced significantly over the past years due to a transfer of funding to cover a portion of the state's disaster matching obligations, a transfer of funding for Community Budget Issue Requests and other legislatively initiated projects and trust fund sweeps. Another reduction to the already limited funding available for use in these programs will have a negative impact on this unique fund and its programs.

Calculation: \$15,050,090 FY 14-15 Estimated Revenue  
(\$7,309,061) Exempt from 5% (Base grants to 67 counties)  
(\$ 4,007) Service Charge to GR  
(\$ 566,419) Transfer to 2021 Administrative Assessments  
-----  
\$7,170,603 Estimated revenues not exempt from 5% reserve

\$7,170,603 X .05% = \$358,530

## **Revenue Estimating Methodology:**

### **Emergency Management Preparedness and Assistance Trust Fund (2191)**

#### **Division of Emergency Management**

The receipts in this fund come solely from a surcharge on residential and commercial insurance policies in the state, collected by the Department of Revenue which is then transferred to DEM. DOR distributes the \$3,000,000 to DEM quarterly and then provides a “true up” distribution once the revenues have been finalized. The General Revenue Consensus Estimating Conference held in August 2014 projects the revenues for this fund. Based on the conference report the projected revenues for FY 2014-15 are \$14,000,000 and the projected revenues for FY 2015-16 are \$14,500,000. State Fees are received through deposits from the Surplus Lines Tax Office and the estimated revenue is based on the average revenue receipts for the past three fiscal years plus a 7% increase. The interest for this fund is based on the actual interest earned for FY 2013-14.

**SCHEDULE I  
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS  
EMERGENCY MANAGEMENT PREPAREDNESS AND ASSISTANCE TRUST FUND (2191)  
DIVISION OF EMERGENCY MANAGEMENT**

Following are descriptions of the adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2015-16 Legislative Budget Request:

**COLUMN A01: ACTUAL PRIOR YEAR – FY 2013-14**

**Prior Year Carry Forward “B” not part of Fund Balance Reserved for Encumbrances**

**Amount - \$(2,906,293):** This adjustment represents the amount of prior year carry forward “B” not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.

**Prior Year Accounts Payable paid with Current Year Revenue**

**Amount - \$1,308:** Adjustment to line A for an accounts payable that was set up and reserved on the trial balance for Fiscal Year 2012-13 but paid with revenue from Fiscal Year 2013-14.

**Advances to Other Government Entities**

**Amount - \$21,397:** Revenue associated with advance payments to sub-grant recipients.

**Reclass of PY Advance to Other Government Entities**

**Amount – (\$10,887):** Expenditures that are related to advances to sub-grantees or sub-recipients should not be recognized as a true disbursement until the recipient incurs the actual expense.

**Post Closing Statewide Financial Statement Adjustment – B3100007**

**Amount - \$(46):** Classified by a state-wide financial statement adjustment to set up an accounts payable after financial statements were closed.

**Post Closing Statewide Financial Statement Adjustment – B3100001**

**Amount - \$1,531,850:** Classified by a state-wide financial statement adjustment to set up a receivable from the Department of Revenue after financial statements were closed.

## **Revenue Estimating Methodology:**

### **Federal Grants Trust Fund (2261)**

#### **Division of Emergency Management**

All receipts in this fund are for a variety of federal grants initiated through the US Department of Homeland Security, Federal Emergency Management Agency, and US Department of Transportation. Program revenue estimates are reported at currently anticipated award levels based on preliminary program application requirements and other communication with these federal agencies.

**SCHEDULE I  
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS  
FEDERAL GRANTS TRUST FUND (2261)  
DIVISION OF EMERGENCY MANAGEMENT**

Following are descriptions of the adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2015-16 Legislative Budget Request:

**COLUMN A01: ACTUAL PRIOR YEAR – FY 2013-14**

**Current Year Accounts Payable Not Certified**

**Amount - \$6,635,104:** Set up certified forwards after financial statements were completed.

**Certified Forward Obligated paid with Current Year Revenue**

**Amount - \$(763,806):** Prior year Certified Forward obligations were paid with current year revenue.

**Post Closing Statewide Financial Statement Adjustment – B3100004**

**Amount - \$(43,917):** Classified by a state-wide financial statement adjustment to set up a receivable of federal funds to be received from a federal agency, this entry is placing it in the unreserved fund balance.

**Post Closing Statewide Financial Statement Adjustment – B3100008**

**Amount - \$(37):** Classified by a state-wide financial statement adjustment to set up an accounts payable after financial statements were closed.

**Adjustment to Increase Compensated Absences Liability**

**Amount - \$11,578:** Adjustment required adjusting Line A (Unreserved Fund Balance as of July 1) for a non-budgetary expenditure that was included in the computation of the beginning fund balance.

**Deferred Revenue**

**Amount - \$12,381:** Revenue received in excess of current year disbursements.

**Prior Year Carry Forward “B” not part of Fund Balance Reserved for Encumbrances**

**Amount - \$(7,322,960):** This adjustment represents the amount of prior year carry forward “B” not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.



## Schedule I - 5% Trust Fund Reserve Narrative

### Grants and Donations Trust Fund (2339)

#### Exemptions:

1. State appropriated match and administration funds for federally declared disasters
2. Annual distribution from the Hurricane Catastrophe Fund

#### Description of the impact of establishing the reserve and recommendation of why it may be appropriate to exclude the trust fund from the reserve requirement:

This fund has no self-generating or dedicated revenue source, but serves as a holding vehicle for moneys that have been provided to the department for specific purposes.

Radiological Emergency Preparedness Funding - Non-exempted receipts in the GDTF are funds provided annually from three nuclear power companies by contractual agreement for participation in county training, plant exercises, and drills in order to be prepared to respond in an emergency event at a power plant, provide public education and information for nuclear emergencies, and to maintain the Radiological Emergency Management planning portion of the State Comprehensive Emergency Management Plan. The receipts associated with these contracts are provided for the accomplishment of specific Scope of Work items. If these funds are held in reserve, our ability to perform the contractually required activities will be negatively impacted.

Calculation: \$24,545,743 FY 14-15 Estimated Revenue  
(\$13,678,468) Exempt from 5% (Disaster State Match)  
(\$10,000,000) Exempt from 5% (Transfer from Hurricane Catastrophe Fund)  
(\$ 61,304) FY 14-15 Estimated Service Charge to GR  
(\$ 103,996) FY 14-15 Estimated Administrative Assessment  
\$ 701,975 Estimated Revenues not exempt from 5% reserve

\$701,975 X 5% = \$35,099

## **Revenue Estimating Methodology:**

### **Grants and Donations Trust Fund (2339)**

#### **Division of Emergency Management**

The Radiological Emergency Preparedness funding provided by the three nuclear power companies are multi-year negotiated agreements to cover activities and performance requirements contained in the Agreements. The revenue estimates are based on those contracted amounts.

Receipts shown to cover the state's matching requirements for open federally-declared disaster programs are based on a project-by-project analysis to determine expected operational and project payment disbursement needs for the fiscal year. A report projecting expenditures for open federally declared disasters is required, by proviso, to be submitted quarterly to the Executive Office of the Governor, Chair of the Senate Appropriations Committee and the Chair of the House Appropriations Committee. This report is used to determine the state matching requirements needed each fiscal year. These calculations are developed for each open disaster and have a corresponding federal budget authority request in the U.S. Contributions Trust Fund. The source of funding for this disaster matching requirement is determined by the Legislature.

Additional receipts in this trust fund are generated by the Hurricane Catastrophe Fund. Per Section 215.559, Florida Statutes, a distribution of \$10,000,000 is allocated for disaster mitigation purposes in order for the fund to retain its tax exempt status. This distribution is used for the Residential Construction Mitigation Program and the Hurricane Shelter Retrofit Program.

**SCHEDULE I  
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS  
GRANTS AND DONATIONS TRUST FUND (2339)  
DIVISION OF EMERGENCY MANAGEMENT**

Following are descriptions of the adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2015-16 Legislative Budget Request:

**COLUMN A01: ACTUAL PRIOR YEAR – FY 2013-14**

**Prior Year Fixed Capital Outlay Encumbered Not Reserved on Trial Balance**

**Amount - \$(7,885,660):** In the prior year, the Unreserved Fund Balance was not reduced to account for Fixed Capital Outlay encumbrances/remaining appropriation.

**Prior Year Accounts Payable Paid with Current Year Revenue**

**Amount - \$405,866:** Accounts payables which were set up in Fiscal Year 2011-12, but paid with revenue from Fiscal Year 2012-13.

**Prior Year Carry Forward “B” not part of Fund Balance Reserved for Encumbrances -**

**\$(5,573,362):** This adjustment represents the amount of prior year carry forward “B” not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.

**Unearned Revenue - \$633,407:** Revenue from nuclear power plants deferred that will be used in the next fiscal year.

**Post Closing Statewide Financial Statement Adjustment – B3100009**

**Amount - \$(11):** Classified by a state-wide financial statement adjustment to set up an accounts payable after financial statements were closed.

**SCHEDULE I  
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS FCO CALCULATION  
GRANTS AND DONATIONS TRUST FUND (2339)  
DIVISION OF EMERGENCY MANAGEMENT**

Following is the calculation for Fixed Capital Outlay adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2015-16 Legislative Budget Request:

<b>APPROPRIATION CATEGORY/YEAR</b>	<b>EXPENDITURES</b>	<b>ENCUMBERANCES</b>	<b>UNENCUMBERED BALANCE</b>	<b>TOTAL</b>
140527-08		\$581,754.36	\$355	\$582,109.36
140527-10	\$85,959.00	\$119,307.28		\$205,266.28
140527-11	\$372,250.29	\$332,264.43	\$393,709.25	\$1,098,223.97
140527-12	\$498,784.89	\$1,504,961.75	\$996,253.36	\$3,000,000
140527-13		\$745,895.00	\$2,254,105.00	\$3,000,000
	<b>\$956,994.18</b>	<b>\$3,284,182.82</b>	<b>\$3,644,422.61</b>	<b>\$7,885,599.61</b>

## Schedule I - 5% Trust Fund Reserve Narrative

### Operating Trust Fund (2510)

**Exemptions: None**

**Description of the impact of establishing the reserve and recommendation of why it may be appropriate to exclude the trust fund from the reserve requirement:**

#### **Division of Emergency Management:**

Hazardous Materials Planning and Prevention Program Fees - The Federal Emergency Planning and Community Right-to-Know Act of 1986 requires the state to perform certain emergency preparedness and community education and awareness functions relating to hazardous materials. The use of this fund ensures that the cost of performing such functions will be borne by those employers in the states that produce, use or store hazardous materials. Section 112(r) of the Clean Air Act requires certain industries to develop risk management planning programs, and delegation to the Executive Office of the Governor requires audits of these programs. If the 5% trust fund reserve is imposed on this fund it will negatively impact implementation and effectiveness of both programs.

