



RICK SCOTT  
GOVERNOR

STATE OF FLORIDA

# Office of the Governor

THE CAPITOL  
TALLAHASSEE, FLORIDA 32399-0001

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## LEGISLATIVE BUDGET REQUEST

September 15, 2015

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:

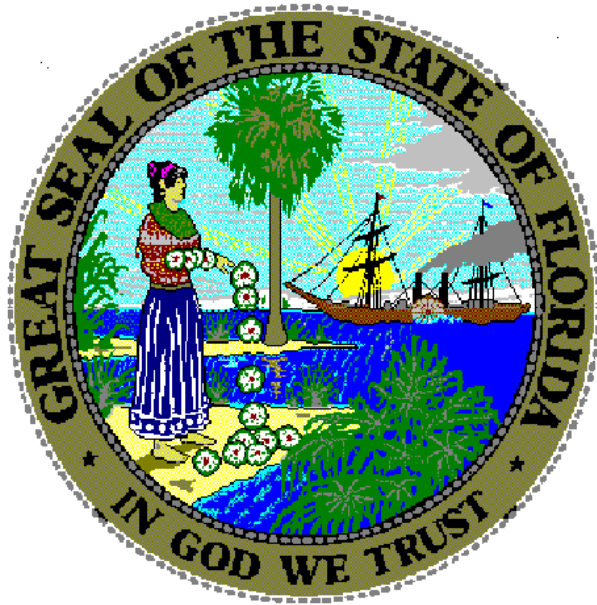
Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Executive Office of the Governor and the Division of Emergency Management is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2016-17 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



State of Florida  
Executive Office of the Governor

# Department Level Exhibits and Schedules\*

LEGISLATIVE BUDGET REQUEST  
**2016-2017**

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

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
 10 2 021007 ADMINISTRATIVE TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	553,042.13
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	234,615.56
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	328.65
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	9,957.45-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	43,408.96-
	** GL 31100 TOTAL	53,366.41-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	1,222.56-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	42.62-
	** GL 32100 TOTAL	1,265.18-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	136.23-
040000 CF	EXPENSES	4,772.29-
100777	CONTRACTED SERVICES	112.98-
210021	SOUTHWOOD SRC	0.00
210021 CF	SOUTHWOOD SRC	24,257.67-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	34.71-
	** GL 35300 TOTAL	29,313.88-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	105.73-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	703,935.14-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	4,642.63
100777 CF	CONTRACTED SERVICES	14,993.21
	** GL 94100 TOTAL	19,635.84

BGTRBAL-10 AS OF 07/01/15

31000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2015

DATE RUN 08/06/15  
PAGE 2

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
10 2 021007 ADMINISTRATIVE TRUST FUND  
G-L G-L ACCOUNT NAME

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100		
040000 CF	EXPENSES	4,642.63-
100777 CF	CONTRACTED SERVICES	14,993.21-
	** GL 98100 TOTAL	19,635.84-
	*** FUND TOTAL	0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 175001 ECONOMIC DEVELOPMENT TRANSPORTATION TF-EOG

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
144701	ECON DEV TRANSP PROJECTS	0.00
	** GL 15100 TOTAL	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	0.00
144701	ECON DEV TRANSP PROJECTS	0.00
144701 01	ECON DEV TRANSP PROJECTS	0.00
144701 02	ECON DEV TRANSP PROJECTS	0.00
144701 03	ECON DEV TRANSP PROJECTS	0.00
144701 05	ECON DEV TRANSP PROJECTS	0.00
144701 95	ECON DEV TRANSP PROJECTS	0.00
144701 96	ECON DEV TRANSP PROJECTS	0.00
144701 98	ECON DEV TRANSP PROJECTS	0.00
144701 99	ECON DEV TRANSP PROJECTS	0.00
	** GL 55600 TOTAL	0.00
	*** FUND TOTAL	0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 177001 ECONOMIC DEVELOPMENT TF EOG TRADE & TOURISM

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
11308	CASH WITH STATE BRD ADM INNOVATION		
000000	BALANCE BROUGHT FORWARD		0.00
12100	UNRELEASED CASH IN STATE TREASURY		
000000	BALANCE BROUGHT FORWARD		0.00
14208	INVESTMENTS W STATE BRD OF ADM		
000000	BALANCE BROUGHT FORWARD		0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE		
000500	INTEREST		0.00
15308	INTEREST & DIVIDENDS RECEIVABLE		
000000	BALANCE BROUGHT FORWARD		0.00
15400	LOANS AND NOTES RECEIVABLE		
000000	BALANCE BROUGHT FORWARD		0.00
000500	INTEREST		0.00
002300	REPAYMENT OF LOANS		0.00
	** GL 15400 TOTAL		0.00
24700	OTHER INVESTMENTS		
000000	BALANCE BROUGHT FORWARD		0.00
25400	OTHER LOANS AND NOTES RECEIVABLE		
002300	REPAYMENT OF LOANS		0.00
31100	ACCOUNTS PAYABLE		
107390	CF G/A QUALIFIED TARGET INDUSTRIES PROGRAM		0.00
108325	CF G/A-BROWNFIELDS REDEVL PJT		0.00
181251	CATEGORY NAME NOT ON TITLE FILE		0.00
	** GL 31100 TOTAL		0.00
31108	ACCOUNTS PAYABLE		
000000	BALANCE BROUGHT FORWARD		0.00
35300	DUE TO OTHER DEPARTMENTS		
000000	BALANCE BROUGHT FORWARD		0.00
35600	DUE TO GENERAL REVENUE		
000000	BALANCE BROUGHT FORWARD		0.00
310322	SERVICE CHARGE TO GEN REV		0.00
	** GL 35600 TOTAL		0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR		BEGINNING BALANCE
20 2 177001 ECONOMIC DEVELOPMENT TF EOG TRADE & TOURISM		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
39808	OBLIG UNDER SECURITY LND TRANS SBA	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
54908	FUND BALANCE UNRESERVED INNOVATION INC	
000000	BALANCE BROUGHT FORWARD	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
000000	BALANCE BROUGHT FORWARD	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
143150 04	SPACE, DEFENSE, RURAL INFR	0.00
	*** FUND TOTAL	0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 191001 EMERGENCY MANAGEMENT PREPAREDNESS & ASSISTANCE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,164,722.86
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	6,310,981.64
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	6,302.83
25500	ADVANCES TO OTHER GOVERNMENTS/ENTITIES	
000000	BALANCE BROUGHT FORWARD	21,396.75
180205	TR OTHER FUNDS W/I AGY	21,396.75-
	** GL 25500 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	7,456.89-
100067	G/A-PYMT FL/CIVIL AIR PTRL	0.00
100067	CF G/A-PYMT FL/CIVIL AIR PTRL	24,750.00-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	88,906.96-
101123	G/A-EMERGENCY MGMT PRGS	0.00
101123	CF G/A-EMERGENCY MGMT PRGS	93,065.35-
105009	STWIDE HURR PREP AND PLAN	0.00
105009	CF STWIDE HURR PREP AND PLAN	17,291.66-
105158	DISASTER ACTIVITY-STATE	0.00
105158	CF DISASTER ACTIVITY-STATE	4,892.75-
	** GL 31100 TOTAL	236,363.61-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,282.61-
105158	DISASTER ACTIVITY-STATE	0.00
105158	CF DISASTER ACTIVITY-STATE	123.27-
	** GL 32100 TOTAL	1,405.88-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000	BALANCE BROUGHT FORWARD	2,993.62
180205	TR OTHER FUNDS W/I AGY	3,032.03-
185080	TR TO ADMIN TF	0.00
	** GL 35200 TOTAL	38.41-



310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 191001 EMERGENCY MANAGEMENT PREPAREDNESS & ASSISTANCE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	8.56-
040000	EXPENSES	3,154.04-
040000 CF	EXPENSES	12,305.55-
100777	CONTRACTED SERVICES	0.00
105009	STWIDE HURR PREP AND PLAN	0.00
105009 CF	STWIDE HURR PREP AND PLAN	2,840.98-
210021	SOUTHWOOD SRC	0.00
210021 CF	SOUTHWOOD SRC	11,923.13-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	665.79-
	** GL 35300 TOTAL	30,898.05-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	1,125.08-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	9,212,176.30-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	30,786.27
060000 CF	OPERATING CAPITAL OUTLAY	2,244.28
100777 CF	CONTRACTED SERVICES	72,447.41
101123 CF	G/A-EMERGENCY MGMT PRGS	2,473,185.27
103644 CF	COMM ON COMMUNITY SERVICE	100,043.85
105009 CF	STWIDE HURR PREP AND PLAN	123,052.70
105158 CF	DISASTER ACTIVITY-STATE	72,062.17
	** GL 94100 TOTAL	2,873,821.95
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	30,786.27-
060000 CF	OPERATING CAPITAL OUTLAY	2,244.28-
100777 CF	CONTRACTED SERVICES	72,447.41-
101123 CF	G/A-EMERGENCY MGMT PRGS	2,473,185.27-
103644 CF	COMM ON COMMUNITY SERVICE	100,043.85-
105009 CF	STWIDE HURR PREP AND PLAN	123,052.70-
105158 CF	DISASTER ACTIVITY-STATE	72,062.17-
	** GL 98100 TOTAL	2,873,821.95-
	*** 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	312,874.85
15100	ACCOUNTS RECEIVABLE	
001800	REFUNDS	42.95
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	362.83
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	2,401,375.22
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	5,775.31-
050385	DISASTER PREP PLAN & ADMIN	37,506.36-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	21,820.73-
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	1,523,090.50-
102350	G/A-REPTV FLOOD CLAIM PRG	0.00
102350	CF G/A-REPTV FLOOD CLAIM PRG	67,484.79-
103534	G/A-ST/FED DIS RELIEF-ADMN	211,544.35-
105009	STWIDE HURR PREP AND PLAN	0.00
105009	CF STWIDE HURR PREP AND PLAN	155,814.62-
105162	G/A-SEVERE REPETITIVE LOSS	0.00
105162	CF G/A-SEVERE REPETITIVE LOSS	38,479.33-
105264	G/A-PREDISASTER MITIGATION	0.00
105264	CF G/A-PREDISASTER MITIGATION	233,659.47-
105865	G/A-FLOOD MITIGATION/PROG	0.00
105865	CF G/A-FLOOD MITIGATION/PROG	23.18-
107889	HAZARDOUS/EMERGENCY/GRANT	0.00
107889	CF HAZARDOUS/EMERGENCY/GRANT	38,614.95-
	** GL 31100 TOTAL	2,333,813.59-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,282.70-
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	328.71-
	** GL 32100 TOTAL	1,611.41-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	38.78-
040000	EXPENSES	4,743.89-
040000	CF EXPENSES	14,414.62-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
100197	G/A-IMPLEMENTATION GRANTS	69,067.74-
100197 CF	G/A-IMPLEMENTATION GRANTS	160.31-
105009	STWIDE HURR PREP AND PLAN	0.00
105009 CF	STWIDE HURR PREP AND PLAN	3,810.43-
181020	TR/FUNDS/DOMESTIC SECURITY	189,805.04-
210021	SOUTHWOOD SRC	0.00
210021 CF	SOUTHWOOD SRC	39,637.10-
	** GL 35300 TOTAL	321,677.91-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	22,332.70-
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	104,287.98-
000700	U S GRANTS	0.00
	** GL 38800 TOTAL	104,287.98-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	69,067.74
94100	ENCUMBRANCES	
040000 CF	EXPENSES	26,269.26
050385	DISASTER PREP PLAN & ADMIN	2,623,227.91
060000 CF	OPERATING CAPITAL OUTLAY	2,244.31
100777 CF	CONTRACTED SERVICES	67,606.79
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	16,796,494.13
102350	G/A-REPTV FLOOD CLAIM PRG	229,826.40
102350 CF	G/A-REPTV FLOOD CLAIM PRG	292,538.14
103534	G/A-ST/FED DIS RELIEF-ADMN	1,080,043.47
105009 CF	STWIDE HURR PREP AND PLAN	25,739.04
105162	G/A-SEVERE REPETITIVE LOSS	5,309,504.88
105162 CF	G/A-SEVERE REPETITIVE LOSS	252,836.47
105264 CF	G/A-PREDISASTER MITIGATION	2,957,486.25
105865 CF	G/A-FLOOD MITIGATION/PROG	4,845,469.97
107889	HAZARDOUS/EMERGENCY/GRANT	48,004.14
107889 CF	HAZARDOUS/EMERGENCY/GRANT	184,255.39
181020	TR/FUNDS/DOMESTIC SECURITY	10,035,453.06
	** GL 94100 TOTAL	44,776,999.61
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	26,269.26-
050385	DISASTER PREP PLAN & ADMIN	2,623,227.91-
060000 CF	OPERATING CAPITAL OUTLAY	2,244.31-
100777 CF	CONTRACTED SERVICES	67,606.79-
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	16,796,494.13-
102350	G/A-REPTV FLOOD CLAIM PRG	229,826.40-

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
20 2 261037 FEDERAL GRANTS TRUST FUND  
G-L G-L ACCOUNT NAME

CAT		G-L ACCOUNT NAME	BEGINNING BALANCE
102350	CF	G/A-REPTV FLOOD CLAIM PRG	292,538.14-
103534		G/A-ST/FED DIS RELIEF-ADMN	1,080,043.47-
105009	CF	STWIDE HURR PREP AND PLAN	25,739.04-
105162		G/A-SEVERE REPETITIVE LOSS	5,309,504.88-
105162	CF	G/A-SEVERE REPETITIVE LOSS	252,836.47-
105264	CF	G/A-PREDISASTER MITIGATION	2,957,486.25-
105865	CF	G/A-FLOOD MITIGATION/PROG	4,845,469.97-
107889		HAZARDOUS/EMERGENCY/GRANT	48,004.14-
107889	CF	HAZARDOUS/EMERGENCY/GRANT	184,255.39-
181020		TR/FUNDS/DOMESTIC SECURITY	10,035,453.06-
		** GL 98100 TOTAL	44,776,999.61-
		*** FUND TOTAL	0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 338002 FLORIDA INTERNATIONAL TRADE & PROMOTION TRUST FU

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
001500	TRANSFERS	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000500	INTEREST	0.00
	** GL 15300 TOTAL	0.00
16300	DUE FROM OTHER DEPARTMENTS	
001500	TRANSFERS	0.00
040000	EXPENSES	0.00
	** GL 16300 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
040000	CF EXPENSES	0.00
100777	CF CONTRACTED SERVICES	0.00
102003	CF G/A-ENTERPRISE FLORIDA PRG	0.00
	** GL 31100 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
310322	SERVICE CHARGE TO GEN REV	0.00
	** GL 35600 TOTAL	0.00
35700	DUE TO COMPONENT UNIT/PRIMARY	
102003	CF G/A-ENTERPRISE FLORIDA PRG	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 339028 GRANTS & DONATIONS TF EOG

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,682,102.99
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,296,742.12
15100	ACCOUNTS RECEIVABLE	
001500	TRANSFERS	0.00
001510	TRANSFER OF FEDERAL FUNDS	0.00
	** GL 15100 TOTAL	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	1,944.58
000500	INTEREST	0.00
	** GL 15300 TOTAL	1,944.58
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
001100	OTHER GRANTS	0.00
001500	TRANSFERS	0.00
001510	TRANSFER OF FEDERAL FUNDS	0.00
001801	REIMBURSEMENTS	209.98
	** GL 16300 TOTAL	209.98
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
030000	CF OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
105028	CF ENFORCING UNDERAGE DRINKING LAWS	0.00
	** GL 31100 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	229.67-
040000	CF EXPENSES	2,071.23-
180200	CF TR/GENERAL REVENUE-SWCAP	0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
	** GL 35300 TOTAL	2,300.90-
35600	DUE TO GENERAL REVENUE	
001800	REFUNDS	0.00
310322	SERVICE CHARGE TO GEN REV	570.39-
	** GL 35600 TOTAL	570.39-