The fees collected from industry associated with both programs are deposited into the OTF and are the sole source for funding the Florida Hazardous Materials Planning and Prevention Program which covers approximately 10,747 facilities. In addition to providing the salaries for those responsible for implementing the program at the state level, monies from the OTF are also provided annually to local governments and Regional Planning Councils to carry out such critical functions as hazardous materials emergency planning and exercise, technical assistance to industry and public access to chemical/facility information.

The Florida Hazardous Materials Planning and Prevention Program has long been recognized nationwide as a leader in the implementation of the Federal Emergency Planning and Community Right-to-Know Act. Public and private industry has been and continues to be strong proponents of the program recognizing the benefits of the fees they pay to support the program. The citizens of Florida, above all, are the biggest beneficiaries of a strong and vital hazardous materials program which strives to ensure awareness of and protection from dangerous hazardous materials. For these reasons, it is recommended that the Operating Trust Fund be excluded from the reserve requirement due to the critical funding needs referenced above. To not exclude this fund from the reserve requirement would have a negative impact on the programs overall effectiveness.

Calculation:	\$ 2,440,445	FY 14-15 Estimated Revenue
	(\$ 195,326)	Service Charge to GR
	(\$ 94,599)	Transfer to 2021-Administrative Assessments
	-----	
	\$2,150,520	Estimated revenues not exempt from 5% reserve

$\$2,150,520 \times 5\% = \$107,526$

**Revenue Estimating Methodology:**

**Operating Trust Fund (2510)**

**Division of Emergency Management**

Hazardous Materials Fees: The receipts in this fund come solely from fees collected from industry per Section 252.85 and 252.939, Florida Statutes. Annual fees for hazardous materials are projected not to increase in Fiscal Years 2014-15 and 2015-16 as facilities drop out and are added. Fee collections for five prior fiscal years from Fiscal Year 2009-10 through Fiscal Year 2013-14 were averaged and used as the basis in future year projections.

Fee Collections:

FY 2009-10	\$ 2,842,311
FY 2010-11	\$ 2,513,963
FY 2011-12	\$ 2,066,215
FY 2012-13	\$ 2,262,857
FY 2013-14	<u>\$ 2,516,881</u>
	\$12,202,227

\$12,202,227/5 years = \$2,440,445

**SCHEDULE I  
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS  
OPERATING TRUST FUND (2510)  
DIVISION OF EMERGENCY MANAGEMENT**

Following are descriptions of the adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2015-16 Legislative Budget Request:

**COLUMN A01: ACTUAL PRIOR YEAR – FY 2013-14**

**Prior Year Carry Forward “B” not part of Fund Balance Reserved for Encumbrances**

**\$(131,116):** This adjustment represents the amount of prior year carry forward “B” not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.

**Adjustment to Increase Compensated Absences Liability**

**Amount - \$7,473:** Adjustment required adjusting Line A (Unreserved Fund Balance as of July 1) for a non-budgetary expenditure that was included in the computation of the beginning fund balance.

**Post Closing Statewide Financial Statement Adjustment – B3100011**

**Amount - \$(134):** Classified by a state-wide financial statement adjustment to set up an accounts payable after financial statements were closed.

## **Revenue Estimating Methodology:**

### **U. S. Contributions Trust Fund (2750)**

#### **Division of Emergency Management**

All anticipated receipts in this fund are for the federal share of open federally-declared disaster programs administered by the Division of Emergency Management. The calculations are based on a project-by-project analysis to determine expected operational and project payment disbursement needs for the fiscal year. These calculations are developed for each open disaster and, where authorized, have a corresponding state budget authority request for matching funds in the Grants and Donations Trust Fund.



**SCHEDULE I  
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS  
US CONTRIBUTIONS TRUST FUND (2750)  
DIVISION OF EMERGENCY MANAGEMENT**

Following are descriptions of the adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2015-16 Legislative Budget Request:

**COLUMN A01: ACTUAL PRIOR YEAR – FY 2013-14**

**Current Year Accounts Payable Not Certified**

**Amount - \$185,366:** Set up certified forwards after financial statements were completed.

**Prior Year Accounts Payable paid with Current Year Revenue**

**Amount - \$(185,366):** Prior year accounts payable obligations were paid with current year revenue.

**Current Year Revenue used to pay Prior Year Fixed Capital Outlay**

**Amount - \$(84,888):** Accounts payables that were recognized during closing in the appropriate operating year must be reclassified in the next operating fiscal year in order not to double count the expenditure.

**Prior Year Certified Forward Obligated paid with Current Year Revenue**

**Amount - \$(2,241,991):** Prior year Certified Forward obligations were paid with current year revenue.

**Current Year Fixed Capital Outlay not reserved on Trial Balance**

**Amount - \$1,841,608:** The approved Fixed Capital Outlay was not reserved to the Statewide Financial Process in the accounting records.

**Adjustment to Increase Compensated Absences Liability**

**Amount - \$3,982:** Adjustment required adjusting Line A (Unreserved Fund Balance as of July 1) for a non-budgetary expenditure that was included in the computation of the beginning fund balance.

**Prior Year Carry Forward "B" not part of Fund Balance Reserved for Encumbrances**

**\$(54,669,095):** This adjustment represents the amount of prior year carry forward "B" not included in the prior year Fund Balance Reserved for Encumbrances. Since fund balance was not decreased in the prior fiscal year by this amount, this adjustment will decrease the fund balance.

**Adjustment to Line A – Prior Year Accounts Payable Balance Brought Forward**

**Amount - \$742,043:** An account payable balance was brought forward from Fiscal Year 2012-13 for Amounts Due to Other Departments that was included in the Line A (Unreserved Fund Balance-July 1) that was paid with current year revenue.

**Post Closing Statewide Financial Statement Adjustment – B3100010**

**Amount - \$(7):** Classified by a state-wide financial statement adjustment to set up an accounts payable after financial statements were closed.

**SCHEDULE I  
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS FCO CALCULATION  
US CONTRIBUTIONS TRUST FUND (2750)  
DIVISION OF EMERGENCY MANAGEMENT**

Following is the calculation for Fixed Capital Outlay adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2015-16 Legislative Budget Request:

<b>APPROPRIATION CATEGORY/YEAR</b>	<b>EXPENDITURES</b>	<b>ENCUMBERANCES</b>	<b>UNENCUMBERED BALANCE</b>	<b>TOTAL</b>
140527-07	\$84,888.21	\$1,746,370.00	\$10,349.71	\$1,841,607.92

## Schedule VII: Agency Litigation Inventory

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

<b>Agency:</b>	<b>Executive Office of the Governor/Division of Emergency Management</b>		
<b>Contact Person:</b>	Michael Kennett	<b>Phone Number:</b>	(850) 922-1676
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	N/A		
<b>Court with Jurisdiction:</b>	N/A		
<b>Case Number:</b>	N/A		
<b>Summary of the Complaint:</b>	N/A		
<b>Amount of the Claim:</b>	\$		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	N/A		
<b>Status of the Case:</b>	N/A		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

**DIVISION OF EMERGENCY MANAGEMENT**  
**OFFICE OF THE DIRECTOR**  
**DIRECTOR'S OFFICE**  
**07/01/2014 (DEM1.OPX)**

**General & Operations Managers**  
**Chief Inspector General - EOG**  
 Pos #: 000139  
 Class Code: 8566/10-1021-2  
 FTE: 1.0

**General & Operations Managers**  
**Deputy Inspector General - SES**  
 Pos #: 001220  
 Class Code: 7998/11-1021-4  
 FTE: 1.0

**Accountants and Auditors**  
**Audit & Evaluation Review Analyst**  
 Pos #: 001296  
 Class Code: 1668/13-2011-3  
 FTE: 1.0

**Governor**

**General & Operations Managers**  
**Director**  
 Pos #: 001145  
 Class Code: 9708/10-1021-1  
 FTE: 1.0

**Exec. Secretaries & Admin. Assistants**  
**Administrative Assistant I**  
 Pos #: 001118  
 Class Code: 0108/43-6011-2  
 FTE: 1.0

**Management Analyst**  
**Senior Management Analyst II**  
 Pos #: 001033  
 Class Code: 2225/13-1111-4  
 FTE: 1.0

**Public Relations Manager**  
**Public Relations Manager - SES**  
 Pos #: 001097  
 Class Code: 7760/11-2031-2  
 FTE: 1.0

**General & Operations Managers**  
**Deputy Director**  
 Pos #: 001282  
 Class Code: 9664/10-1021-1  
 Ref. Only

**Human Resource Managers**  
**Personnel Officer - EM**  
 Pos #: 001078  
 Class Code: 7030/11-3040-3  
 FTE: 1.0

**Lawyers**  
**Senior Attorney**  
 Pos #: 001300  
 Class Code: 7738/23-1011-4  
 FTE: 1.0

**Management Analysts**  
**Senior Management Analyst I**  
 Pos #: 001183  
 Class Code: 2224/13-1111-3  
 FTE: 1.0

**Management Analyst**  
**Senior Management Analyst II**  
 Pos #: 001666  
 Class Code: 2225/13-1111-4  
 FTE: 1.0

**Public Relations Specialist**  
**Public Relations Specialist**  
 Pos #: 001103  
 Class Code: 3738/27-3031-2  
 FTE: 1.0

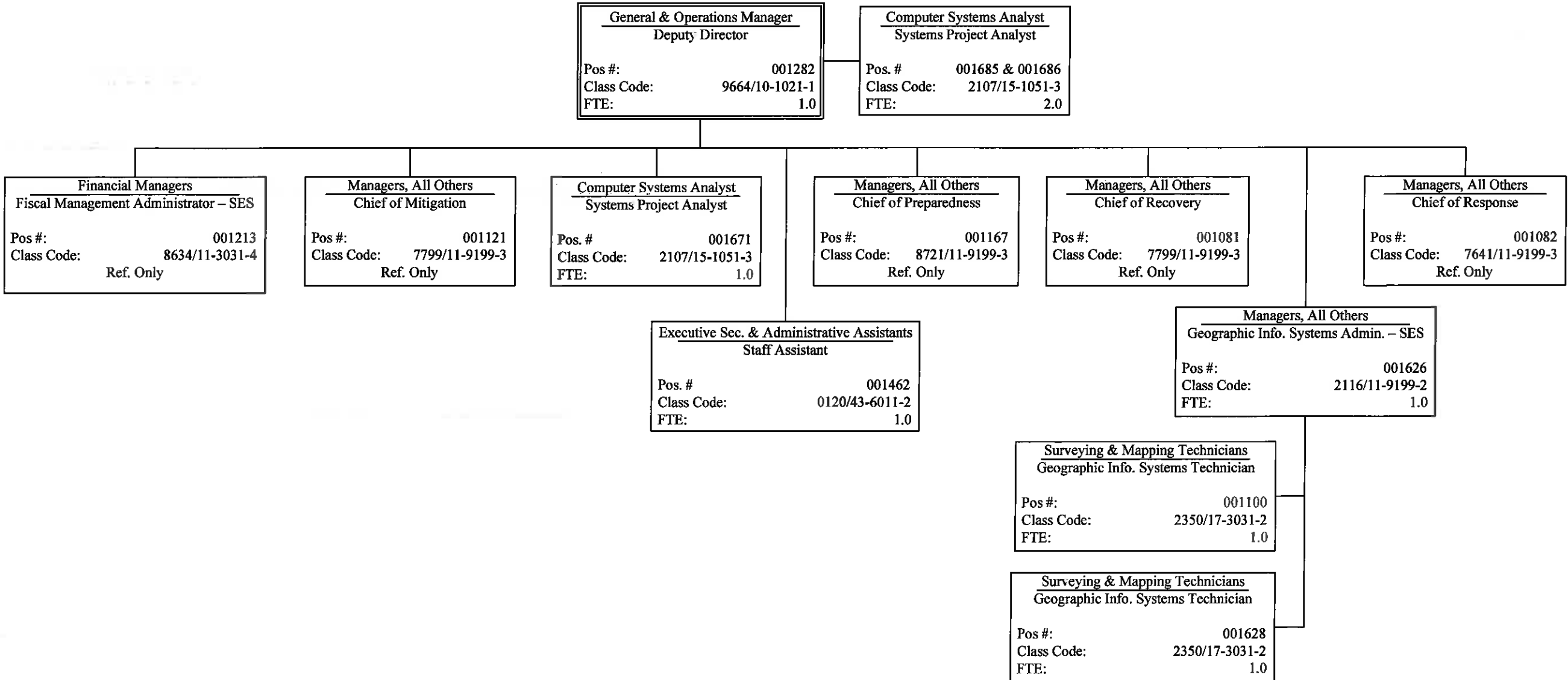
**Management Analysts**  
**Operations & Management Consultant II**  
 Pos #: 001424  
 Class Code: 2236/13-1111-4  
 FTE: 1.0

**Human Resource Managers**  
**Senior Personnel Managers - SES**  
 Pos #: 001208  
 Class Code: 1046/11-3040-2  
 FTE: 1.0

**Exec. Sec. & Administrative Assistants**  
**Administrative Assistant II**  
 Pos #: 001114  
 Class Code: 0712/43-6011-3  
 FTE: 1.0

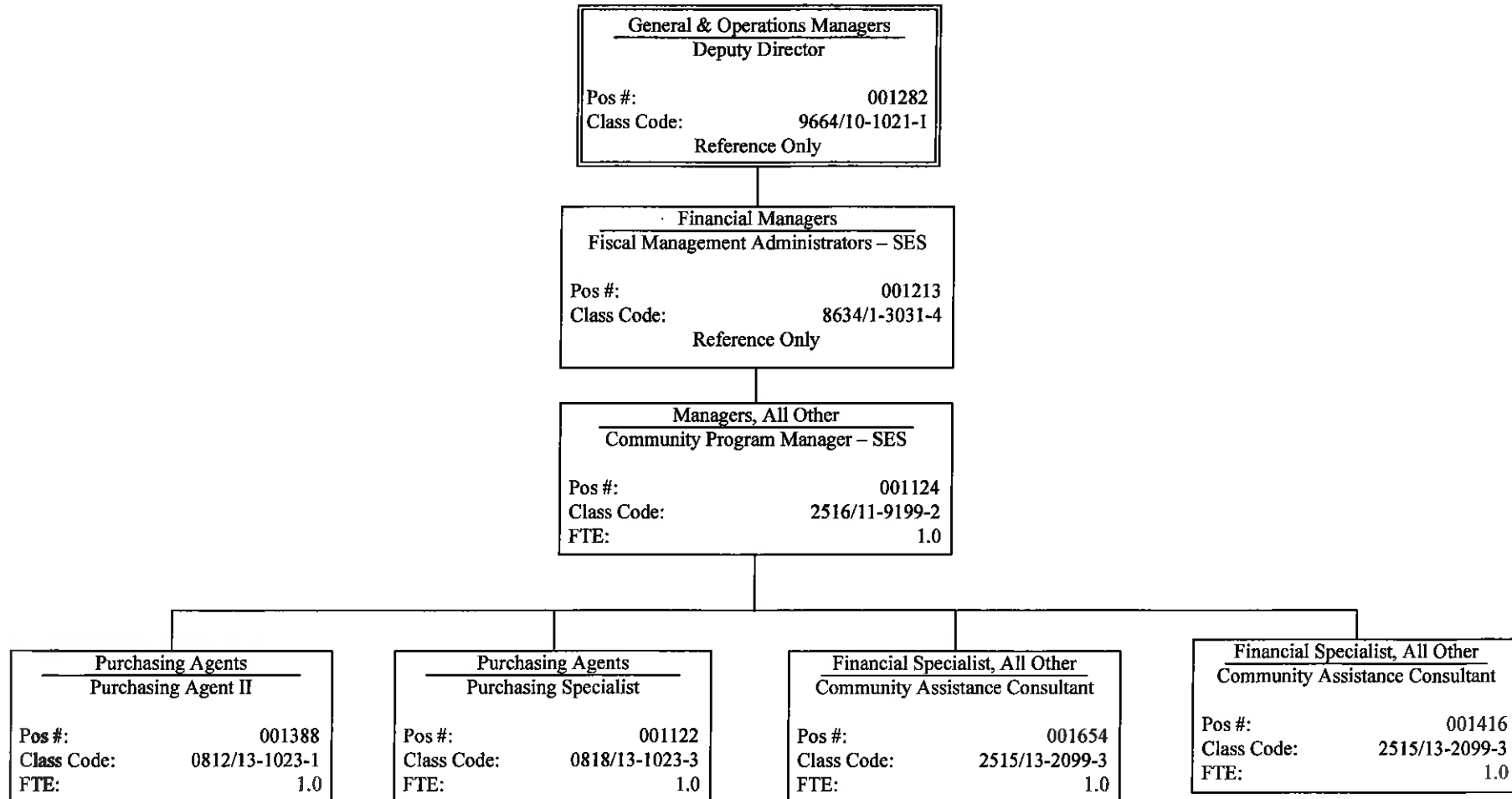
**DIVISION OF EMERGENCY MANAGEMENT**  
**OFFICE OF THE DIRECTOR**  
**OFFICE OF POLICY AND FINANCIAL MANAGEMENT**  
**07/01/14 (DEM1A.OPX)**

OFFICE OF POLICY & FINANCIAL MANAGEMENT



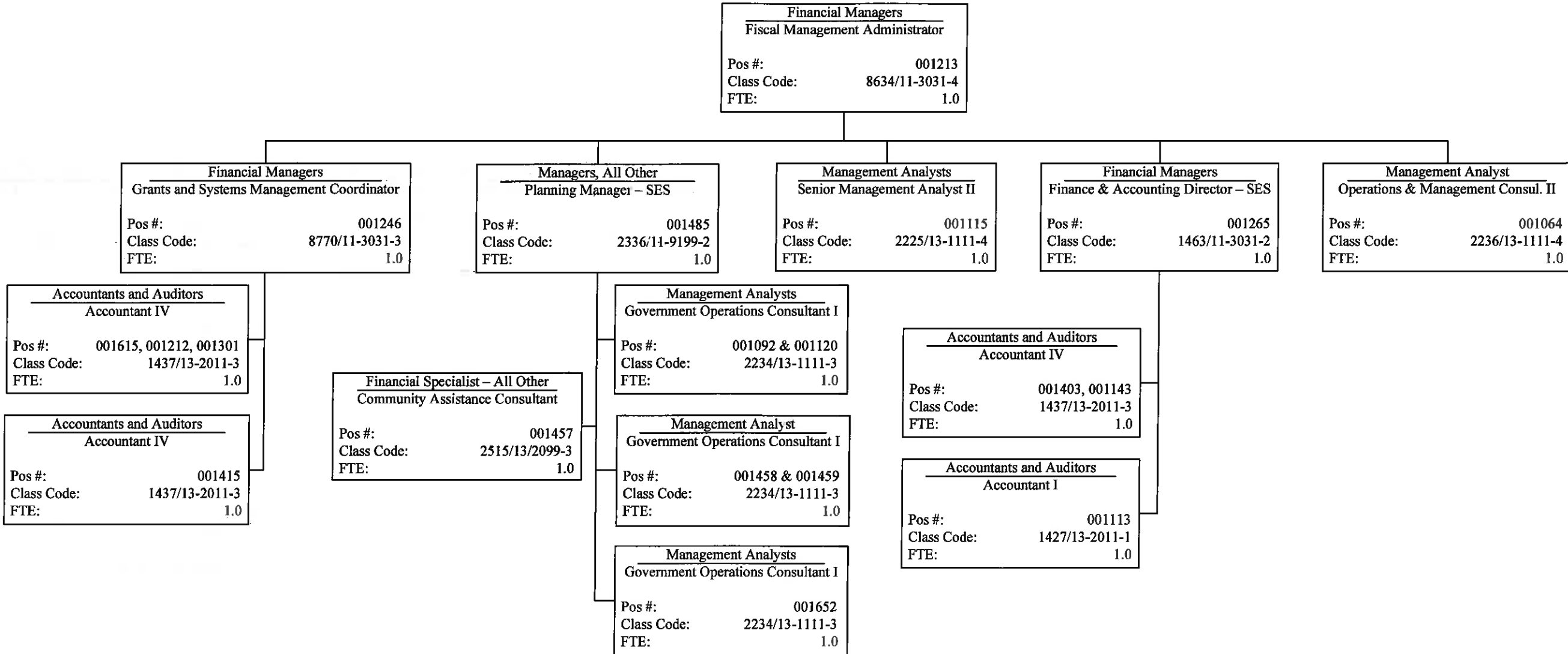
DIVISION OF EMERGENCY MANAGEMENT  
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 OFFICE OF POLICY AND FINANCIAL MANAGEMENT  
 07/01/14 (DEM1A1.OPX)