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
 20 2 339028 GRANTS & DONATIONS TF EOG

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
38600		CURRENT COMPENSATED ABSENCES LIABILITY	
010000		SALARIES AND BENEFITS	40,671.00-
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	3,937,457.38-
54901		BEGINNING FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	0.00
55100		FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000		BALANCE BROUGHT FORWARD	0.00
57300		RESTRICTED BY GRANTORS AND CONTRIBUTOR	
142333	10	G/A ECBG - ARRA 2009	16,733,294.06-
142333	11	G/A ECBG - ARRA 2009	16,733,294.06
146558	07	FL ENERGY TECHNOLOGY PROJ	643,996.21-
146558	11	FL ENERGY TECHNOLOGY PROJ	643,996.21
		** GL 57300 TOTAL	0.00
94100		ENCUMBRANCES	
030000	CF	OTHER PERSONAL SERVICES	1,440.00
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	CF	OTHER PERSONAL SERVICES	1,440.00-
99100		BUDGETARY FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	0.00
		*** FUND TOTAL	0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 339047 GRANTS & DONATIONS TRUST FUND DISASTER

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	76,889.64
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	23,755,101.65
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	23,659.82
15500	CONTRACTS AND GRANTS RECEIVABLE	
105150	G/A-PUBLIC ASSISTANCE	2,243,909.42
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
101028	PUBLIC ASST/04 HURR-ST OP	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	1,347.21-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	8,457.69-
105009	STWIDE HURR PREP AND PLAN	0.00
105009	CF STWIDE HURR PREP AND PLAN	5,085.28-
105150	G/A-PUBLIC ASSISTANCE	0.00
105150	CF G/A-PUBLIC ASSISTANCE	614,556.67-
105152	PUBLIC ASSISTANCE-ST OPS	0.00
105152	CF PUBLIC ASSISTANCE-ST OPS	412,438.56-
105154	G/A-HAZARD MITIGATION	0.00
105154	CF G/A-HAZARD MITIGATION	15,890.95-
105156	HAZARD MITIGATION-ST OPS	0.00
105156	CF HAZARD MITIGATION-ST OPS	4,948.24-
105158	DISASTER ACTIVITY-STATE	0.00
105158	CF DISASTER ACTIVITY-STATE	43,705.47-
	** GL 31100 TOTAL	1,106,430.07-



310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 339047 GRANTS & DONATIONS TRUST FUND DISASTER

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	64.35-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	54.79-
	** GL 32100 TOTAL	119.14-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
185080	TR TO ADMIN TF	0.00
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	3.02-
040000	EXPENSES	51.16-
040000	CF EXPENSES	1,830.13-
100777	CONTRACTED SERVICES	25.06-
101046	CF HAZARD MITIGATION FOR 2005 HURRICANES-ST OP	0.00
105150	G/A-PUBLIC ASSISTANCE	3,535.32-
105150	CF G/A-PUBLIC ASSISTANCE	3,535.31-
105154	G/A-HAZARD MITIGATION	0.00
105154	CF G/A-HAZARD MITIGATION	5,627.70-
105158	DISASTER ACTIVITY-STATE	695.84-
210021	SOUTHWOOD SRC	0.00
210021	CF SOUTHWOOD SRC	13,118.38-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,499.27-
	** GL 35300 TOTAL	30,921.19-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	21,896.53-
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	603,893.60-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	24,446,683.32-
94100	ENCUMBRANCES	
040000	CF EXPENSES	137,867.24
060000	CF OPERATING CAPITAL OUTLAY	1,673.86
100777	CF CONTRACTED SERVICES	62,161.51
105009	CF STWIDE HURR PREP AND PLAN	18,337.92
105150	G/A-PUBLIC ASSISTANCE	16,430,274.08
105150	CF G/A-PUBLIC ASSISTANCE	1,053,739.13
105152	CF PUBLIC ASSISTANCE-ST OPS	6,277.23
105154	CF G/A-HAZARD MITIGATION	79,045.71

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
 20 2 339047 GRANTS & DONATIONS TRUST FUND DISASTER  
 G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
105156	CF	HAZARD MITIGATION-ST OPS	147,322.41
105158	CF	DISASTER ACTIVITY-STATE	714.15
105860	CF	G/A-HURRICANE LOSS MITIG	3,729,000.00
140527	10	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	35,498.00
140527	11	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	224,502.00
140527	12	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	721,644.10
140527	13	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	2,186,066.98
140527	14	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	290,024.58
		** GL 94100 TOTAL	25,124,148.90
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF	EXPENSES	137,867.24-
060000	CF	OPERATING CAPITAL OUTLAY	1,673.86-
100777	CF	CONTRACTED SERVICES	62,161.51-
105009	CF	STWIDE HURR PREP AND PLAN	18,337.92-
105150		G/A-PUBLIC ASSISTANCE	16,430,274.08-
105150	CF	G/A-PUBLIC ASSISTANCE	1,053,739.13-
105152	CF	PUBLIC ASSISTANCE-ST OPS	6,277.23-
105154	CF	G/A-HAZARD MITIGATION	79,045.71-
105156	CF	HAZARD MITIGATION-ST OPS	147,322.41-
105158	CF	DISASTER ACTIVITY-STATE	714.15-
105860	CF	G/A-HURRICANE LOSS MITIG	3,729,000.00-
140527	10	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	35,498.00-
140527	11	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	224,502.00-
140527	12	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	721,644.10-
140527	13	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	2,186,066.98-
140527	14	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	290,024.58-
		** GL 98100 TOTAL	25,124,148.90-
		*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/15

31000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2015

DATE RUN 08/06/15  
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310000 EXECUTIVE OFFICE OF THE GOVERNOR  
20 2 339947 GRANTS AND DONATIONS-DEEPWATER HORIZON  
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
35300	DUE TO OTHER DEPARTMENTS	
108039	G/A - DEEPWATER HORIZON-PT	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/15

31000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2015

DATE RUN 08/06/15  
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310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 339948 GRANTS AND DONATIONS TRUST FUND - NON DISASTER

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

275,000.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

275,000.00-

\*\*\* FUND TOTAL

0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
20 2 373001 FUND NOT ON TITLE FILE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
002000	SALE OF INVESTMENTS	0.00
	** GL 15300 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 31100 TOTAL	0.00
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 535001 PLANNING AND BUDGETING SYSTEM TRUST FUND-EOG

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	6,052,843.33
15100	ACCOUNTS RECEIVABLE	
001800	REFUNDS	4,799.48
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	303.34-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	2,370.39-
210014	OTHER DATA PROCESSING SVCS	0.00
210014	CF OTHER DATA PROCESSING SVCS	1,762.50-
	** GL 31100 TOTAL	4,436.23-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	26,175.60-
030000	CF OTHER PERSONAL SERVICES	0.00
	** GL 32100 TOTAL	26,175.60-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	4,369.60-
	** GL 35300 TOTAL	4,369.60-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	14,430.82-
010000	CF SALARIES AND BENEFITS	8,053.50-
	** GL 38600 TOTAL	22,484.32-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	6,000,177.06-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55100 TOTAL	0.00
94100	ENCUMBRANCES	
040000	EXPENSES	849.37
040000	CF EXPENSES	214.79
100777	CONTRACTED SERVICES	7,614.00
100777	CF CONTRACTED SERVICES	23,238.48
210014	CF OTHER DATA PROCESSING SVCS	95.62
	** GL 94100 TOTAL	32,012.26

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
20 2 535001 PLANNING AND BUDGETING SYSTEM TRUST FUND-EOG  
G-L G-L ACCOUNT NAME

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	849.37-
040000 CF	EXPENSES	214.79-
100777	CONTRACTED SERVICES	7,614.00-
100777 CF	CONTRACTED SERVICES	23,238.48-
210014 CF	OTHER DATA PROCESSING SVCS	95.62-
	** GL 98100 TOTAL	32,012.26-
	*** FUND TOTAL	0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 551001 PROFESSIONAL SPORTS DEVELOPMENT TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
001500	TRANSFERS	0.00
16300	DUE FROM OTHER DEPARTMENTS	
001500	TRANSFERS	0.00
31100	ACCOUNTS PAYABLE	
101485	CF G/A-FL SPORTS FOUNDATION	0.00
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 595001 BROWNFIELD PROPERTY OWNERSHIP CLEAR ASSIT REVOLV

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	9,817.44
000500	INTEREST	9,817.44-
	** GL 15300 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
 20 2 722001 TOURISM PROMOTION TF EOG

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
001500	TRANSFERS	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000500	INTEREST	0.00
	** GL 15300 TOTAL	0.00
16300	DUE FROM OTHER DEPARTMENTS	
001500	TRANSFERS	0.00
31100	ACCOUNTS PAYABLE	
040000	CF EXPENSES	0.00
105703	CF G/A-FLORIDA COMM/TOURISM	0.00
	** GL 31100 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	CF EXPENSES	0.00
182156	TR/FUNDS SB 2156 REORG	0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
	** GL 35300 TOTAL	0.00
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	0.00
35700	DUE TO COMPONENT UNIT/PRIMARY	
105703	CF G/A-FLORIDA COMM/TOURISM	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
 20 2 750001 US CONTRIBUTIONS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,930,793.73
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	1,117,984.65
15500	CONTRACTS AND GRANTS RECEIVABLE	
105150	G/A-PUBLIC ASSISTANCE	64,094,549.44
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	1,375,639.80
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	4,495,800.27
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	4,495,800.27
31100	ACCOUNTS PAYABLE	
105150	G/A-PUBLIC ASSISTANCE	0.00
105150	CF G/A-PUBLIC ASSISTANCE	6,221,462.06-
105152	PUBLIC ASSISTANCE-ST OPS	0.00
105152	CF PUBLIC ASSISTANCE-ST OPS	54,686.07-
105154	G/A-HAZARD MITIGATION	0.00
105154	CF G/A-HAZARD MITIGATION	2,489,846.73-
105156	HAZARD MITIGATION-ST OPS	0.00
105156	CF HAZARD MITIGATION-ST OPS	18,361.27-
	** GL 31100 TOTAL	8,784,356.13-
32100	ACCRUED SALARIES AND WAGES	
105152	PUBLIC ASSISTANCE-ST OPS	0.00
105152	CF PUBLIC ASSISTANCE-ST OPS	503.54-
105156	HAZARD MITIGATION-ST OPS	0.00
105156	CF HAZARD MITIGATION-ST OPS	347.86-
	** GL 32100 TOTAL	851.40-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
181093	TR/FUNDS/DISAST REIM-PR YR	324.42-
185080	TR TO ADMIN TF	0.00
	** GL 35200 TOTAL	324.42-

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
 20 2 750001 US CONTRIBUTIONS TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	173.47-
040000	CF EXPENSES	7,528.68-
105150	G/A-PUBLIC ASSISTANCE	643,640.21-
105150	CF G/A-PUBLIC ASSISTANCE	21,777.56-
105154	G/A-HAZARD MITIGATION	64,265.15-
105154	CF G/A-HAZARD MITIGATION	84,415.19-
210021	SOUTHWOOD SRC	0.00
210021	CF SOUTHWOOD SRC	40,589.20-
	** GL 35300 TOTAL	862,389.46-
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	16,200.95-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
000000	BALANCE BROUGHT FORWARD	63,350,645.53-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000	CF EXPENSES	1,332.59
105150	G/A-PUBLIC ASSISTANCE	93,717,146.89
105150	CF G/A-PUBLIC ASSISTANCE	4,168,484.05
105152	CF PUBLIC ASSISTANCE-ST OPS	41,269.66
105154	G/A-HAZARD MITIGATION	31,627,992.51
105154	CF G/A-HAZARD MITIGATION	25,139,113.62
105156	CF HAZARD MITIGATION-ST OPS	550,097.98
140527	07 EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	1,746,370.00
	** GL 94100 TOTAL	156,991,807.30
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	1,332.59-
105150	G/A-PUBLIC ASSISTANCE	93,717,146.89-
105150	CF G/A-PUBLIC ASSISTANCE	4,168,484.05-
105152	CF PUBLIC ASSISTANCE-ST OPS	41,269.66-
105154	G/A-HAZARD MITIGATION	31,627,992.51-
105154	CF G/A-HAZARD MITIGATION	25,139,113.62-
105156	CF HAZARD MITIGATION-ST OPS	550,097.98-
140527	07 EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	1,746,370.00-
	** GL 98100 TOTAL	156,991,807.30-
	*** FUND TOTAL	0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR

50 2 510060 OPERATING TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,642,784.09
27600	FURNITURE AND EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	11,861.24
27700	ACC DEPR - FURNITURE & EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	11,861.24-
109655	G/A-TECHNICAL/PLNG ASSIST	0.00
	** GL 27700 TOTAL	11,861.24-
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	30.00-
040000	CF EXPENSES	2,383.38-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	11,070.00-
107888	FL HAZARDOUS MATERIALS P P	0.00
107888	CF FL HAZARDOUS MATERIALS P P	97,960.62-
	** GL 31100 TOTAL	111,444.00-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	265.92-
040000	CF EXPENSES	1,489.55-
100777	CONTRACTED SERVICES	114.24-
210021	SOUTHWOOD SRC	0.00
210021	CF SOUTHWOOD SRC	9,568.34-
	** GL 35300 TOTAL	11,438.05-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	20,923.08-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	8,835.25-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	70,093.16-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	2,420,050.55-
94100	ENCUMBRANCES	
040000	CF EXPENSES	409.11
060000	CF OPERATING CAPITAL OUTLAY	2,434.00
100777	CF CONTRACTED SERVICES	36.75
107888	CF FL HAZARDOUS MATERIALS P P	281,174.44
	** GL 94100 TOTAL	284,054.30

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

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100		
040000 CF	EXPENSES	409.11-
060000 CF	OPERATING CAPITAL OUTLAY	2,434.00-
100777 CF	CONTRACTED SERVICES	36.75-
107888 CF	FL HAZARDOUS MATERIALS P P	281,174.44-
	** GL 98100 TOTAL	284,054.30-
	*** FUND TOTAL	0.00

Executive Office of the Governor  
Schedule I Narratives  
Legislative Budget Request for Fiscal Year 2016-2017

## **Schedule I Narrative: 2535 Planning and Budgeting System Trust Fund**

**Certification:** We certify that the revenue estimates in columns A02 and A03 are the latest and most accurate available as of the date of this report. The Executive Office of the Governor will notify the Office of Policy and Budget of any significant changes in revenue estimates that may occur prior to the release of the Governor's Budget Recommendations.

### **Revenue Estimating Methodology:**

All revenues are based on a transfer from the Legislature's General Revenue fund to the Executive Office of the Governor. The revenues are determined by the Legislature's approved budget each fiscal year.

**Prior Year 2014 Carry Forward Adjustments:** The (\$13,333) adjustment is required to adjust beginning fund balance to properly reflect budgetary fund balance. Carry forward encumbrances are reflected as current operating disbursements on the Financial Statements.

**Operating Payables not Carry Forward:** The (\$14,431) adjustment is required to adjust beginning fund balance to properly reflect budgetary fund balance.

**Rounding:** \$7.00

Executive Office of the Governor  
Schedule I Narratives  
Legislative Budget Request for Fiscal Year 2016-17

## **Schedule I Narrative: 2339 Grants and Donations Trust Fund.**

**Certification:** We certify that the revenue estimates in columns A02 and A03 are the latest and most accurate available as of the date of this report. The Executive Office of the Governor will notify the Office of Policy and Budget of any significant changes in revenue estimates that may occur prior to the release of the Governor's Budget Recommendations.