OFFICE OF POLICY & FINANCIAL MANAGEMENT



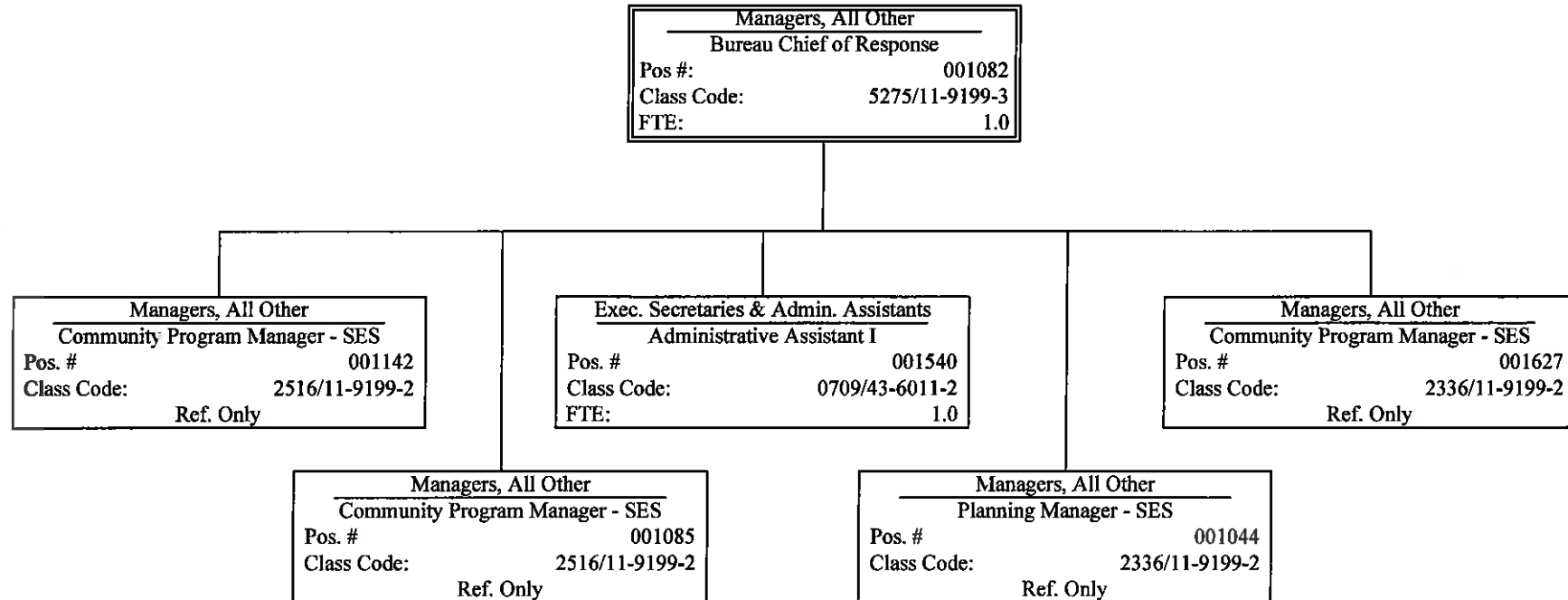
DIVISION OF EMERGENCY MANAGEMENT  
 OFFICE OF POLICY AND FINANCIAL MANAGEMENT  
 07/01/2014 (DEM1A2.OPX)

OFFICE OF POLICY & FINANCIAL MANAGEMENT

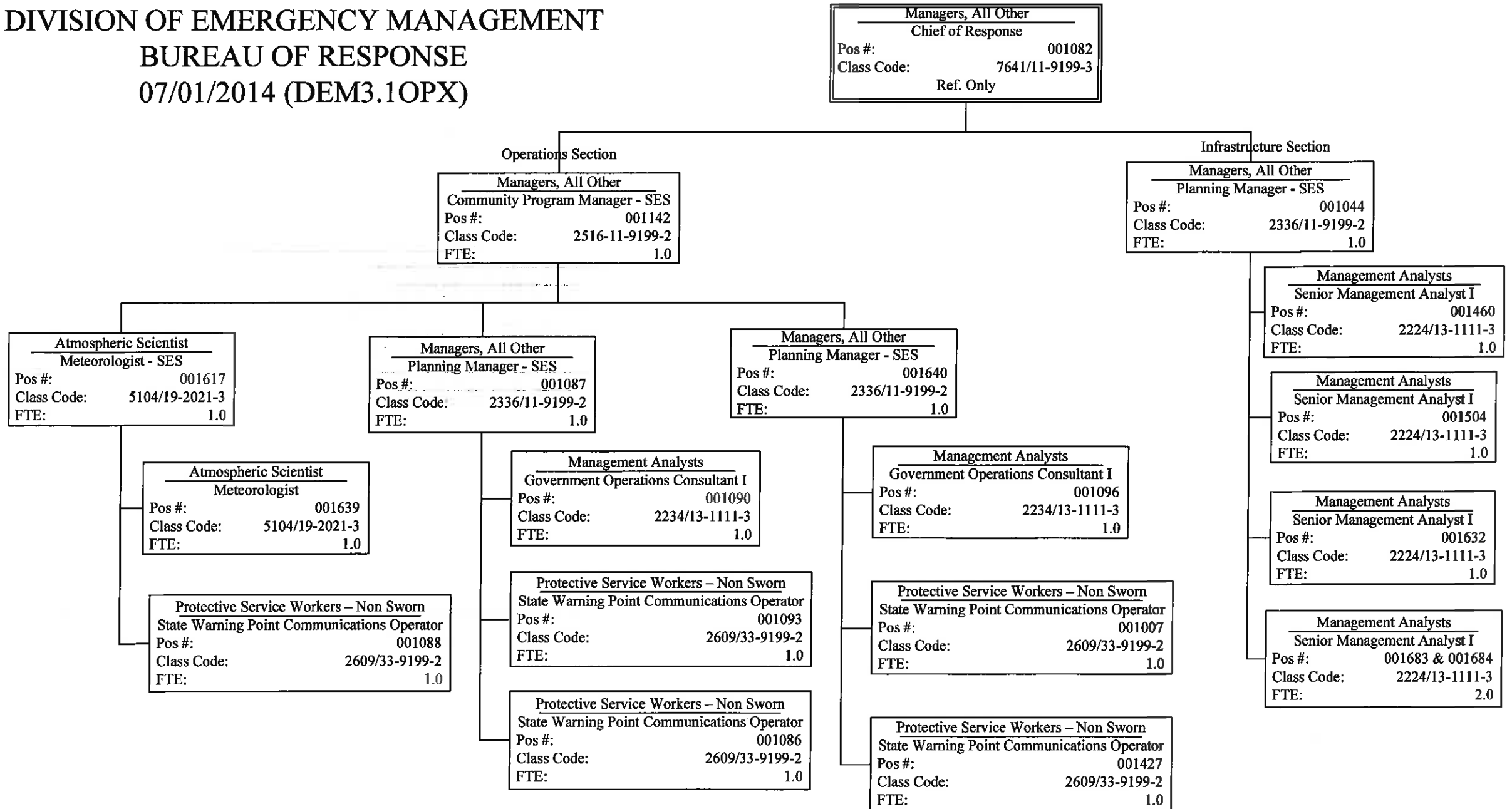




DIVISION OF EMERGENCY MANAGEMENT  
 BUREAU OF RESPONSE  
 OFFICE OF BUREAU CHIEF  
 07/01/14 (DEM3B.OPX)



**DIVISION OF EMERGENCY MANAGEMENT  
BUREAU OF RESPONSE  
07/01/2014 (DEM3.1OPX)**



**DIVISION OF EMERGENCY MANAGEMENT  
BUREAU OF RESPONSE  
07/01/14 (DEM3.OPX)**

Managers, All Other  
Chief of Response  
Pos #: 001082  
Class Code: 7641/11-9199-3  
Reference Only

**Regional Coordination Section**

Managers, All Other  
Community Program Manager – SES  
Pos #: 001085  
Class Code: 2516-11-9199-2  
FTE: 1.0

**Logistics Section**

Managers, All Other  
Community Program Manager – SES  
Pos #: 001627  
Class Code: 2516-11-9199-2  
FTE: 1.0

Management Analysts  
Government Operations Consultant I  
Pos #: 001635  
Class Code: 2234/13-1111-3  
FTE: 1.0

Management Analysts  
Government Operations Consultant I  
Pos #: 001557  
Class Code: 2234/13-1111-3  
FTE: 1.0

Management Analysts  
Government Operations Consultant I  
Pos #: 001109  
Class Code: 2234/13-1111-3  
FTE: 1.0

Management Analysts  
Government Operations Consultant I  
Pos #: 001634  
Class Code: 2234/13-1111-3  
FTE: 1.0

Management Analysts  
Government Operations Consultant I  
Pos #: 001111  
Class Code: 2234/13-1111-3  
FTE: 1.0

Management Analysts  
Government Operations Consultant I  
Pos #: 001091  
Class Code: 2234/13-1111-3  
FTE: 1.0

Management Analysts  
Government Operations Consultant I  
Pos #: 001112  
Class Code: 2234/13-1111-3  
FTE: 1.0

Management Analyst  
Operations & Management Consultant II  
Pos #: 001105  
Class Code: 2236/13-1111-4  
FTE: 1.0

Telecomm Equipment Install Repair  
Radio-Television Engineering Technologist  
Pos #: 001098  
Class Code: 4602/49-2022-3  
FTE: 1.0

Managers, All Other  
Planning Manager – SES  
Pos #: 001665  
Class Code: 2336/11-9199-2  
FTE: 1.0

Business Operation Specialist, All Other  
Facilities Services Consultant  
Pos #: 001139  
Class Code: 0836/13-1199-3  
FTE: 1.0

Management Analysts  
Government Operations Consultant I  
Pos #: 001667  
Class Code: 2234/13-1111-3  
FTE: 1.0

Logisticians  
Property Specialist  
Pos #: 001006  
Class Code: 0939/13-1081-1  
FTE: 1.0

DIVISION OF EMERGENCY MANAGEMENT  
 BUREAU OF RECOVERY  
 07/01/2014 (DEM4E.OPX)

**Managers, All Other**  
**Chief of Recovery**  
 Pos. #: 001081  
 Class Code: 7799/11-9199-3  
 FTE: 1.0

**Exec. Secretaries & Admin. Assistants**  
**Administrative Assistant I**  
 Pos. #: 001309  
 Class Code: 0709/46-6011-2  
 FTE: 1.0

Recovery Coordination Section

Regional Recovery Assistance Section

**Managers, All Other**  
**Community Program Manager - SES**  
 Pos. #: 001425  
 Class Code: 2516/11-9199-2  
 FTE: 1.0

**Managers, All Other**  
**Planning Manager - SES**  
 Pos. #: 001681  
 Class Code: 2336/11-9199-2  
 FTE: 1.0

**Managers, All Other**  
**Planning Manager - SES**  
 Pos. #: 001620  
 Class Code: 2336/11-9199-2  
 FTE: 1.0

**Managers, All Other**  
**Planning Manager - SES**  
 Pos. #: 001659  
 Class Code: 2336/11-9199-2  
 FTE: 1.0

**Financial Specialist, All Other**  
**Comm. Assist. Consult.**  
 Pos. #: 001456  
 Class Code: 2515/13-2099-3  
 FTE: 1.0

**Managers, All Other**  
**Planning Manager - SES**  
 Pos. #: 001417  
 Class Code: 2336/11-9199-2  
 FTE: 1.0

**Financial Specialist, All Other**  
**Grants Spec. Supv. II - SES**  
 Pos. #: 001411  
 Class Code: 2417/13-2099-4  
 FTE: 1.0

**Management Analysts**  
**Planning Consultant**  
 Pos. #: 001680  
 Class Code: 2336/13-1111-4  
 FTE: 1.0

**Management Analysts**  
**Planner II**  
 Pos. #: 001405  
 Class Code: 2315/13-1111-3  
 FTE: 1.0

**Management Analysts**  
**Planning Consultant**  
 Pos. #: 001679  
 Class Code: 2336/13-1111-4  
 FTE: 1.0

**Financial Specialist, All Other**  
**Grants Specialist V**  
 Pos #: 001653  
 Class Code: 2415/13-2099-3  
 FTE: 1.0

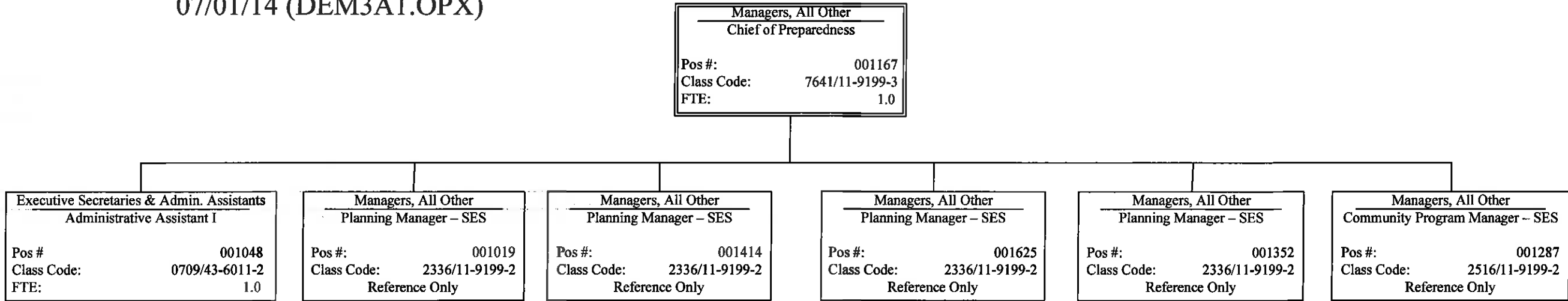
**Management Analysts**  
**Planning Consultant**  
 Pos. #: 001678  
 Class Code: 2336/13-1111-4  
 FTE: 1.0

**Management Analysts**  
**Senior Management Analyst I**  
 Pos. #: 001404  
 Class Code: 2224/13-1111-4  
 FTE: 1.0

**Management Analysts**  
**Government Operations Consultant I**  
 Pos #: 001455  
 Class Code: 2234/13-1111-3  
 FTE: 1.0

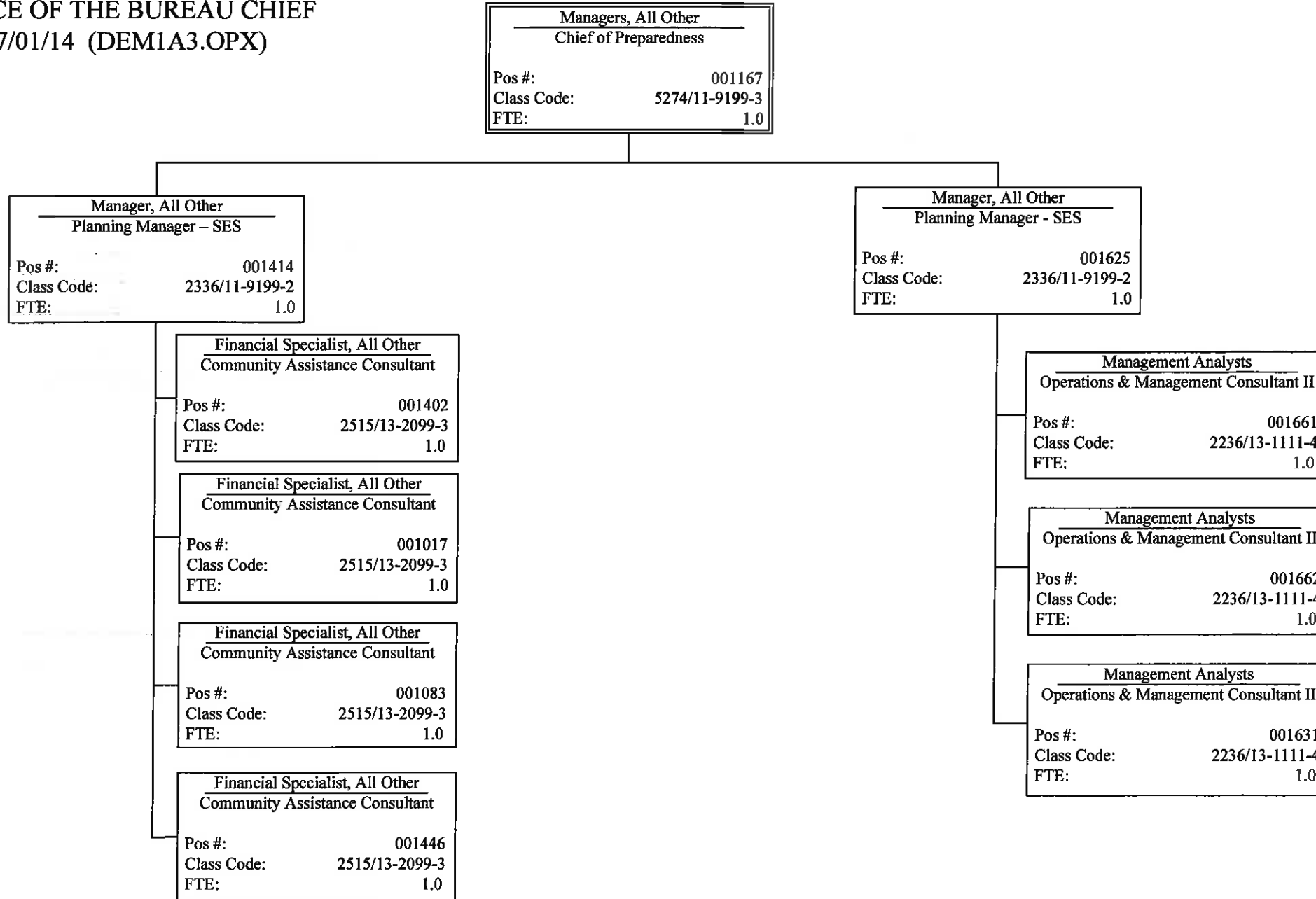
**Environmental Scientist & Specialists**  
**Environmental Specialist II**  
 Pos. #: 001660  
 Class Code: 4809/19-2041-2  
 FTE: 1.0

**DIVISION OF EMERGENCY MANAGEMENT**  
**BUREAU OF PREPAREDNESS**  
**OFFICE OF BUREAU CHIEF**  
**07/01/14 (DEM3A1.OPX)**

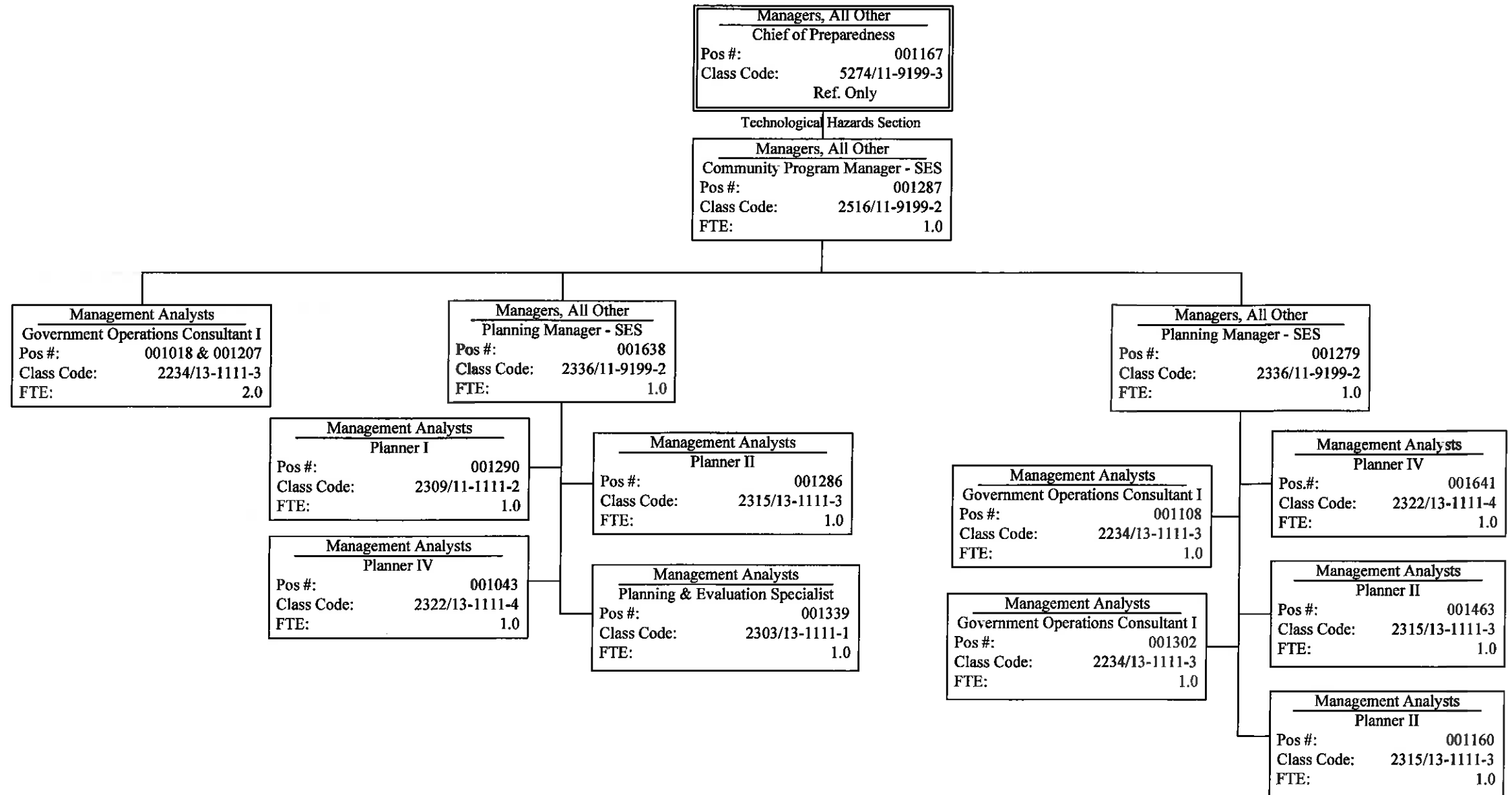


DIVISION OF EMERGENCY MANAGEMENT  
 BUREAU OF PREPAREDNESS  
 OFFICE OF THE BUREAU CHIEF  
 07/01/14 (DEM1A3.OPX)