### **Revenue Estimating Methodology:**

Revenues included in this fund are Notary Fee collections transferred from Department of State as required in Section 117.01, Florida Statutes. The revenues are estimated based on transfers from Department of State in previous fiscal years.

### **Adjustments:**

**Prior Year 2014 Carry Forward Encumbrances:** The (\$2540) adjustment is required to adjust beginning fund balance to properly reflect budgetary fund balance. Carry Forward encumbrances are reflected as current operating disbursements on the financial statements.

**Non Cash Adjustments - Accounts Receivables:** The (\$35,558) adjustment is required to adjust accounts receivable to reflect accurate ending balances in the financial statements. Accounts receivables do not affect budgetary fund balance; therefore, any adjustments or revisions to balances must be removed from the Schedule I.

**Non Cash Adjustments - Accounts Payable not Carry Forward:** The (\$43,182) adjustment shown on the Schedule I as \$1,711 and \$41,471 is required to adjust accounts payables recorded on the financial statements, but not recorded as carry forward appropriations. Accounts payables that are not 'carried forward' for budgetary purposes do not affect budgetary fund balance, therefore any adjustments must be removed from the Schedule I.

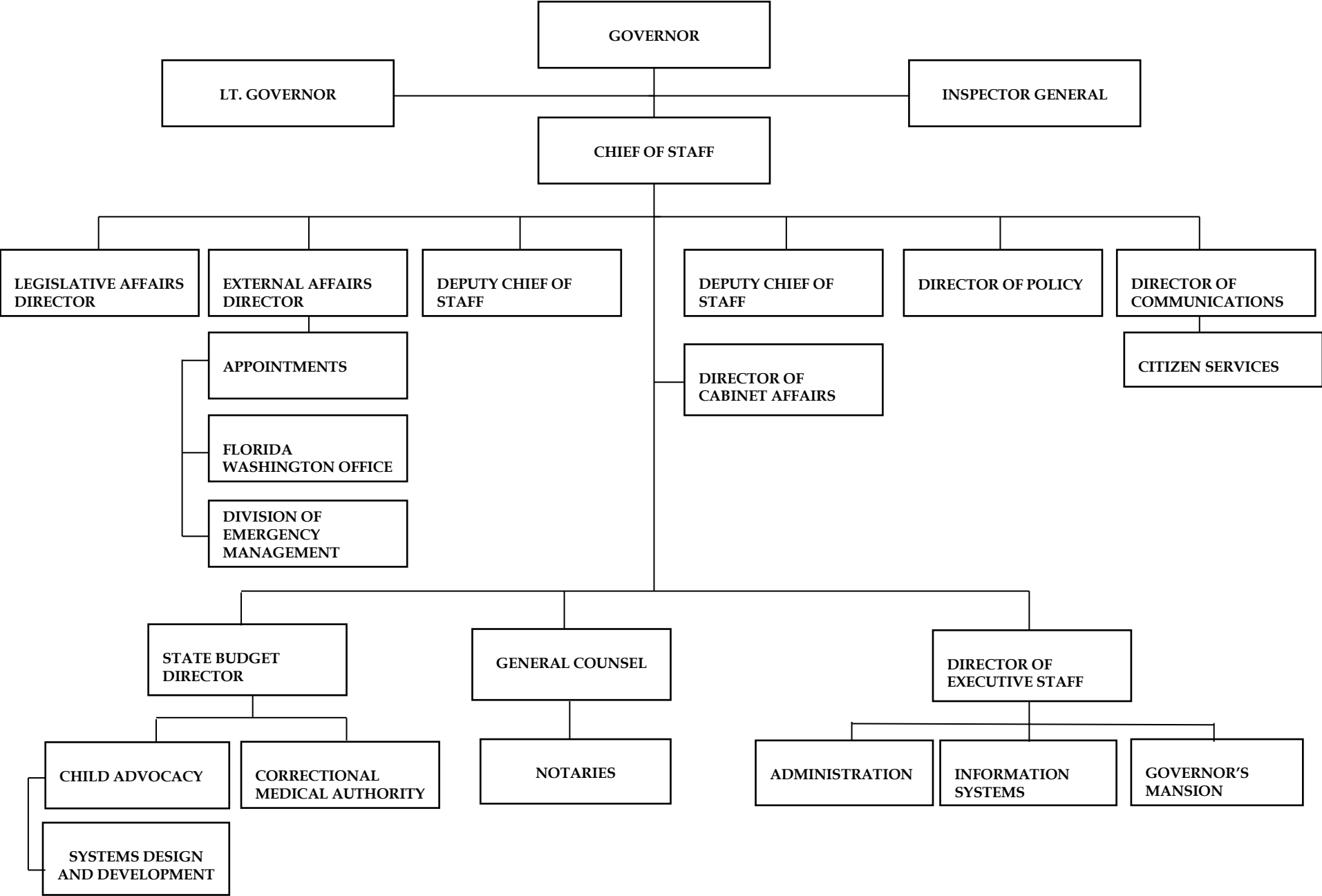
**Rounding:** \$1.00



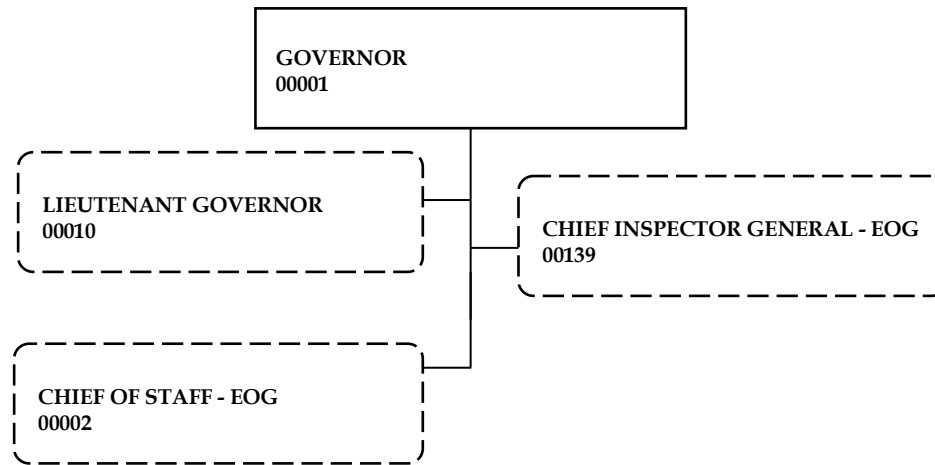
## Schedule VII: Agency Litigation Inventory

<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>	Not Applicable. There are presently no cases that meet the requirements for reporting in the 2016-2017 Legislative Budget Request.		
<b>Court with Jurisdiction:</b>			
<b>Case Number:</b>			
<b>Summary of the Complaint:</b>			
<b>Amount of the Claim:</b>	\$		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>			
<b>Status of the Case:</b>			
<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>			

**EXECUTIVE OFFICE OF THE GOVERNOR  
Organization Chart**

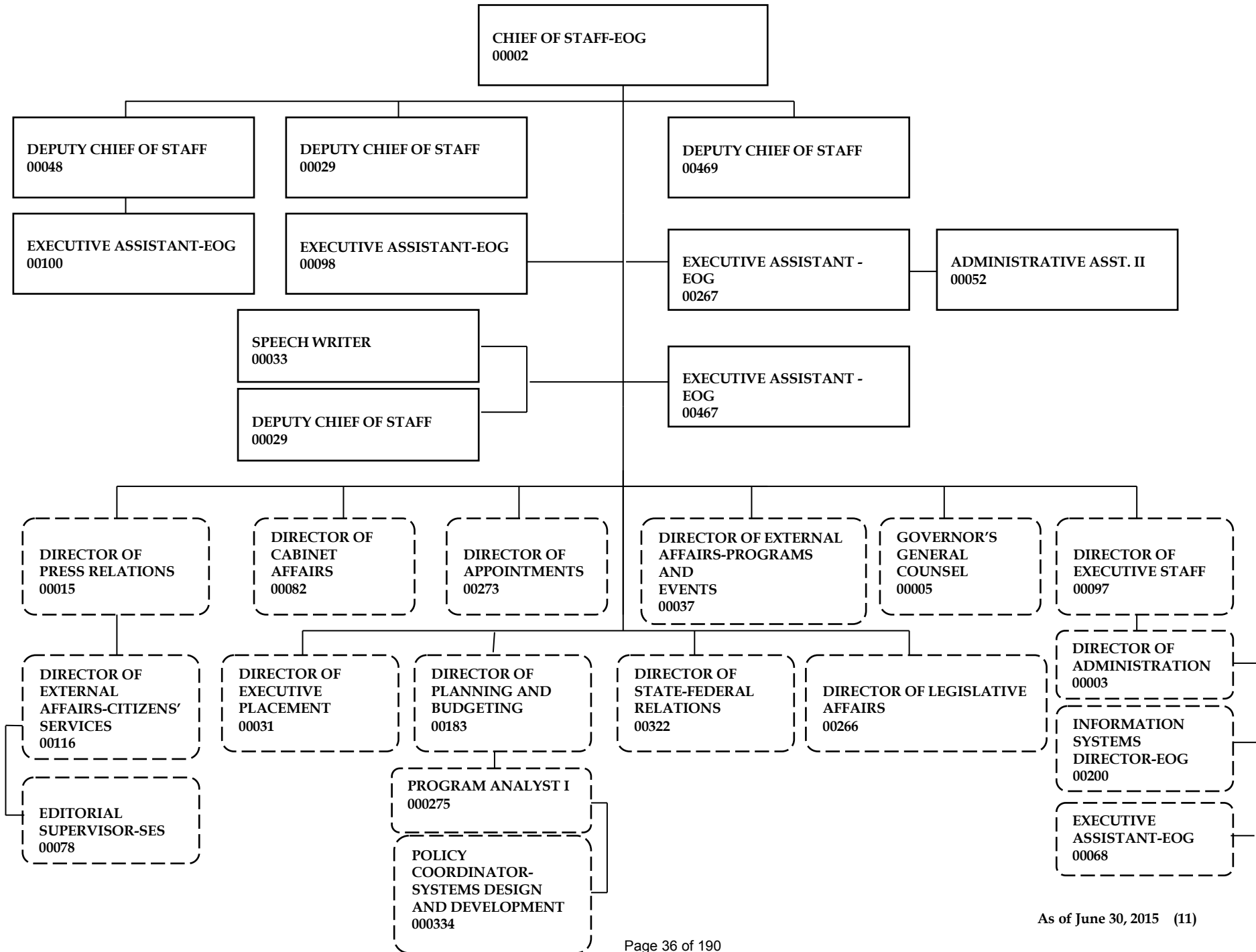


EXECUTIVE OFFICE OF THE GOVERNOR

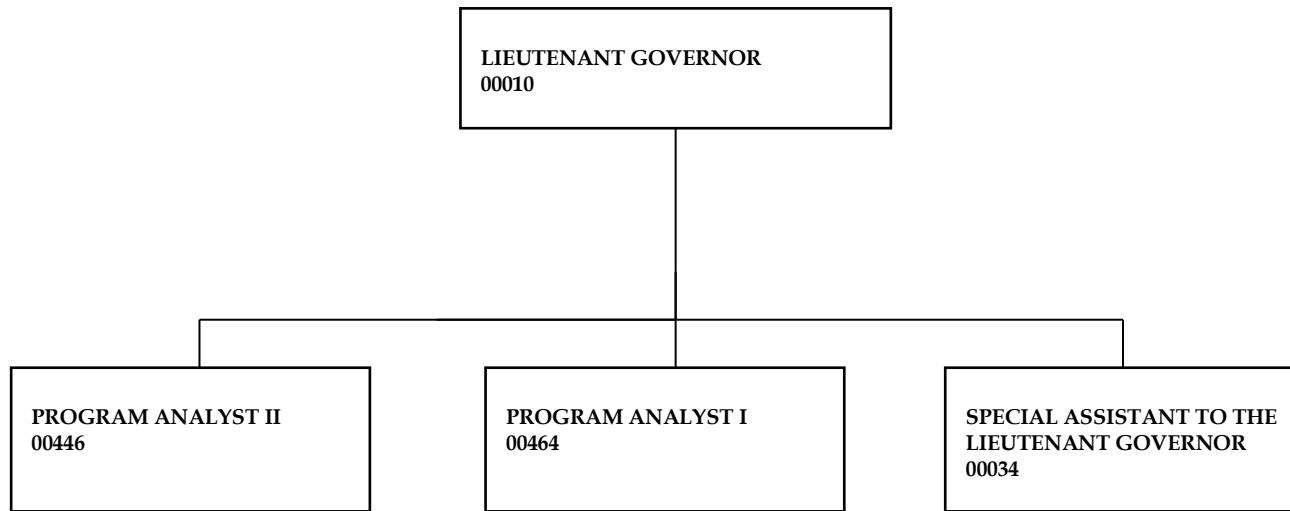


As of June 30, 2015 (1)

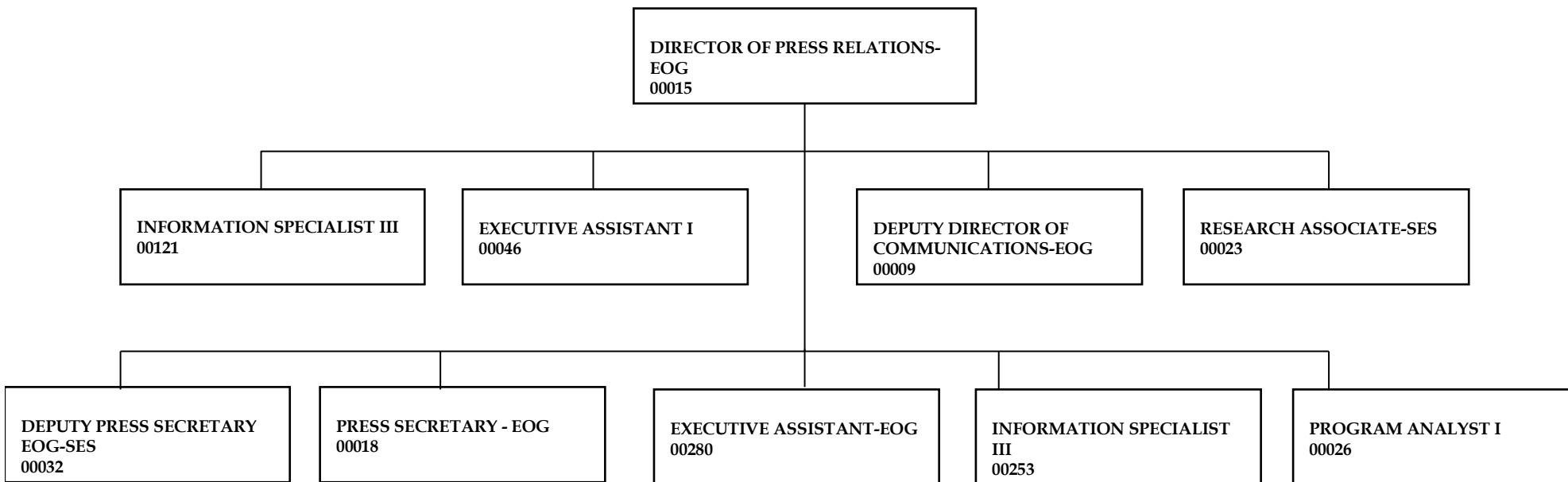
**EXECUTIVE OFFICE OF THE GOVERNOR  
Chief of Staff**