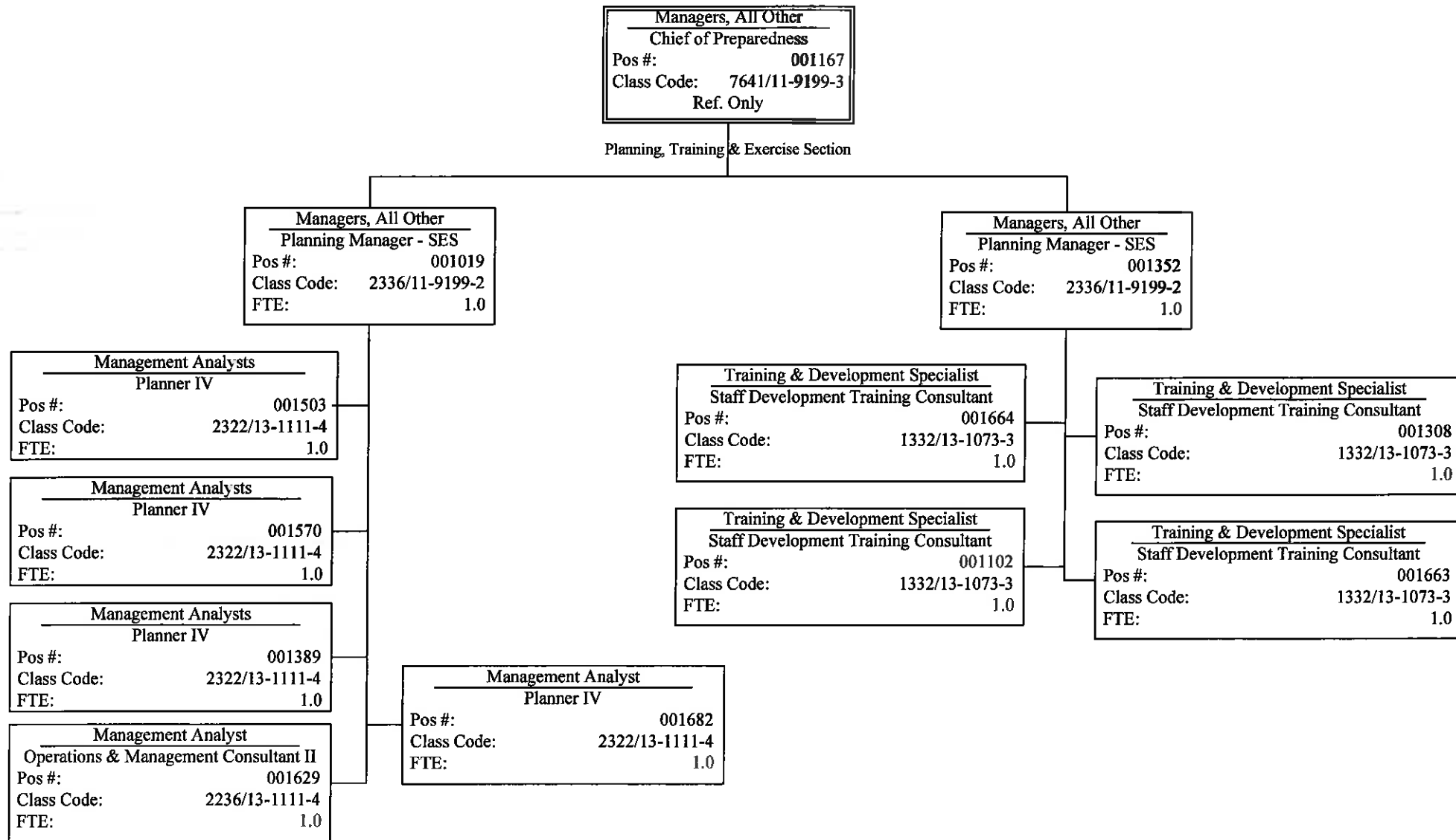
BUREAU OF PREPAREDNESS



DIVISION OF EMERGENCY MANAGEMENT  
 BUREAU OF PREPAREDNESS  
 TECHNOLOGICAL HAZARDS SECTION  
 07/01/2014 (DEM2A.OPX)

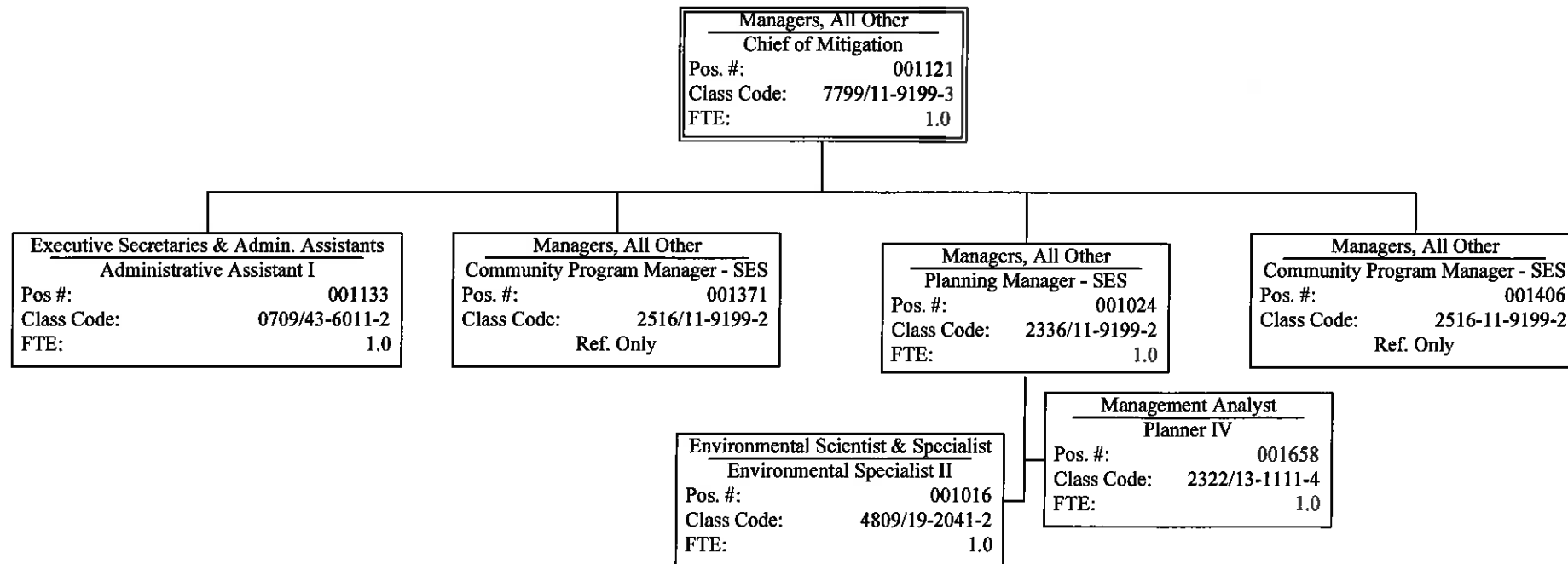


**DIVISION OF EMERGENCY MANAGEMENT**  
**BUREAU OF PREPAREDNESS**  
**PLANNING, TRAINING & EXERCISE SECTION**  
 07/01/2014 (DEM3A.OPX)

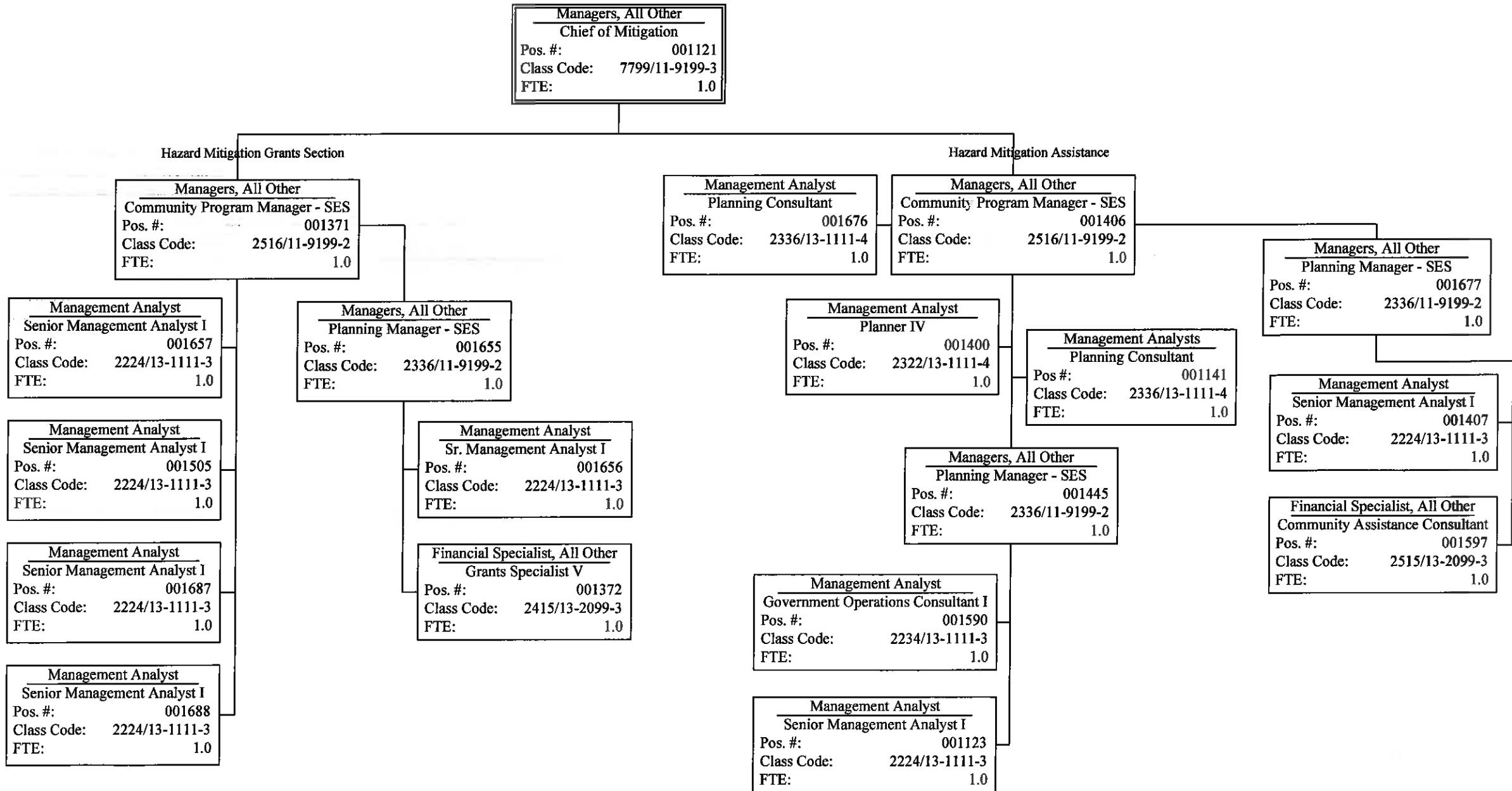




DIVISION OF EMERGENCY MANAGEMENT  
 BUREAU OF MITIGATION  
 OFFICE OF THE BUREAU CHIEF  
 07/01/2014 (DEM4D.OPX)



**DIVISION OF EMERGENCY MANAGEMENT  
BUREAU OF MITIGATION  
07/01/2014 (DEM4D.2.OPX)**



GOVERNOR, EXECUTIVE OFFICE OF THE		FISCAL YEAR 2013-14			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT			312,183,504	3,800,000	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)			100,649,151	-800,000	
FINAL BUDGET FOR AGENCY			412,832,655	3,000,000	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>					
Mitigation Technical Assistance * Number of community assistance visits and contact interviews conducted					
		46	13,872.00	638,112	
Maintaining Capabilities Of Local Emergency Management Programs * Number of county capabilities assessments conducted					
		16	2,648,062.50	42,369,000	
Emergency Management Training And Exercises Program * Number of students attending training					
		5,948	280.68	1,669,494	
Maintaining State Comprehensive Emergency Plan * Number of Comprehensive Emergency Management Plan elements reviewed					
		27	42,976.33	1,160,361	
Maintaining Statewide Mutual Aid Agreements * Number of mutual aid agreements maintained					
		67	4,282.70	286,941	
Emergency Management Public Sheltering Program * Public Hurricane Shelters Evaluated					
		208	2,703.08	562,241	3,000,000
Emergency Management Capabilities Assessment * Number of capabilities assessed					
		156	193,325.34	30,158,753	
Financial Assistance For Recovery * Number of project worksheets closed					
		328	352,392.43	115,584,718	
Financial Assistance For Long Term Prevention Measures * Number of non-disaster grant programs annually applied for					
		3	38,549,173.00	115,647,519	
State Emergency Operations Center Activation * Number of State Emergency Operations roles notified					
		22	63,523.73	1,397,522	
Emergency Community And Warnings * Number of incidents tracked by the State Watch Office					
		8,876	139.66	1,239,640	
State Logistics Response Center * Number of survivors supported for 24 hours					
		1,000,000	2.65	2,645,416	
Florida Community Right To Know Act * Number of facilities outreached for non-reporting					
		438	5,838.18	2,557,122	
Accidental Release Prevention And Risk Management Planning * Number of facilities inspected/audited					
		31	20,538.26	636,686	
Maintaining Radiological Emergency Preparedness * Number of capabilities evaluated during a nuclear power plant exercise					
		31	17,042.19	528,308	
Disability Outreach Program * Annual number of emergency disaster plans created for vulnerable population					
		37,575	8.88	333,738	
Maintaining Enhanced Hazard Mitigation Plan Designation * Number of State Hazard Mitigation Advisory Team meeting held					
		2	1,164,386.00	2,328,772	
TOTAL				319,744,343	3,000,000
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER (5)					
				1,947,385	
REVERSIONS					
				91,140,933	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				412,832,661	3,000,000

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

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

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

**Agency: Executive Office of the Governor/Division of Emergency Management      Contact: Susanne McDaniel**

Article III, Section 19(a)3, Florida Constitution, requires each agency Legislative Budget Request to be based upon and reflect the long range financial outlook adopted by the Joint Legislative Budget Commission or to explain any variance from the outlook.

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2014 contain revenue or expenditure estimates related to your agency?

Yes       No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2015-2016 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2015-2016 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	State Match for Federal FEMA Funding State Disaster Funding	B	19.9	20.2
b				
c				
d				
e				
f				

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

Variance due to adjustments to disaster funding for the Public Assistance Grant Program as it relates to the most recent declared disaster. Since the federal funding for this program is continual changing as an disaster declaration matures, match needs will also change. The additional need was not known at the time of the last quarterly report for open federally declared disasters but will be reflected in the next report.

\* R/B = Revenue or Budget Driver

**SCHEDULE XV:  
 CONTRACT INFORMATION FOR EACH CONTRACT IN WHICH THE  
 CONSIDERATION TO BE PAID TO THE AGENCY IS A PERCENTAGE OF  
 THE VENDOR REVENUE AND IN EXCESS OF \$10 MILLION**

<b>Contact Information</b>
Agency: Executive Office of the Governor/Division of Emergency Management
Name: Susanne McDaniel
Phone: (850) 413-0260
E-mail address: susanne.mcdaniel@em.myflorida.com

<b>1. Vendor Name</b>		
NOTHING TO REPORT		
<b>2. Brief description of services provided by the vendor.</b>		
<b>3. Contract terms and years remaining.</b>		
<b>4. Amount of revenue generated</b>		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
<b>5. Amount of revenue remitted</b>		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
<b>6. Value of capital improvement</b>		
<b>7. Remaining amount of capital improvement</b>		
<b>8. Amount of state appropriations</b>		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)



**State of Florida  
Executive Office of the Governor**

**31700100  
Division of Emergency Management**

**Legislative Budget Request 2015-2016  
Schedule I Series**

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Executive Office of the Governor      **Budget Period: 2015-2016**  
**Program:** Division of Emergency Management  
**Fund:** Operating Trust Fund

**Specific Authority:** Section 252.85, 252.939, F.S.  
**Purpose of Fees Collected:** Support the Hazardous Materials Compliance Program

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 <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<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.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2013 -2014</b>	<b>FY 2014 -2015</b>	<b>FY 2015 -2016</b>
<u>Receipts:</u>			
<u>Hazardous Materials</u>	2,516,681	2,440,445	2,440,445
_____			
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>2,516,681</b>	<b>2,440,445</b>	<b>2,440,445</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	660,464	622,889	622,889
Other Personal Services	11,366	19,975	19,975
Expenses	150,343	188,256	188,256
Operating Capital Outlay		4,650	4,650
Contracted Services	104,328	133,382	133,382
Risk Management	5,017	2,957	2,957
Transfer to DMS/HR Services	4,119	3,322	3,788
Fl Hazardous Materials Program Planni	935,306	966,597	1,134,597
Southwood Shared Resource Center	13,116	15,510	17,244
Indirect Costs Charged to Trust Fund	86,061	94,599	211,077
<b>Total Full Costs to Line (B) - Section III</b>	<b>1,970,120</b>	<b>2,052,137</b>	<b>2,338,815</b>

Basis Used: \_\_\_\_\_

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	2,516,681	2,440,445	2,440,445
TOTAL SECTION II	(B)	1,970,120	2,052,137	2,338,815
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>546,561</b>	<b>388,308</b>	<b>101,630</b>

**EXPLANATION of LINE C:**

The Schedule I unreserved fund balance rolling forward on July 1, 2014 was \$1,850,469. A balance of \$2,062,07 estimated to roll forward on July 1, 2015. A balance of \$1,860,851 is the estimated balance on June 30, 2016.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2015 -2016**

**Department Title:**

Executive Office of the Governor/Division of Emergency Management

**Trust Fund Title:**

Administrative Trust Fund

**Budget Entity:**

31700100

**LAS/PBS Fund Number:**

2021

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	265,846	(A)			265,846
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments	1,294,025	(C)			1,294,025
ADD: Outstanding Accounts Receivable	2,196	(D)			2,196
ADD: _____		(E)			0
<b>Total Cash plus Accounts Receivable</b>	<b>1,562,067</b>	(F)	<b>0</b>		<b>1,562,067</b>
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	26,967	(H)	4,390		31,357
Approved "B" Certified Forwards	1,702	(H)			1,702
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)	640	(I)			640
LESS: _____		(J)			0
<b>Unreserved Fund Balance, 07/01/2014</b>	<b>1,532,758</b>	(K)	<b>4,390</b>		<b>1,528,368</b> **

**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

**Budget Period: 2015 -2016**

**Department Title:**

Executive Office of the Governor/Division of Emergency Management

**Trust Fund Title:**

Emergency Management Preparedness & Assistance Trust Fund

**Budget Entity:**

31700100

**LAS/PBS Fund Number:**

2191

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	3,864,581 (A)		3,864,581
ADD: Other Cash (See Instructions)			0
ADD: Investments	5,104,144 (C)		5,104,144
ADD: Outstanding Accounts Receivable	6,407 (D)	1,531,850	1,538,257
ADD: _____			0
<b>Total Cash plus Accounts Receivable</b>	<b>8,975,132 (F)</b>	<b>1,531,850</b>	<b>10,506,982</b>
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	80,888 (H)	46	80,934
Approved "B" Certified Forwards	3,138,890 (H)		3,138,890
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)	4,626 (I)		4,626
LESS: _____			0
<b>Unreserved Fund Balance, 07/01/2014</b>	<b>5,750,728 (K)</b>	<b>1,531,804</b>	<b>7,282,532 **</b>

**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

**Budget Period: 2015 -2016**

**Department Title:**

Executive Office of the Governor/Division of Emergency Management

**Trust Fund Title:**

Federal Grants Trust Fund

**Budget Entity:**

31700100

**LAS/PBS Fund Number:**

2261

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	30,419 (A)		30,419
ADD: Other Cash (See Instructions)			0
ADD: Investments			0
ADD: Outstanding Accounts Receivable	7,290,198 (D)		7,290,198
ADD: Anticipated Recievable	5,237,778 (E)	43,954	5,281,732
<b>Total Cash plus Accounts Receivable</b>	<b>12,558,395 (F)</b>	<b>43,954</b>	<b>12,602,349</b>
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	662,039 (H)	43,954	705,993
Approved "B" Certified Forwards	9,685,638 (H)		9,685,638
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)	2,210,718 (I)		2,210,718
LESS: _____			0
<b>Unreserved Fund Balance, 07/01/2014</b>	<b>0 (K)</b>	<b>0</b>	<b>0**</b>

**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

<b>Department Title:</b>	<b>Budget Period: 2015 -2016</b>
<b>Trust Fund Title:</b>	Executive Office of the Governor/Division of Emergency Management
<b>Budget Entity:</b>	Grants and Donations Trust Fund
<b>LAS/PBS Fund Number:</b>	31700100
	2339

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	5,090,899	(A)		5,090,899
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments	21,082,701	(C)		21,082,701
ADD: Outstanding Accounts Receivable	2,147,318	(D)		2,147,318
ADD: Due from State Funds	20,864	(E)		20,864
<b>Total Cash plus Accounts Receivable</b>	<b>28,341,782</b>	(F)	<b>0</b>	<b>28,341,782</b>
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	700,264	(H)	11	700,275
Approved "B" Certified Forwards	6,751,175	(H)		6,751,175
Approved "FCO" Certified Forwards	9,928,605	(H)		9,928,605
LESS: Other Accounts Payable (Nonoperating)	53,865	(I)		53,865
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/2014</b>	<b>10,907,873</b>	(K)	<b>-11</b>	<b>10,907,862</b> **

**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

**Budget Period: 2015 -2016**

<b>Department Title:</b>	Executive Office of the Governor/Division of Emergency Management
<b>Trust Fund Title:</b>	Operating Trust Fund
<b>Budget Entity:</b>	31700100
<b>LAS/PBS Fund Number:</b>	2510

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,226,770 (A)		2,226,770
ADD: Other Cash (See Instructions)	665 (B)		665
ADD: Investments			0
ADD: Outstanding Accounts Receivable			0
ADD: Due from State Funds and Anticipated Receivable			0
<b>Total Cash plus Accounts Receivable</b>	<b>2,227,435 (F)</b>	<b>0</b>	<b>2,227,435</b>
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	5,856 (H)	134	5,990
Approved "B" Certified Forwards	342,231 (H)		342,231
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)	28,745 (I)		28,745
LESS: Deferred Revenue			0
<b>Unreserved Fund Balance, 07/01/2014</b>	<b>1,850,603 (K)</b>	<b>134</b>	<b>1,850,469 **</b>

**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

**Budget Period: 2015 -2016**

<b>Department Title:</b>	Executive Office of the Governor/Division of Emergency Management
<b>Trust Fund Title:</b>	US Contributions Trust Fund
<b>Budget Entity:</b>	31700100
<b>LAS/PBS Fund Number:</b>	2750