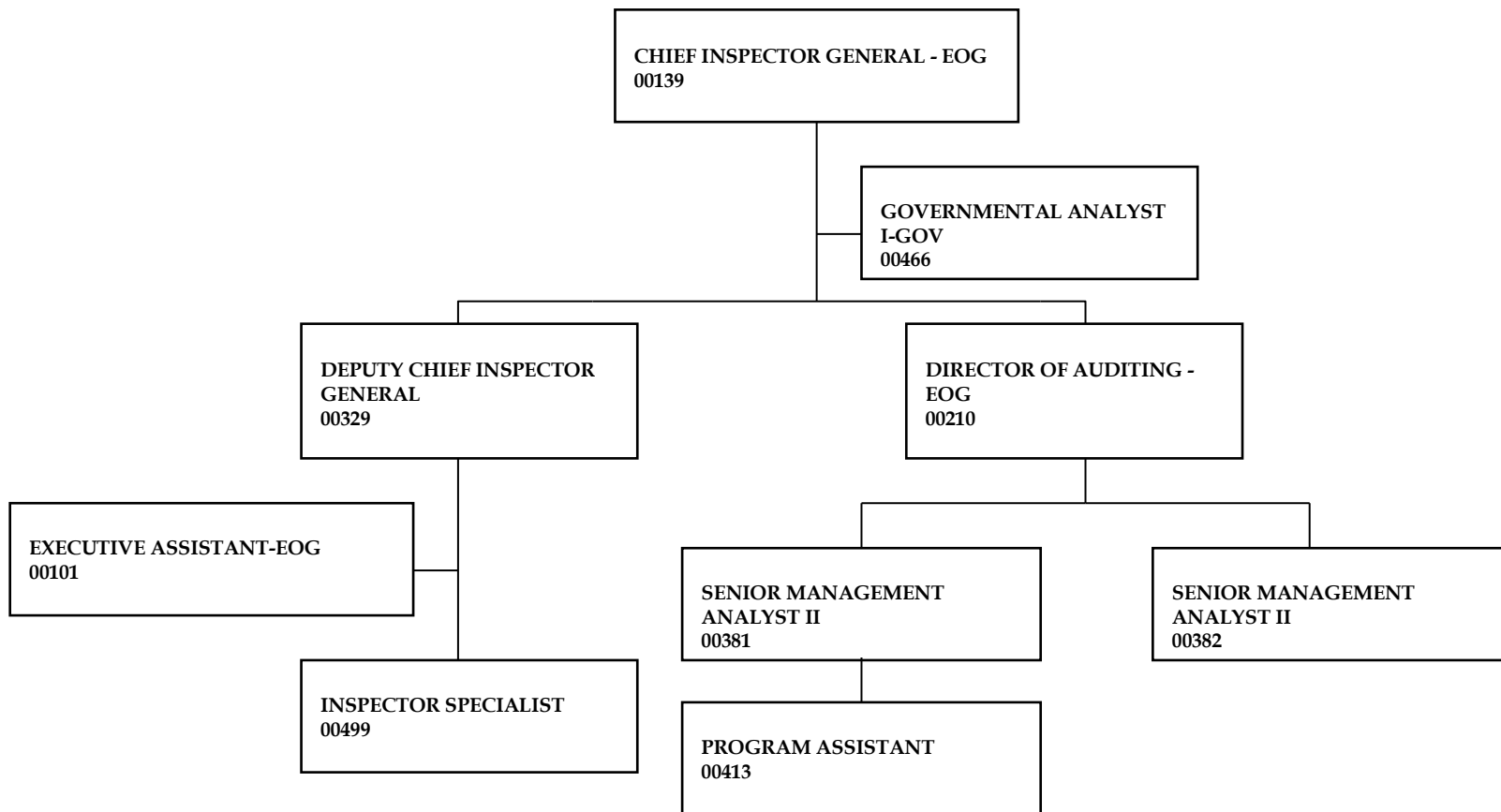
**EXECUTIVE OFFICE OF THE GOVERNOR  
Lieutenant Governor's Office**



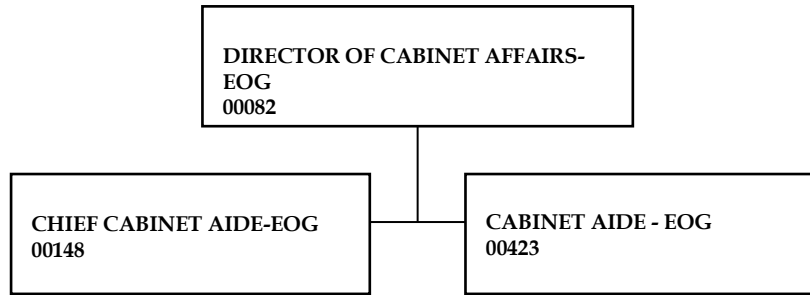
EXECUTIVE OFFICE OF THE GOVERNOR  
Communications/Press Office



EXECUTIVE OFFICE OF THE GOVERNOR  
Office of the Chief Inspector General



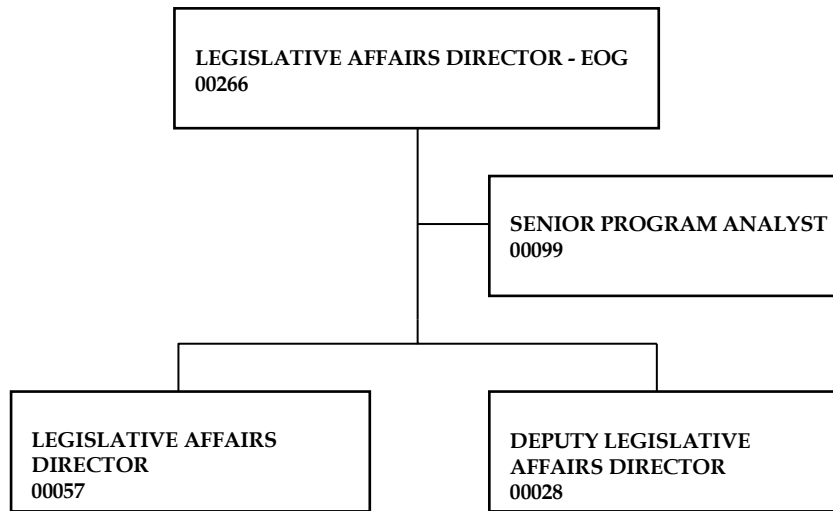
EXECUTIVE OFFICE OF THE GOVERNOR  
Cabinet Affairs Office



As of June 30, 2015 (3)

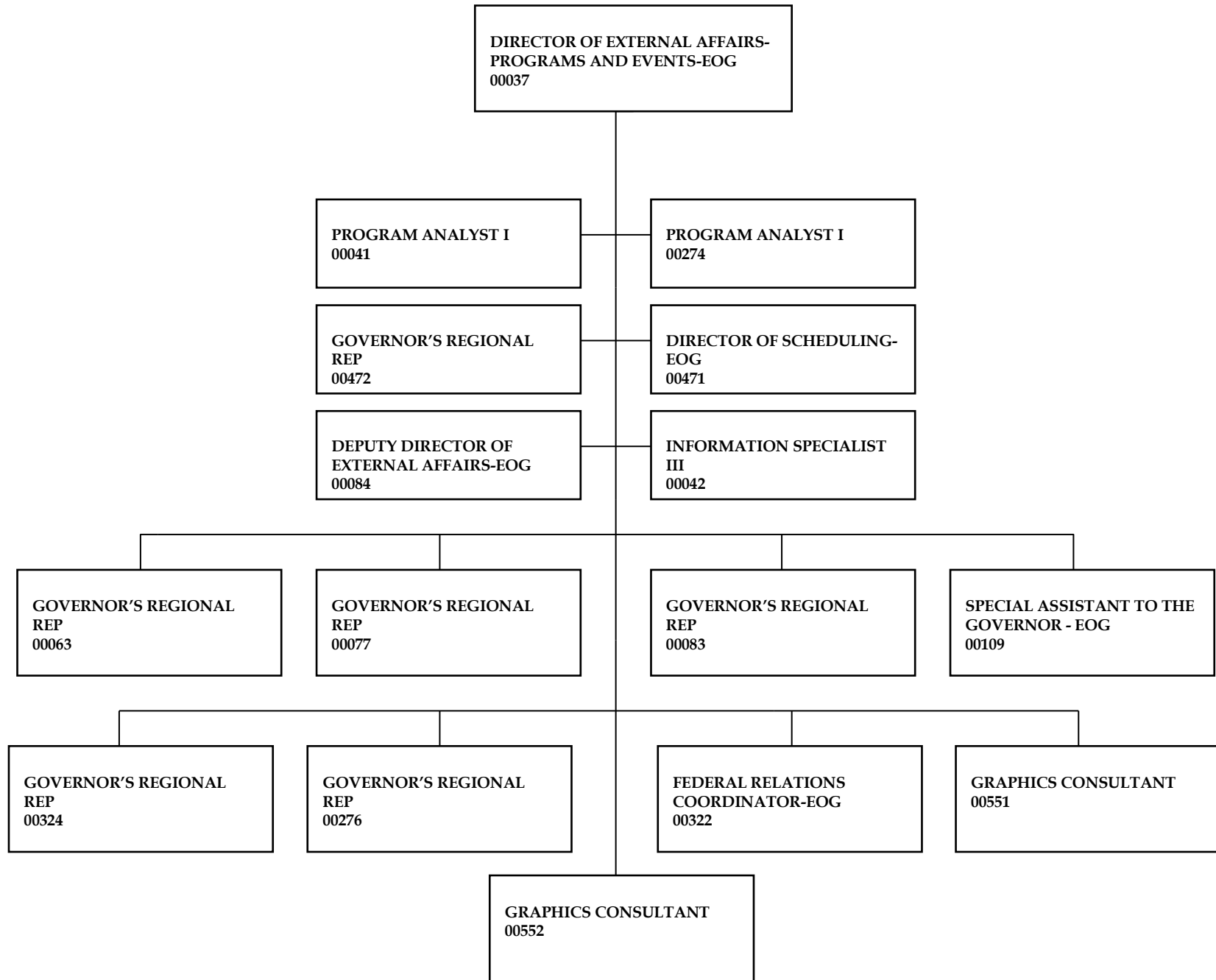


EXECUTIVE OFFICE OF THE GOVERNOR  
Legislative Affairs Office

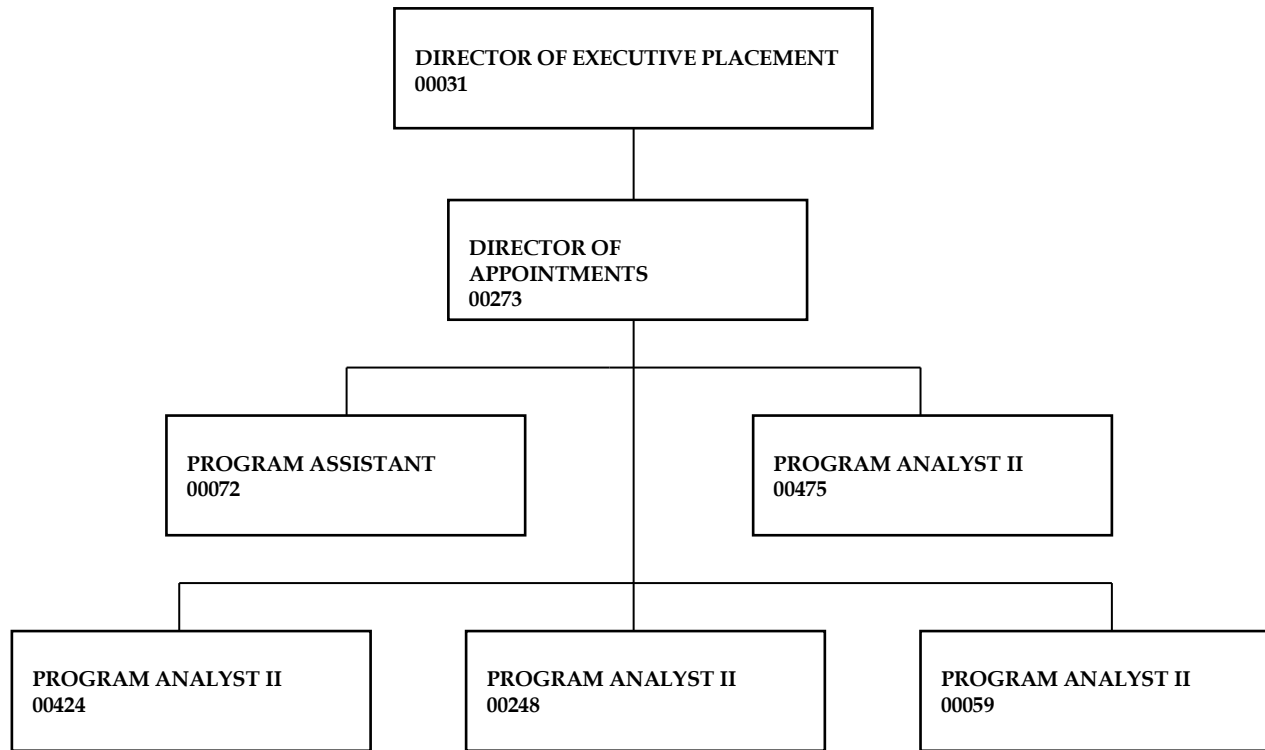


As of June 30, 2015 (4)

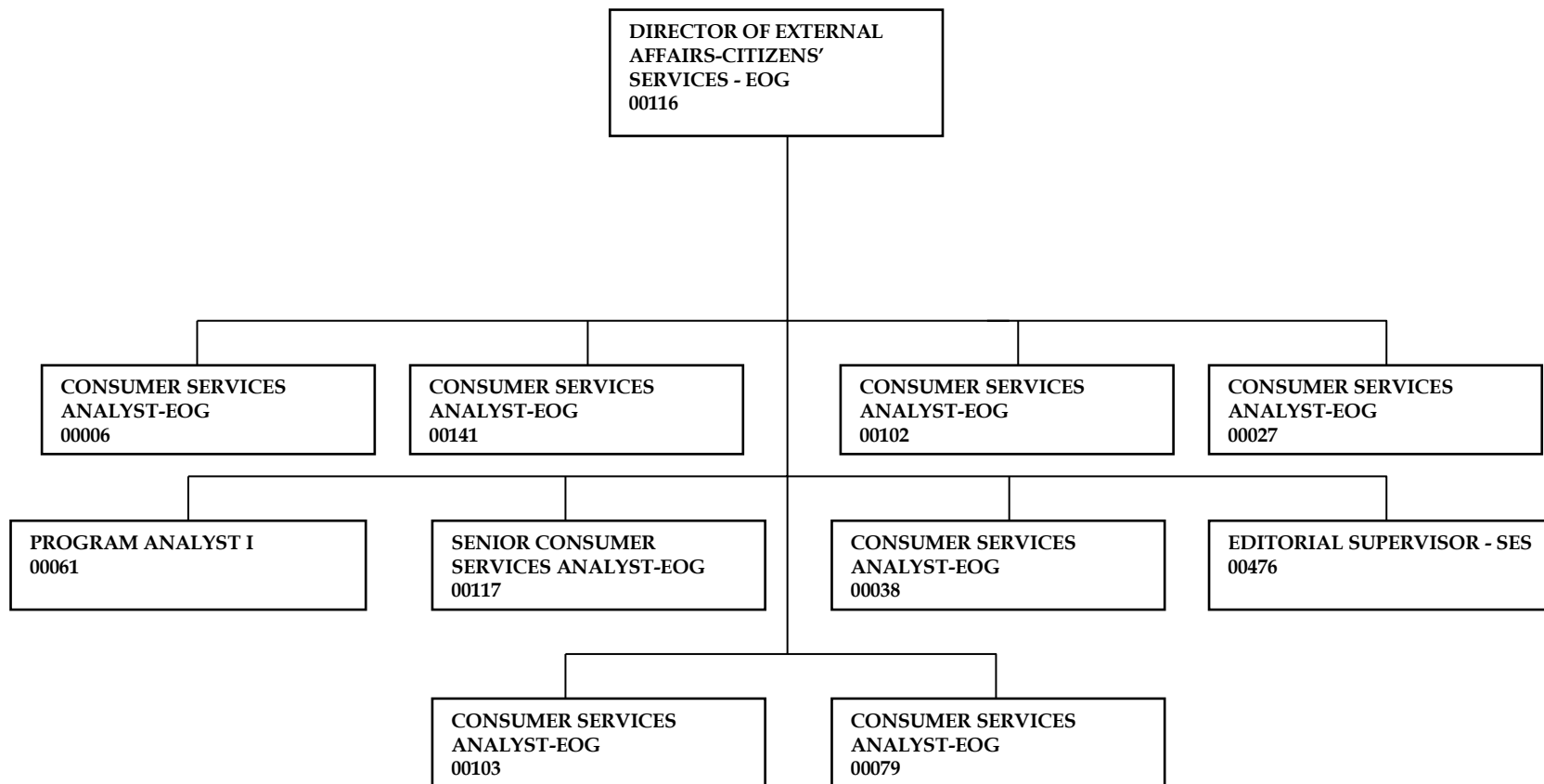
**EXECUTIVE OFFICE OF THE GOVERNOR  
External Affairs Office**