	Balance as of 6/30/2014	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	7,361,302 (A)		7,361,302
ADD: Other Cash (See Instructions)			0
ADD: Investments			0
ADD: Outstanding Accounts Receivable	65,998,730 (D)		65,998,730
ADD: Due from State Funds and Anticipated Rec	92,797,403 (E)	7	92,797,410
<b>Total Cash plus Accounts Receivable</b>	<b>166,157,435 (F)</b>	<b>7</b>	<b>166,157,442</b>
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	5,428,378 (H)	7	5,428,385
Approved "B" Certified Forwards	93,416,882 (H)		93,416,882
Approved "FCO" Certified Forwards	1,746,370 (H)		1,746,370
LESS: Other Accounts Payable	742,043 (I)		742,043
LESS: Deferred Revenue	64,823,762 (J)		64,823,762
<b>Unreserved Fund Balance, 07/01/2014</b>	<b>0 (K)</b>	<b>0</b>	<b>0 **</b>

**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: 2015 -2016**

**Department Title:** Executive Office of the Governor/Division of Emergency Management  
**Trust Fund Title:** Administrative Trust Fund  
**LAS/PBS Fund Number:** 2021

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/2014**

Total all GLC's 5XXXX for governmental funds; 1,514,468 (A)  
GLC 539XX for proprietary and fiduciary funds

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

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

SWFS B3100003 - Payable Set up After Year End (4,349) (C)

SWFS B3100006 - Payable Set up After Year End (41) (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (1,702) (D)

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

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

Compensated Absences 19,992 (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 1,528,368 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 1,528,368 (F)

**DIFFERENCE:** 0 (G)\*

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2015 -2016**

**Department Title:** Executive Office of the Governor/Division of Emergency Management  
**Trust Fund Title:** Emergency Management Preparedness & Assistance Trust Fund  
**LAS/PBS Fund Number:** 2191

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/2014**

Total all GLC's 5XXXX for governmental funds; 8,875,276 (A)  
 GLC 539XX for proprietary and fiduciary funds

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

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

SWFS #B3100001 Due from Other Departments 1,531,850 (C)

SWFS #B3100007 Payable Set up After Year End (46) (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (3,138,890) (D)

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

A/P not C/F-Operating Categories 14,342 (D)

Advances to Other Government Entities (21,397) (D)

Unearned Revenue 21,397 (D)

  (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 7,282,532 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 7,282,532 (F)

**DIFFERENCE:** 0 (G)\*

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2015 -2016**

**Department Title:** Executive Office of the Governor/Division of Emergency Management  
**Trust Fund Title:** Federal Grants Trust Fund  
**LAS/PBS Fund Number:** 2261

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/2014**

Total all GLC's 5XXXX for governmental funds; 0 (A)  
GLC 539XX for proprietary and fiduciary funds

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

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

SWFS #B3100004 - Payable Set up After Year End Closing (43,917) (C)

SWFS #B3100008 - Payable Set up After Year End Closing (37) (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (9,685,638) (D)

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

A/P not C/F-Operating Categories 4,423,901 (D)

Anticipated Receivable 5,281,732 (D)

Unearned Revenue 12,381 (D)

Compensated Absences Liability 11,578 (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 0 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 0 (F)

**DIFFERENCE:** 0 (G)\*

**\*SHOULD EQUAL ZERO.**



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2015 -2016**

**Department Title:** Executive Office of the Governor/Division of Emergency Management  
**Trust Fund Title:** Grants and Donations Trust Fund  
**LAS/PBS Fund Number:** 2339

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/2014**

Total all GLC's 5XXXX for governmental funds; 26,954,246 (A)  
GLC 539XX for proprietary and fiduciary funds

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

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

SWFS #B3100009 - Payable Set up After Year End Close (11) (C)

(C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (6,751,175) (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (9,928,605) (D)

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

Anticipated Receivable (D)

Unearned Revenue 633,407 (D)

Compensated Absences Liability (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 10,907,862 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 10,907,862 (F)

**DIFFERENCE:** (0) (G)\*

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2015 -2016**

**Department Title:** Executive Office of the Governor/Division of Emergency Management  
**Trust Fund Title:** Operating Trust Fund  
**LAS/PBS Fund Number:** 2510

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/2014**

Total all GLC's 5XXXX for governmental funds; 2,111,369 (A)  
 GLC 539XX for proprietary and fiduciary funds

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

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

SWFS #B3100011 - Payable Set up After Year End (134) (C)

  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (342,231) (D)

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

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

Anticipated Receivable   (D)

Unearned Revenue   (D)

Compensated Absences Liability 81,465 (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 1,850,469 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 1,850,469 (F)

**DIFFERENCE:** 0 (G)\*

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2015 -2016**

**Department Title:** Executive Office of the Governor/Division of Emergency Management  
**Trust Fund Title:** US Contributions Trust Fund  
**LAS/PBS Fund Number:** 2750

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/2014**

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 B3100010 - Reclass A/P to Current Expenditures  (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)

Anticipated Receivable  (D)

Unearned Revenue  (D)

Compensated Absences Liability  (D)

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

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

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2015-2016**

**Department:** Division of Emergency Management

**Chief Internal Auditor:** Ronnie Atkins

**Budget Entity:** 31700100

**Phone Number:** 850-922-1611

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General 2013-161	6/30/2012	DEM/Mitigation	<p><b>Finding 12-075:</b> FDEM management had not established appropriate controls for the Mitigation.org application.</p> <p><b>Recommendation:</b> The FDEM should enhance controls for the Mitigation.org application.</p>	<p>The improvements and enhancements to access controls called for in the finding were completed prior to November 15, 2012 and the security system currently addresses all concerns expressed by the auditors. These include individual authentication controls and need-based determination of access privileges, both implemented to industry standards.</p> <p>Details of the specific corrective actions undertaken by FDEM and corroborating documentation of same cannot be included here without compromising security, but have been discussed with and furnished to auditors from the Florida Auditor General.</p>	

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

**Budget Period: 2015-2016**

**Department:** Division of Emergency Management

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(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General 2013-161	6/30/2012	DEM/Preparedness	<p><b>Finding 12-076:</b> The FDEM did not report applicable Homeland Security Grant Program subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.</p> <p><b>Recommendation:</b> We recommend that the FDEM ensure that all key data elements are timely reported in the FSRS.</p>	<p><b>Disaster Grants – Public Assistance (Presidentially Declared Disasters) (CFDA No. 97.036)</b> DEM has developed a spreadsheet for the program area to enter the applicable information for each subaward. The program is forwarding this information on a weekly basis to meet the reporting requirement. FFATA staff has contacted the FFATA helpdesk to ensure compliance with the “over \$25,000 requirement”, since all Public Assistance Funding agreements are non-financial until the project worksheets are written and approved by FEMA. FFATA staff is continuing to work through this issue with the FFATA helpdesk.</p> <p><b>Homeland Security Grant Program (CFDA No. 97.067)</b> DEM has developed a spreadsheet for the program area to enter the applicable information for each subaward. The program is forwarding this information on a weekly basis to meet the reporting requirement. FFATA staff is uploading the data, however, we are continuing to work with the program areas to ensure accuracy (i.e., DUNS numbers, descriptions, etc.) prior to publishing the subaward data in FFATA/FSRS.</p>	

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

**Budget Period: 2015-2016**

**Department:** Division of Emergency Management

**Chief Internal Auditor:** Ronnie Atkins

**Budget Entity:** 31700100

**Phone Number:** 850-922-1611

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General 2014-173	6/30/2013	DEM/Preparedness	<p><b>Finding 2013-058</b> The FDEM did not report applicable Disaster Grants - Public Assistance (Public Assistance) and Homeland Security Grant Program (HSGP) subaward data in the federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.</p>	<p><b>Disaster Grants – Public Assistance (Presidentially Declared Disasters) (CFDA No. 97.036)</b> DEM has developed a spreadsheet for the program area to enter the applicable information for each subaward. The program is forwarding this information on a weekly basis to meet the reporting requirement. FFATA staff has contacted the FFATA helpdesk to ensure compliance with the “over \$25,000 requirement”, since all Public Assistance Funding agreements are non-financial until the project worksheets are written and approved by FEMA. FFATA staff is continuing to work through this issue with the FFATA helpdesk.</p> <p><b>Homeland Security Grant Program (CFDA No. 97.067)</b> DEM has developed a spreadsheet for the program area to enter the applicable information for each subaward. The program is forwarding this information on a weekly basis to meet the reporting requirement. FFATA staff is uploading the data, however, we are continuing to work with the program areas to ensure accuracy (i.e., DUNS numbers, descriptions, etc.) prior to publishing the subaward data in FFATA/FSRS.</p>	

## Fiscal Year 2015-16 LBR Technical Review Checklist

Department/Budget Entity (Service): Executive Office of the Governor/Division of Emergency Management/31700100-Emergency Management
Agency Budget Officer/OPB Analyst Name: Phyllis Vaughn or Susanne McDaniel/Angela Bonds

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

	Program or Service (Budget Entity Codes)				
Action					

### 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

#### AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

### 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 29) been followed?	Y				

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

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

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
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		Program or Service (Budget Entity Codes)				
Action						
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive.					



		Program or Service (Budget Entity Codes)				
Action						
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.						
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions?	Y				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.)	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #14-001?	Y				

		Program or Service (Budget Entity Codes)				
Action						
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	Y				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 28 and 88 of the LBR Instructions.)	Y				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	Y				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
<b>AUDIT:</b>						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	Y				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	Y				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	Y				
7.24	Have FCO appropriations been entered into the nonrecurring column A04? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L) )</b>	N/J	General Appropriations Act for 2014 has approved recurring FCO funding for Shelter			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

		Program or Service (Budget Entity Codes)				
Action						
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).					
TIP	If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/J	No trust fund review scheduled for this year			

		Program or Service (Budget Entity Codes)				
Action						
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/J	No trust fund review scheduled for this year			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate general revenue service charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y				
8.25	Are current year September operating reversions appropriately shown in column A02?	Y				

		Program or Service (Budget Entity Codes)				
Action						
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y				
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
<b>AUDIT:</b>						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	N/J	Justified in D3A			

		Program or Service (Budget Entity Codes)				
Action						
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	Y				
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.						
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y				
<b>15. SCHEDULE VIIIC (EADR, S8C)</b> <b>(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)</b>						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Y				
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	N/J	When DEM is combined with EOG the total is 3			
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y				
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y				
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y				
<b>AUDIT:</b>						
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y				

		Program or Service (Budget Entity Codes)				
Action						
<b>16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to <i>section 216.023(4)(b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR	Y				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y				
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us	Y				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				

	Program or Service (Budget Entity Codes)				
Action					

**AUDITS - GENERAL INFORMATION**

TIP Review *Section 6: Audits* of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.

TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.

**18. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included? Y

18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)? Y

18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Y

18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)? Y

18.5 Are the appropriate counties identified in the narrative? N/J Narrative not required.

18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document? Y

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

**19. FLORIDA FISCAL PORTAL**

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