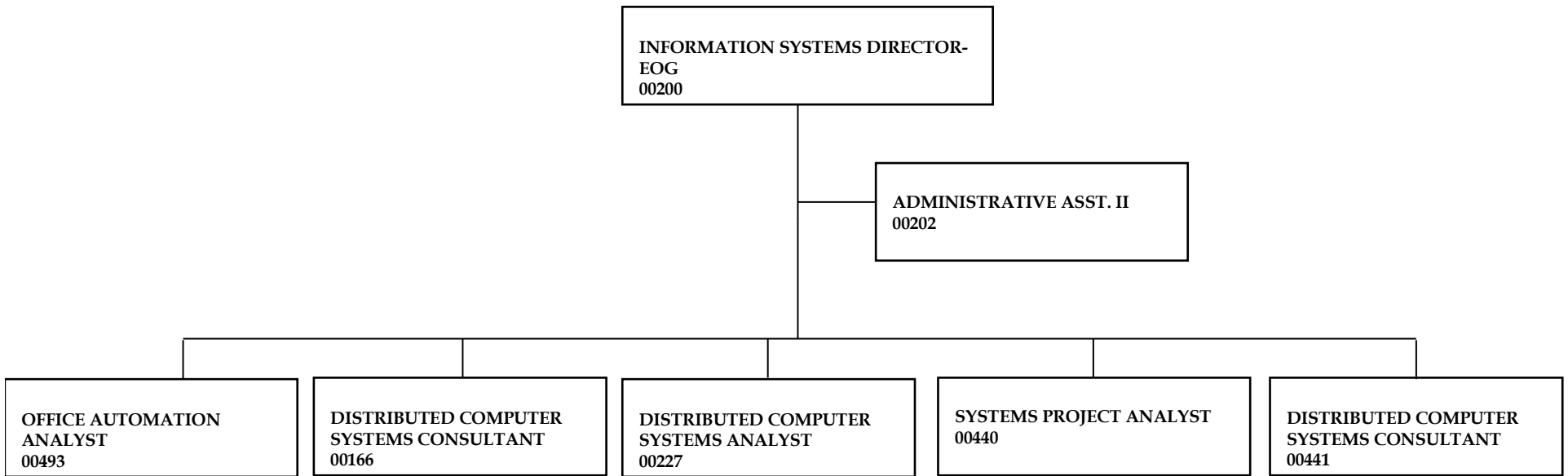
EXECUTIVE OFFICE OF THE GOVERNOR  
Appointments Office



EXECUTIVE OFFICE OF THE GOVERNOR  
Citizens' Services Office



EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Information Systems



As of June 30, 2015 (7)

EXECUTIVE OFFICE OF THE GOVERNOR  
Child Advocacy

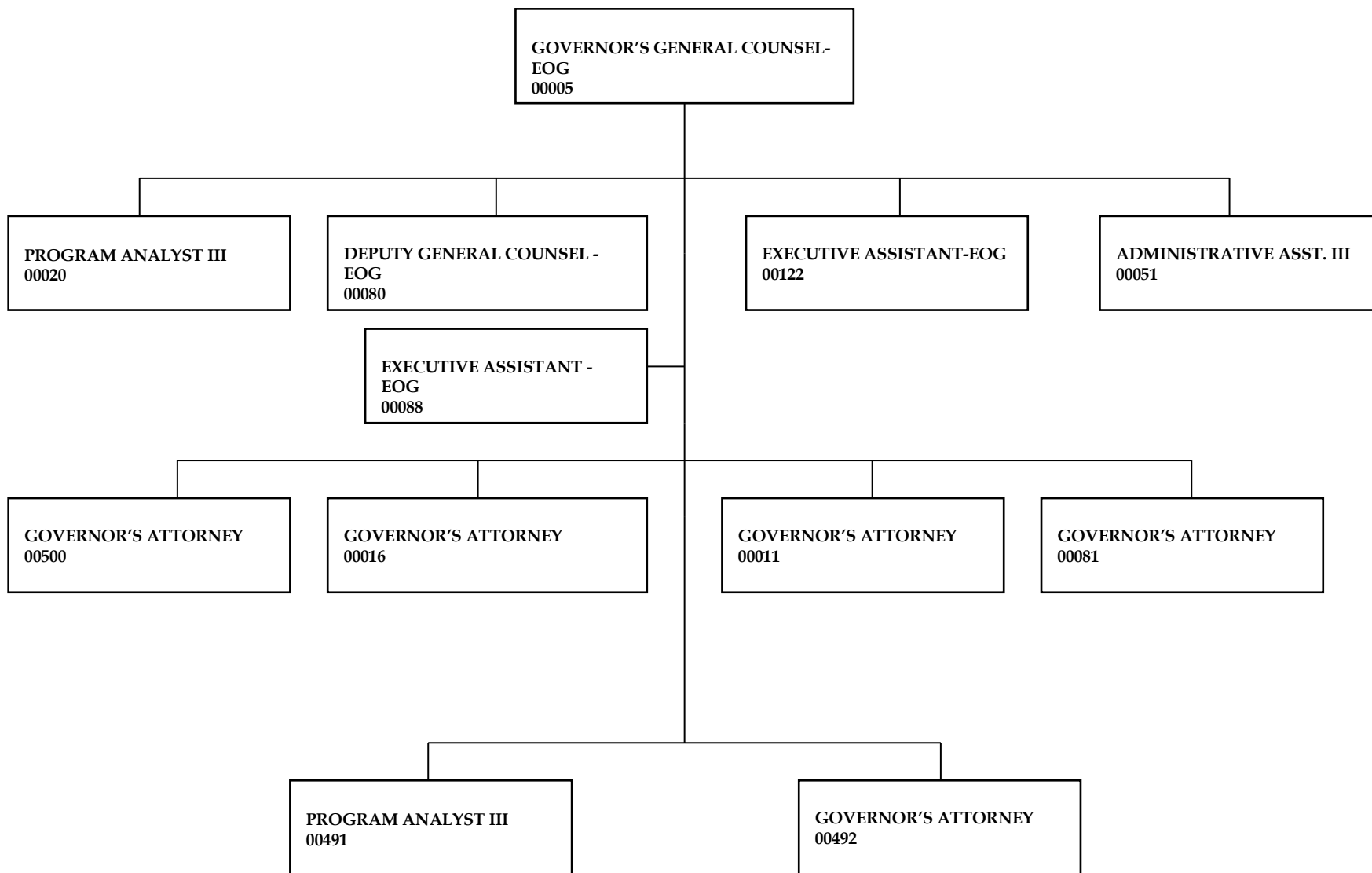
PROGRAM ANALYST I  
00275

EXECUTIVE OFFICE OF THE GOVERNOR  
New Correspondence Unit (External Affairs)

EDITORIAL SUPERVISOR -  
SES  
00078

PROGRAM ASSISTANT  
00135

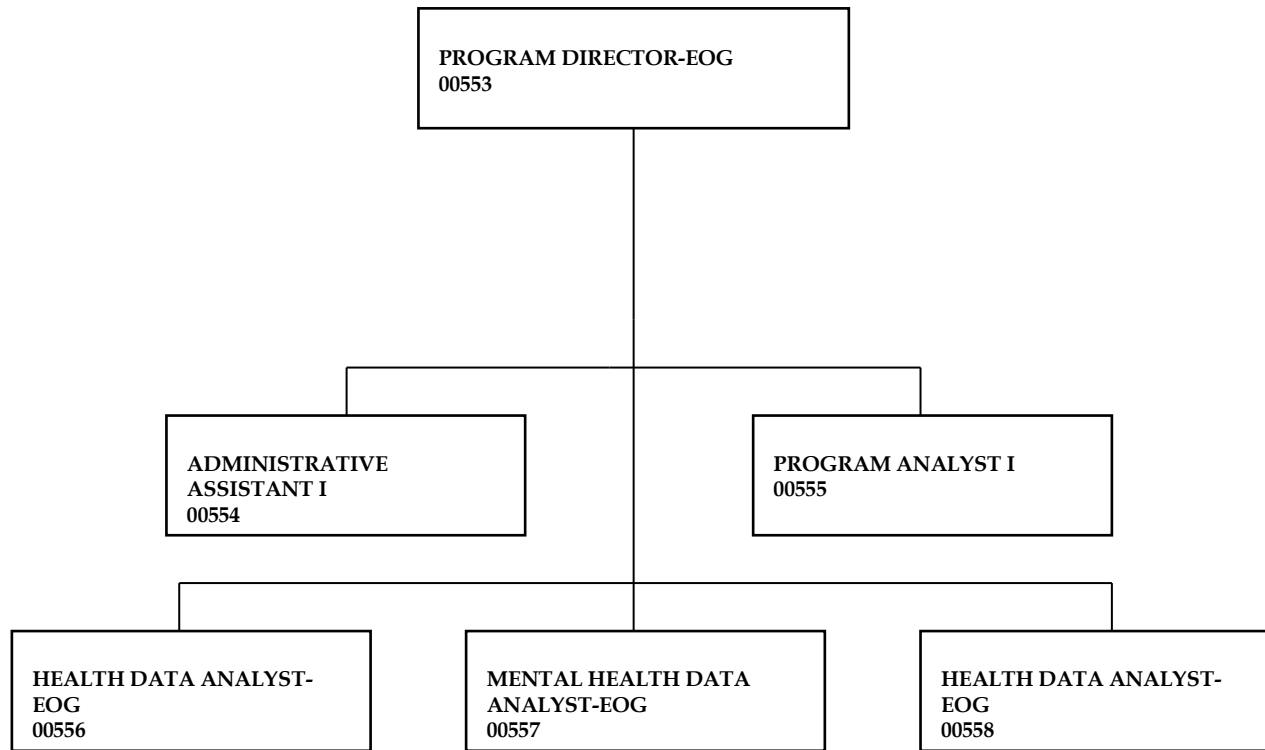
EXECUTIVE OFFICE OF THE GOVERNOR  
Legal Affairs / Notaries Office



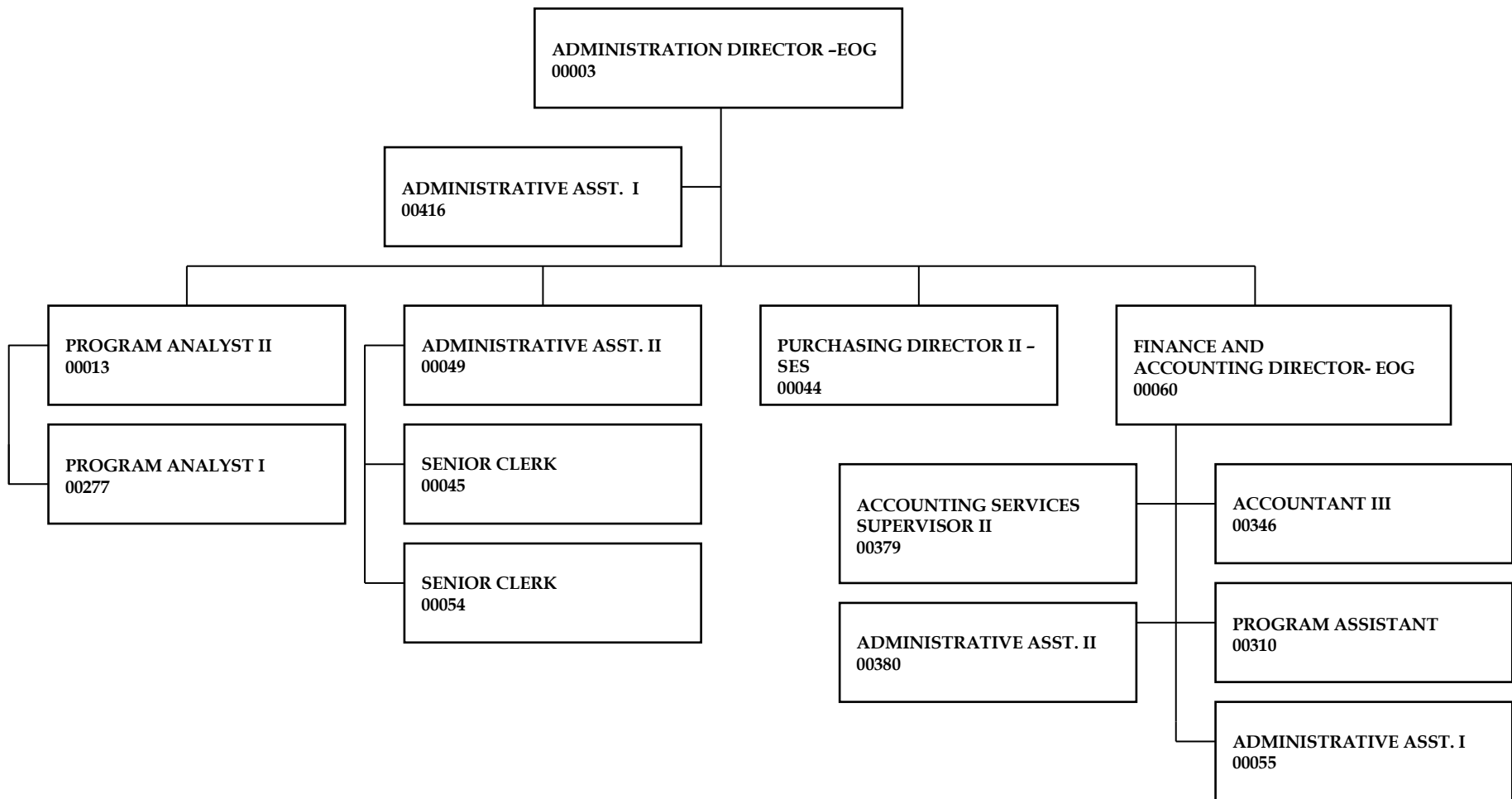
As of June 30, 2015 (12)



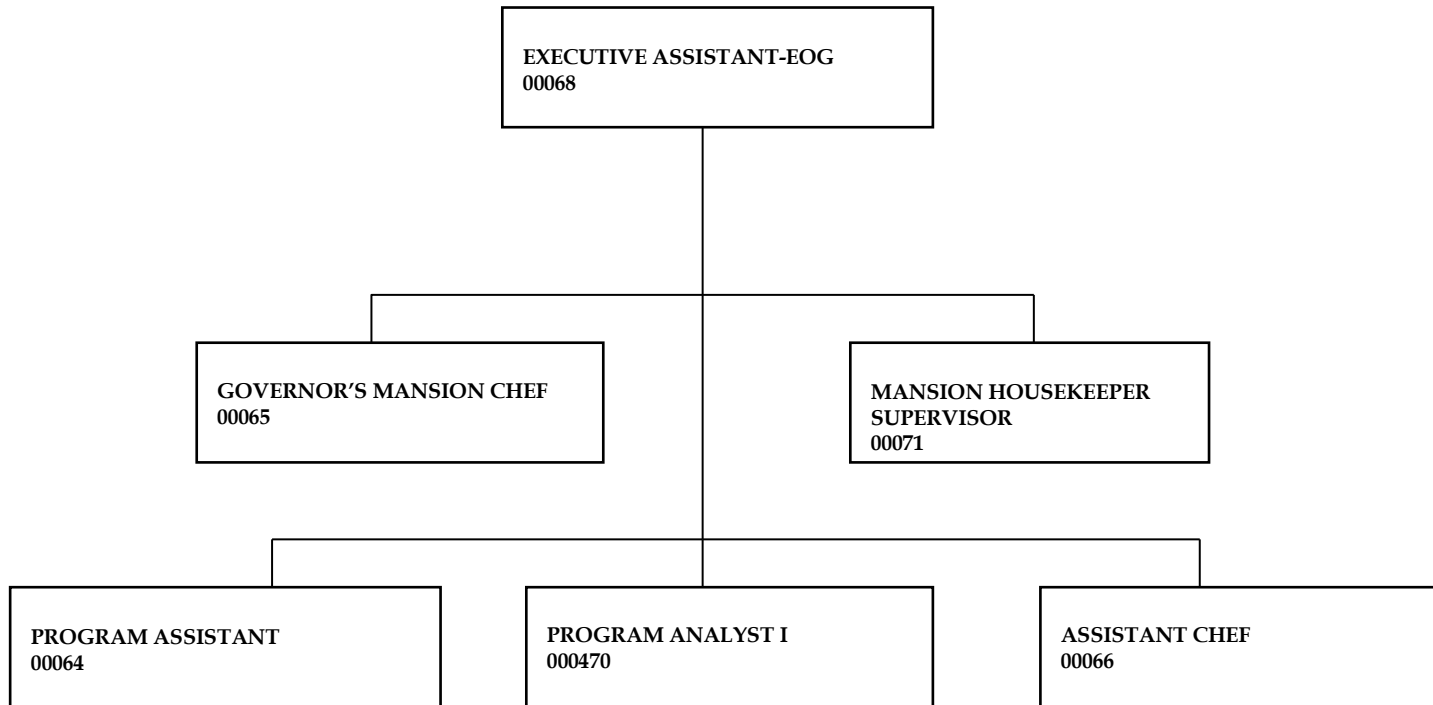
EXECUTIVE OFFICE OF THE GOVERNOR  
Correctional Medical Authority



EXECUTIVE OFFICE OF THE GOVERNOR  
Administration

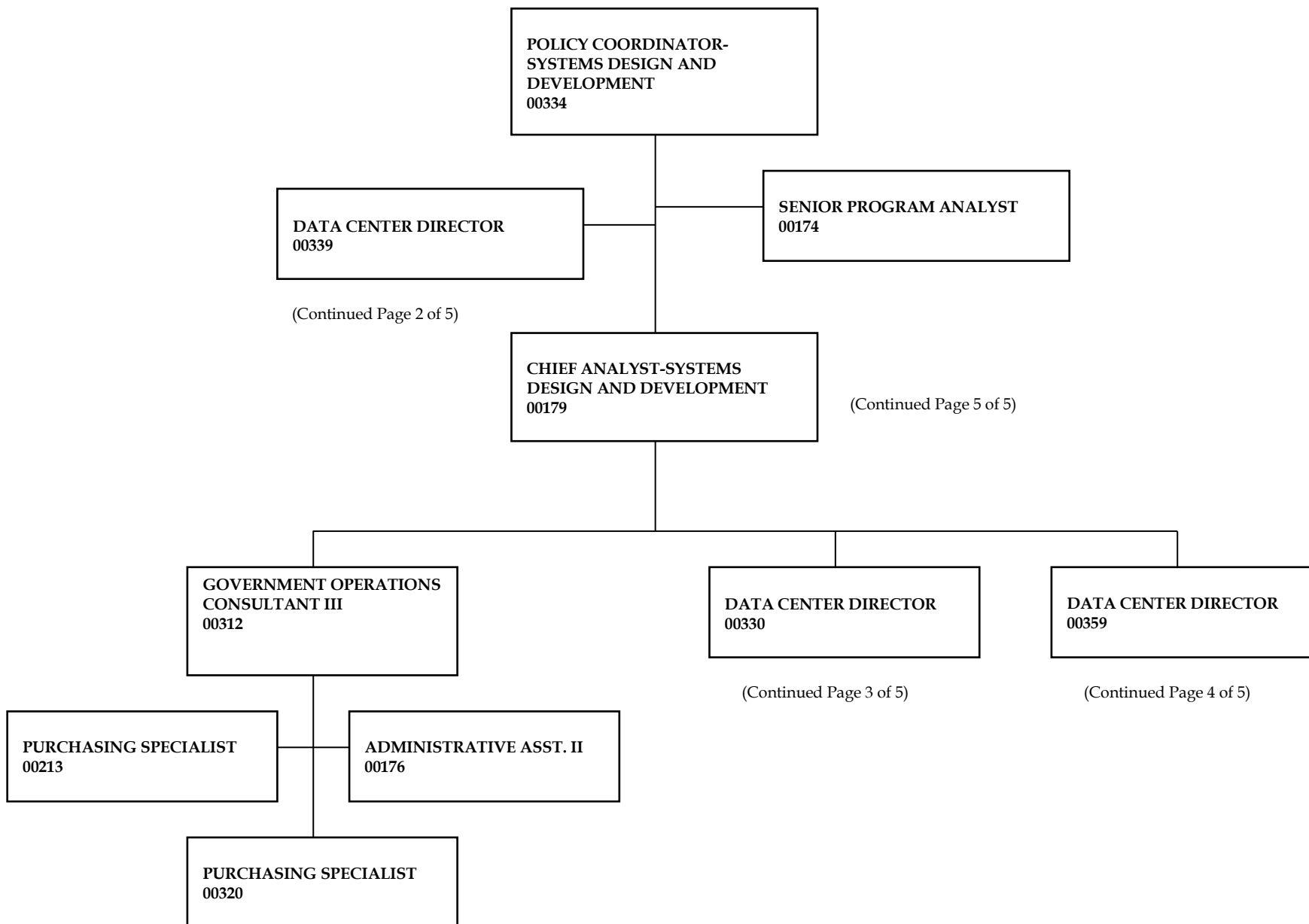


EXECUTIVE OFFICE OF THE GOVERNOR  
Governor's Mansion

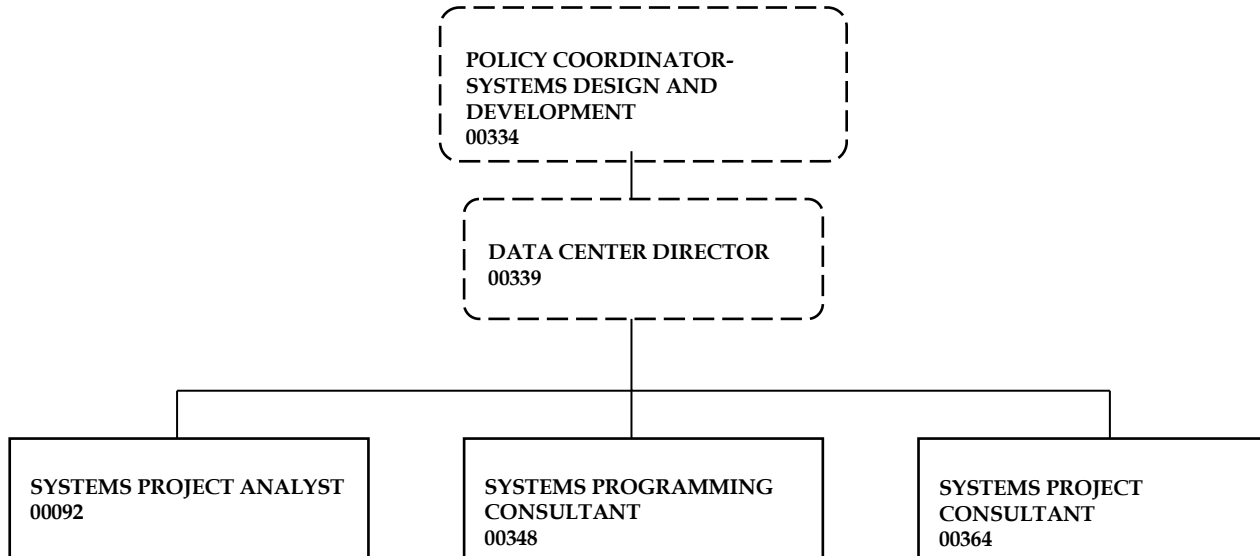


As of June 30, 2015 (6)

**EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
Systems Design and Development**

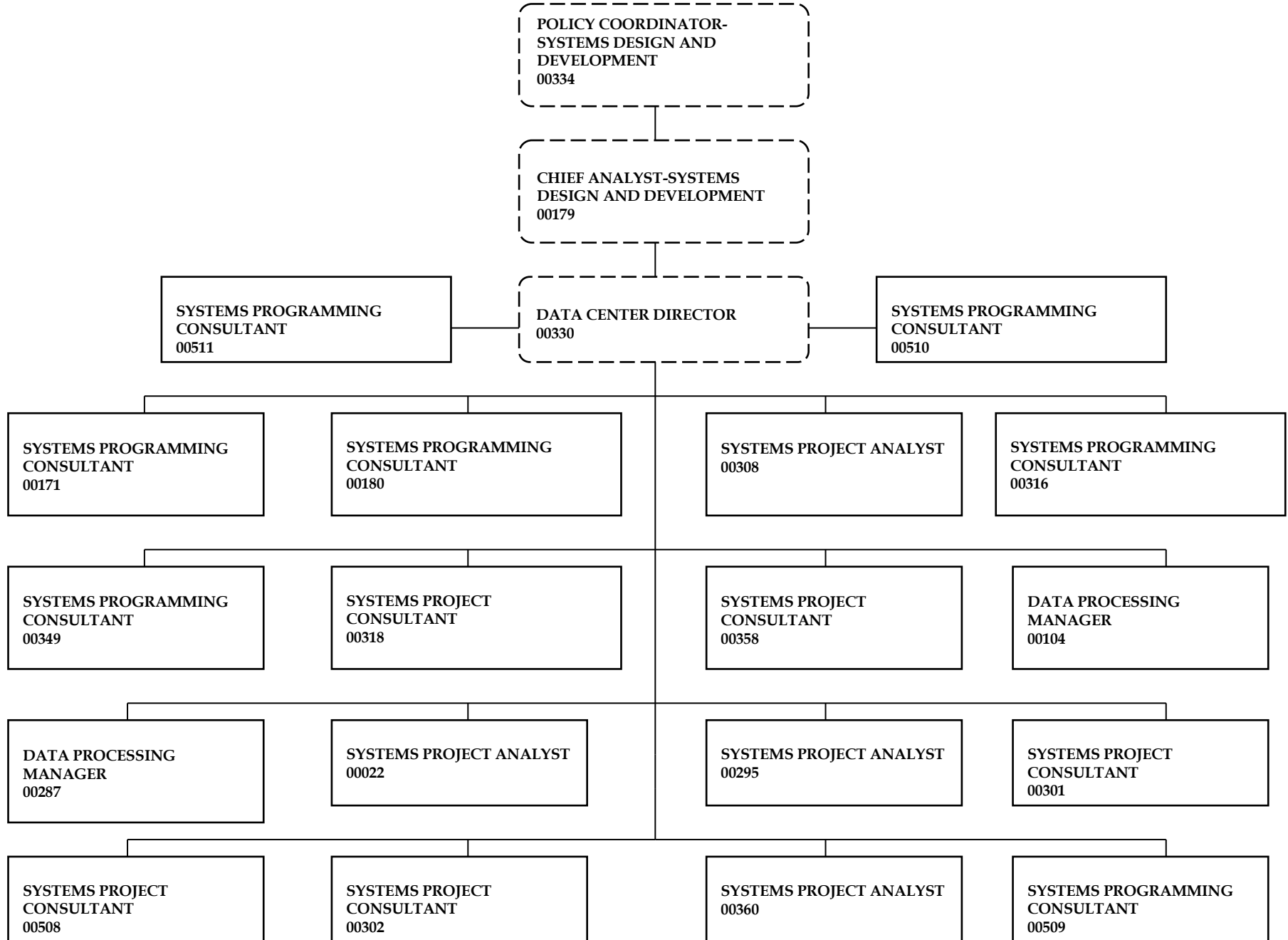


EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
Systems Design and Development

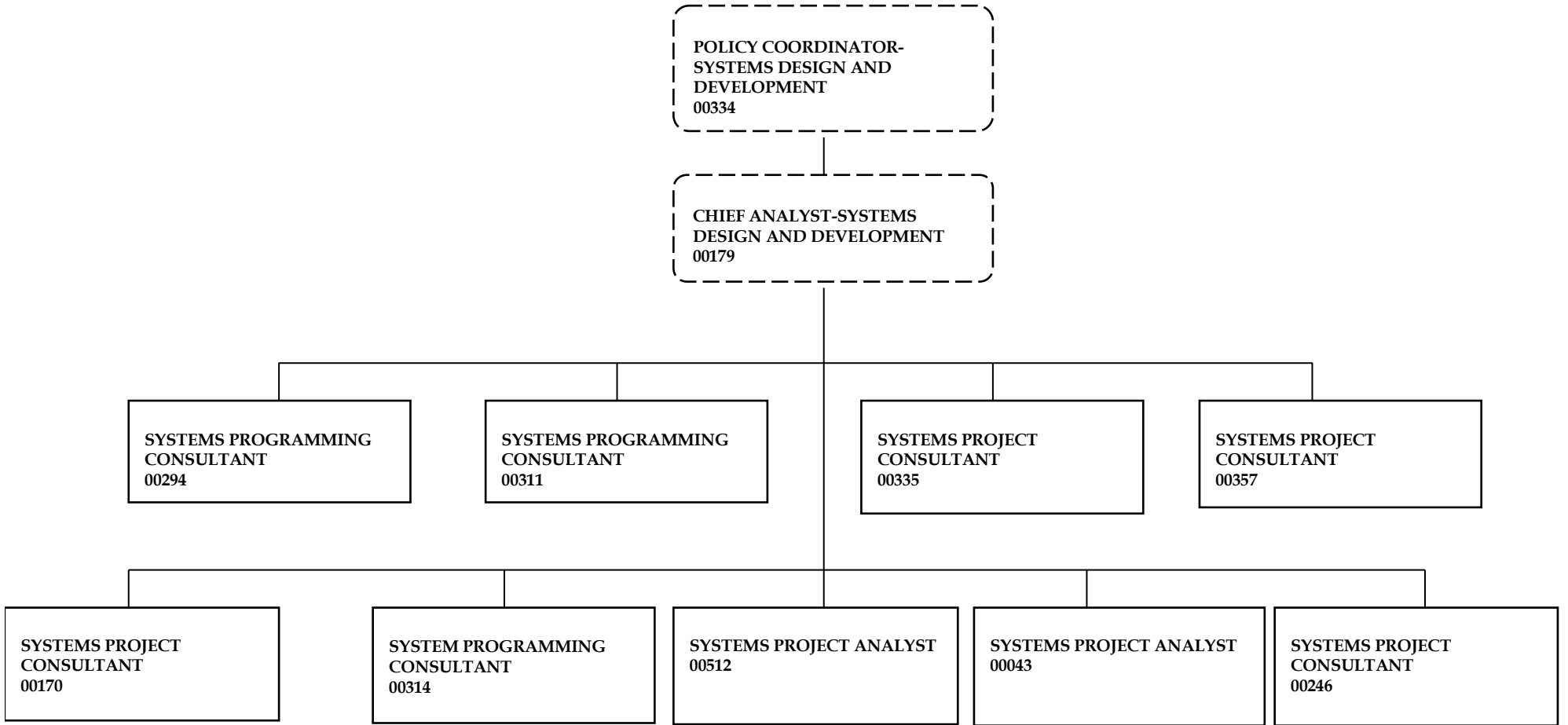


As of June 30, 2015 (3)

**EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
Systems Design and Development**

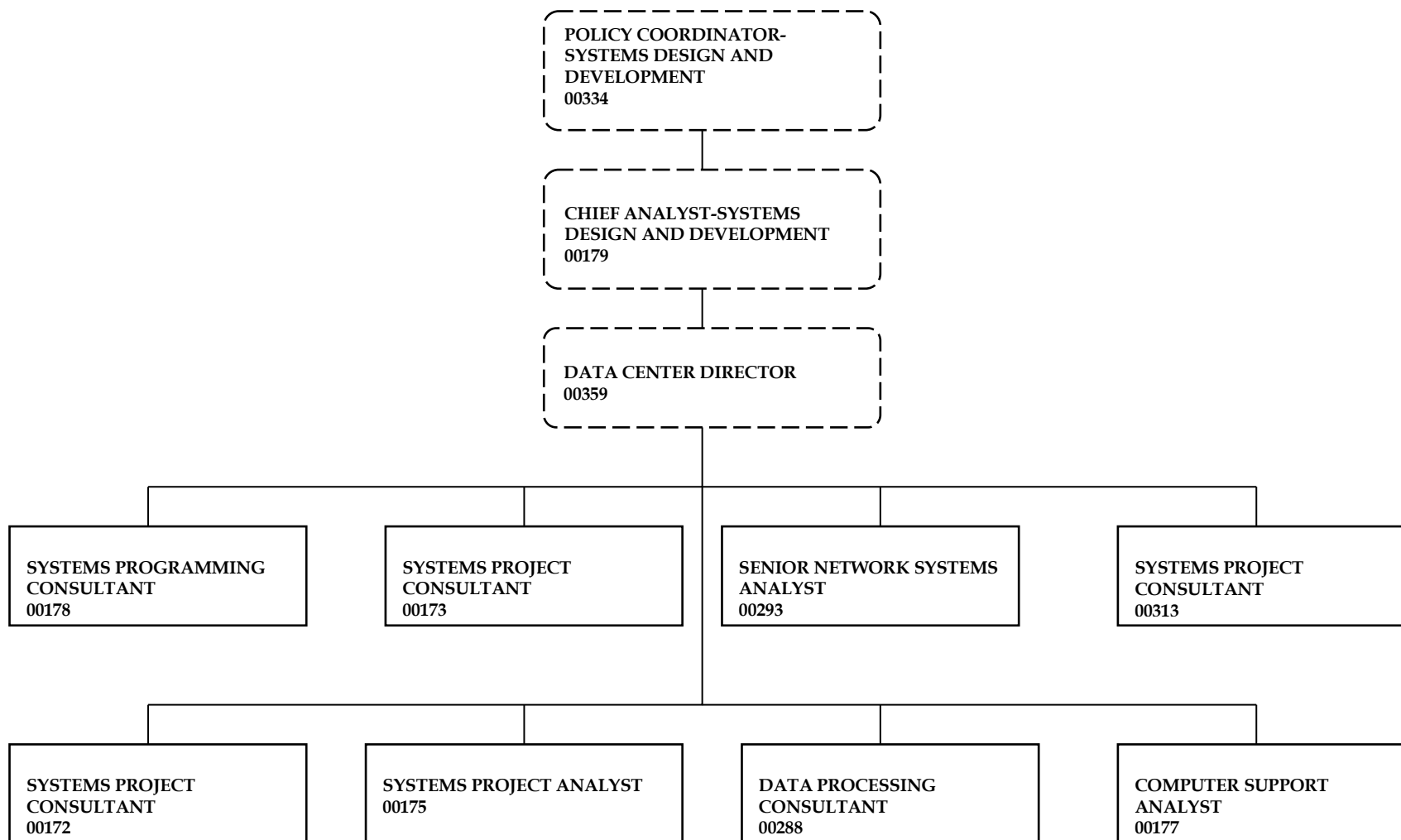


EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
Systems Design and Development



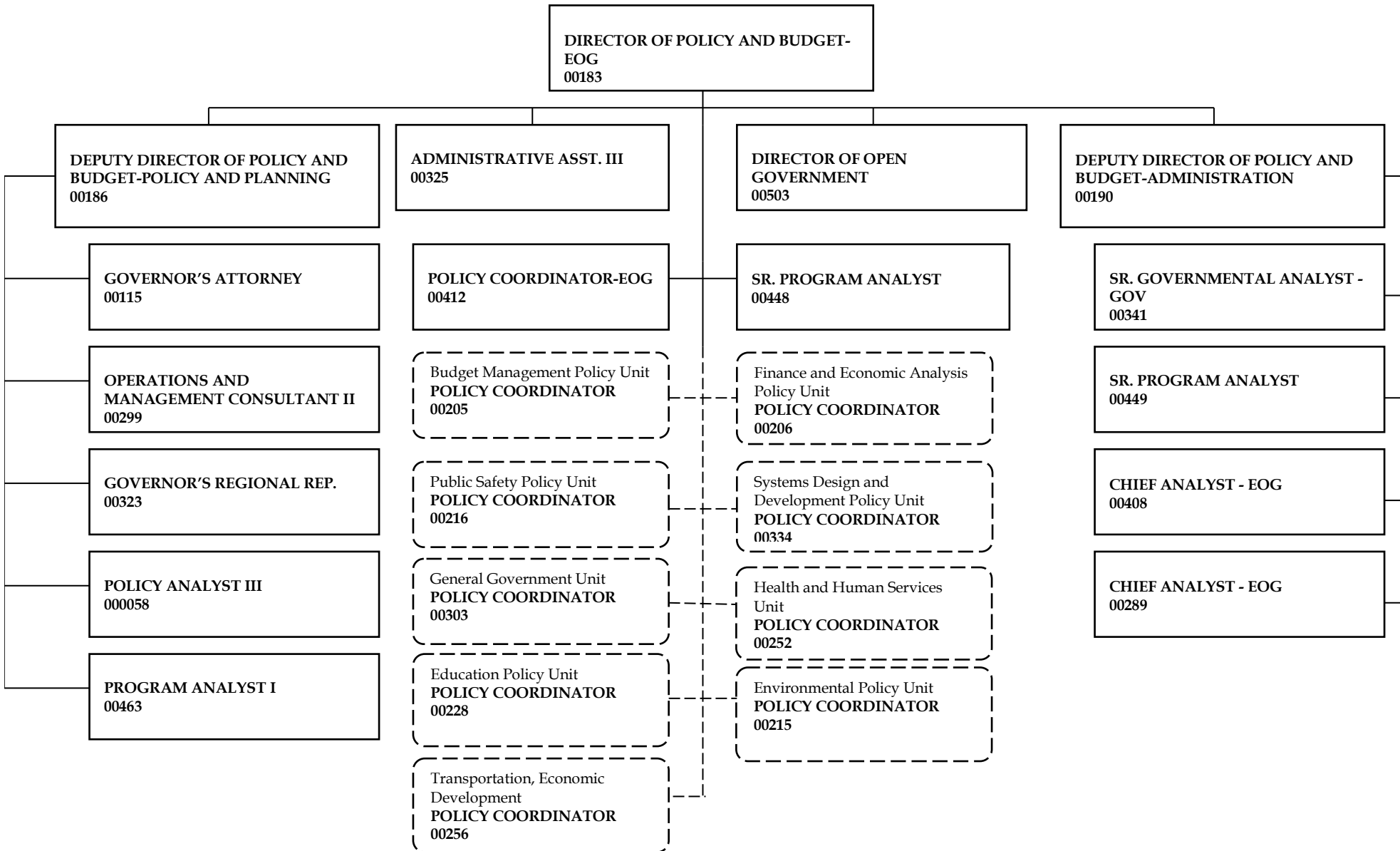
As of June 30, 2015 (9)

EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
Systems Design and Development

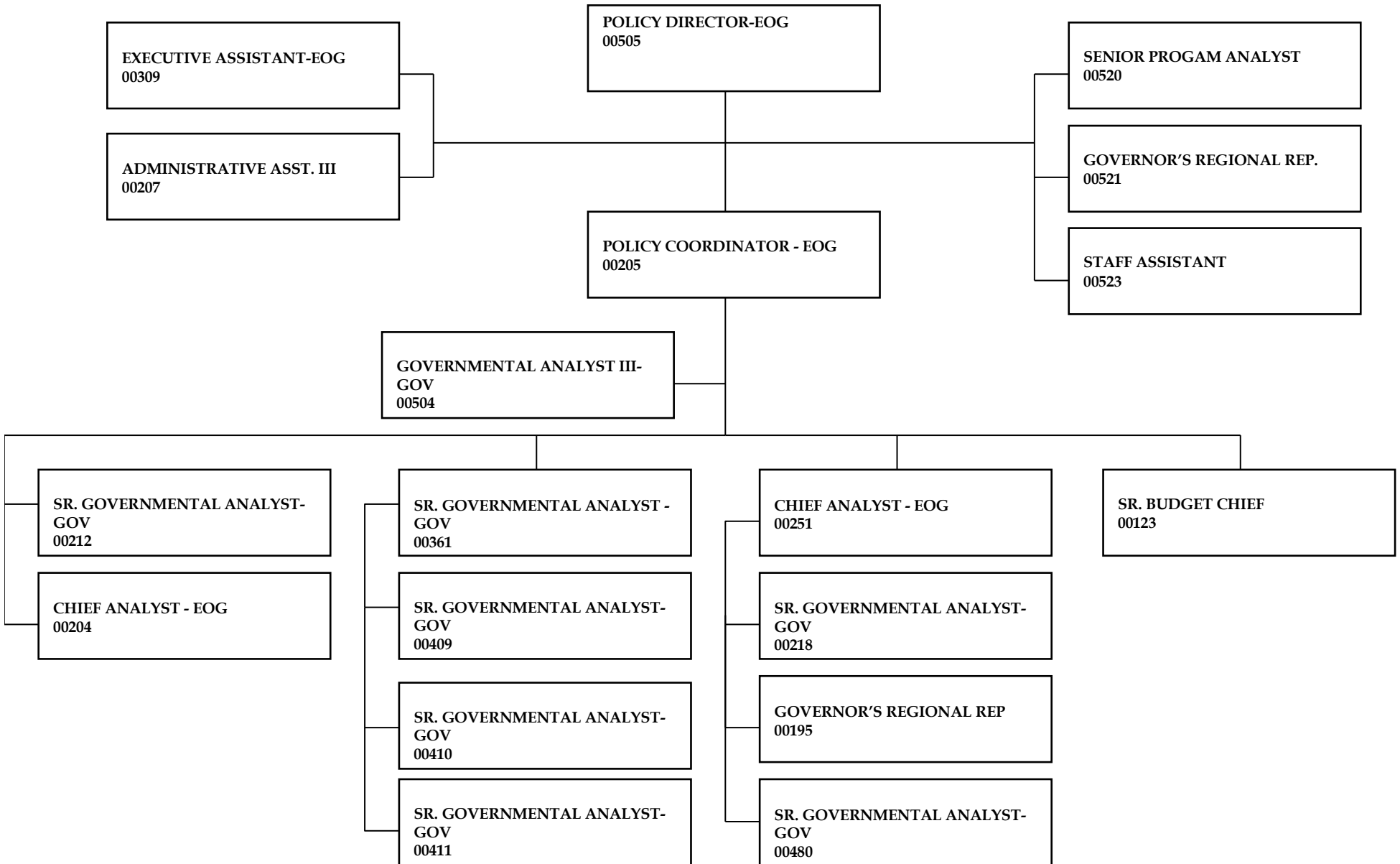




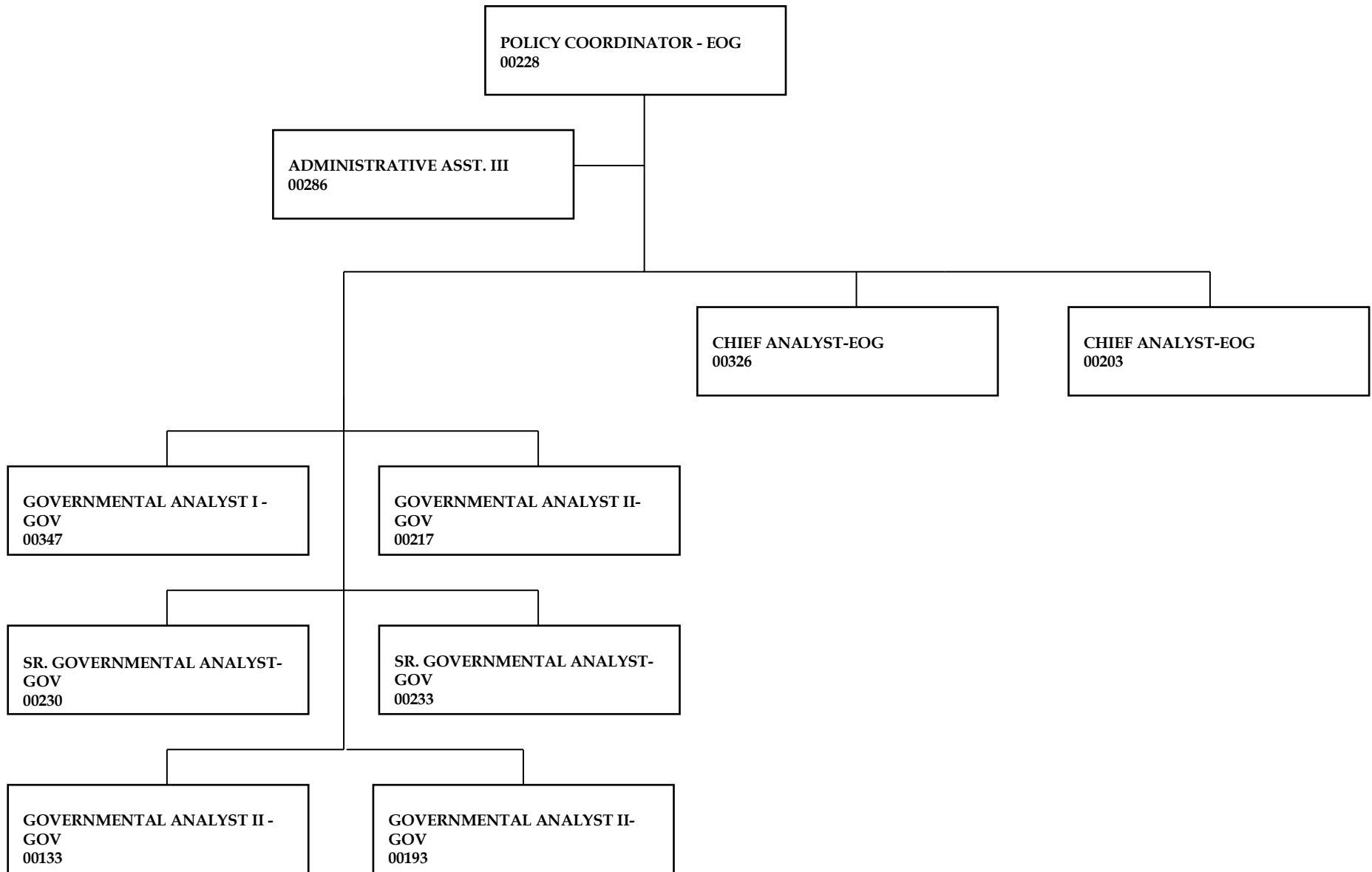
**EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget- Director's Office**



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

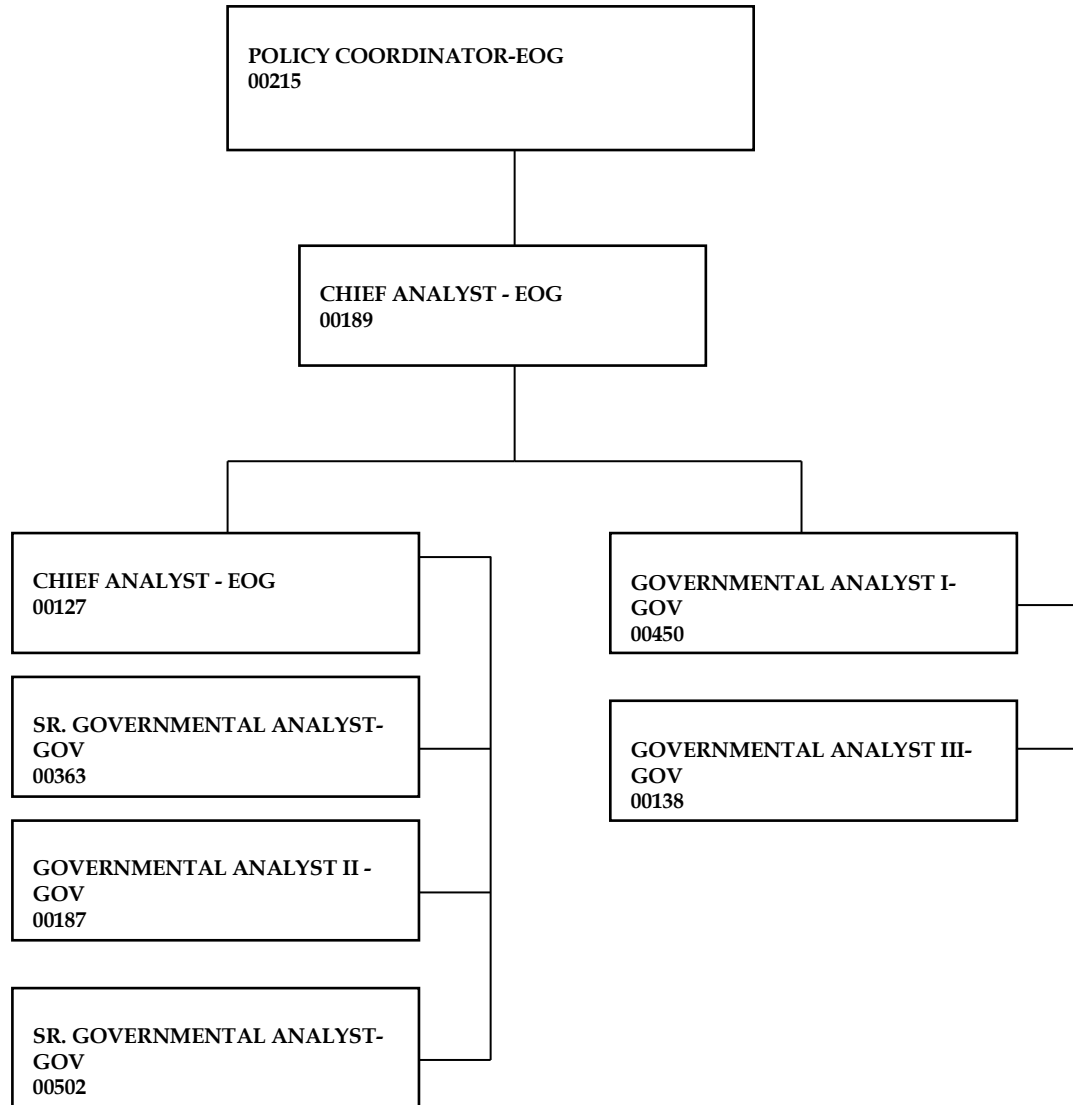


EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
Education Policy Unit

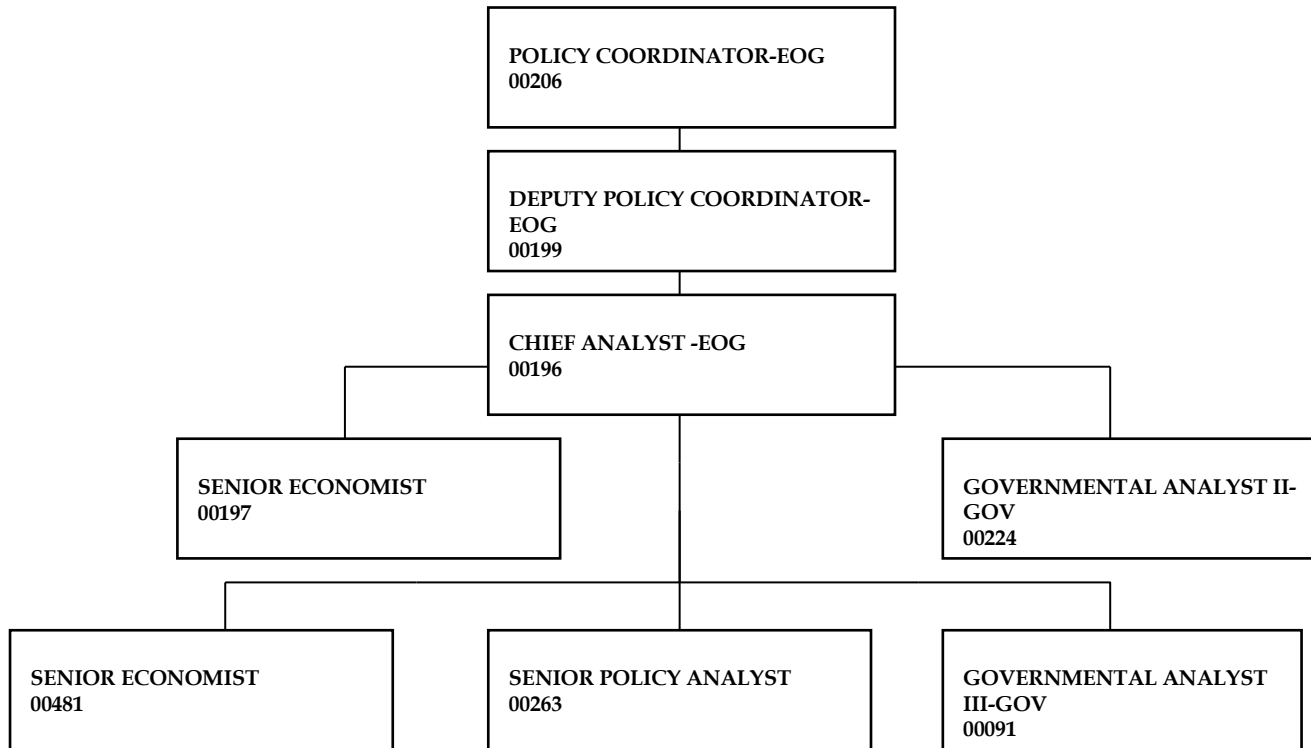


As of June 30, 2015 (10)

EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
Environmental Policy Unit

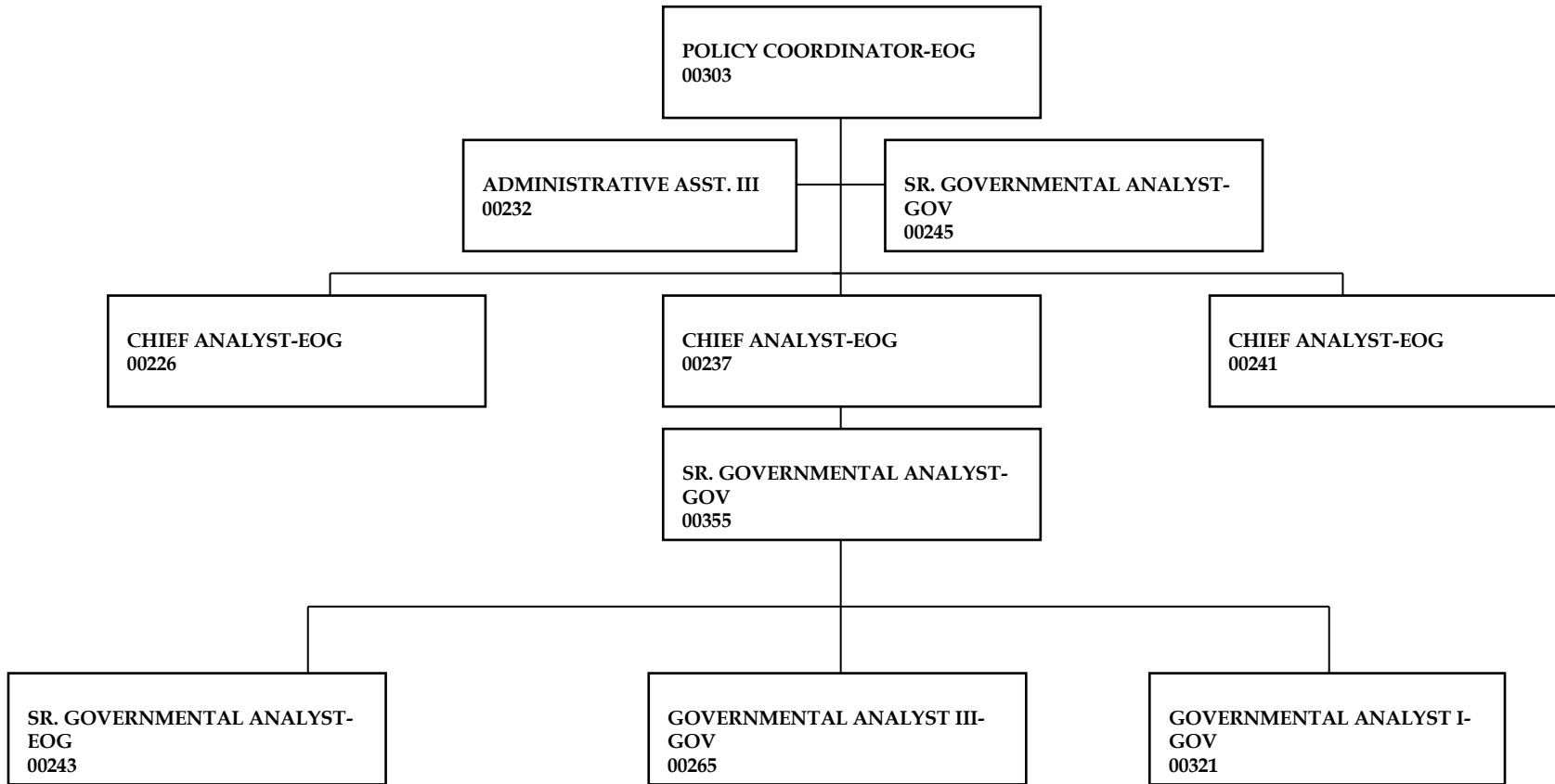


EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
Finance and Economic Analysis Policy Unit



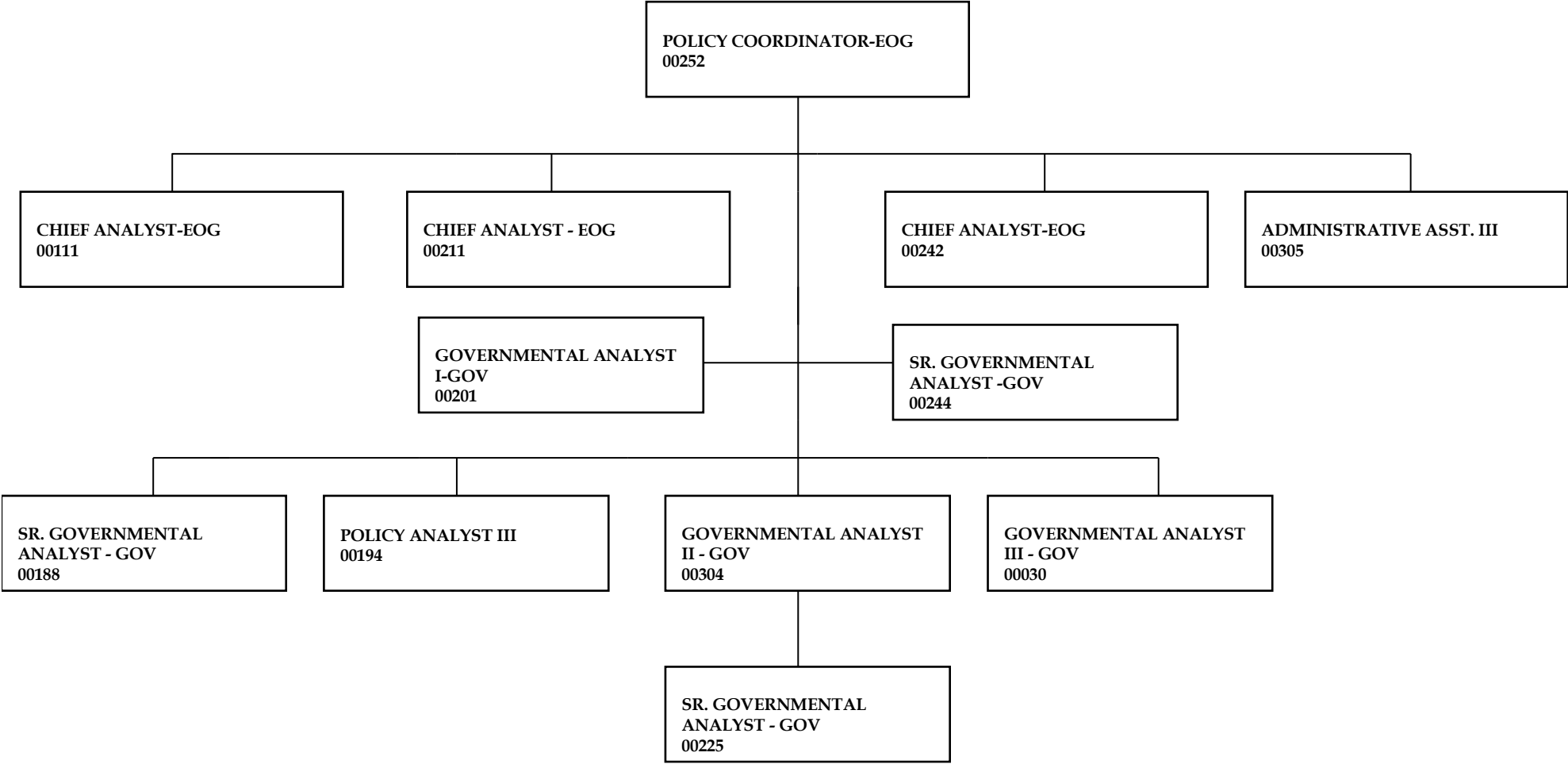
As of June 30, 2015 (8)

EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
General Government Policy Unit

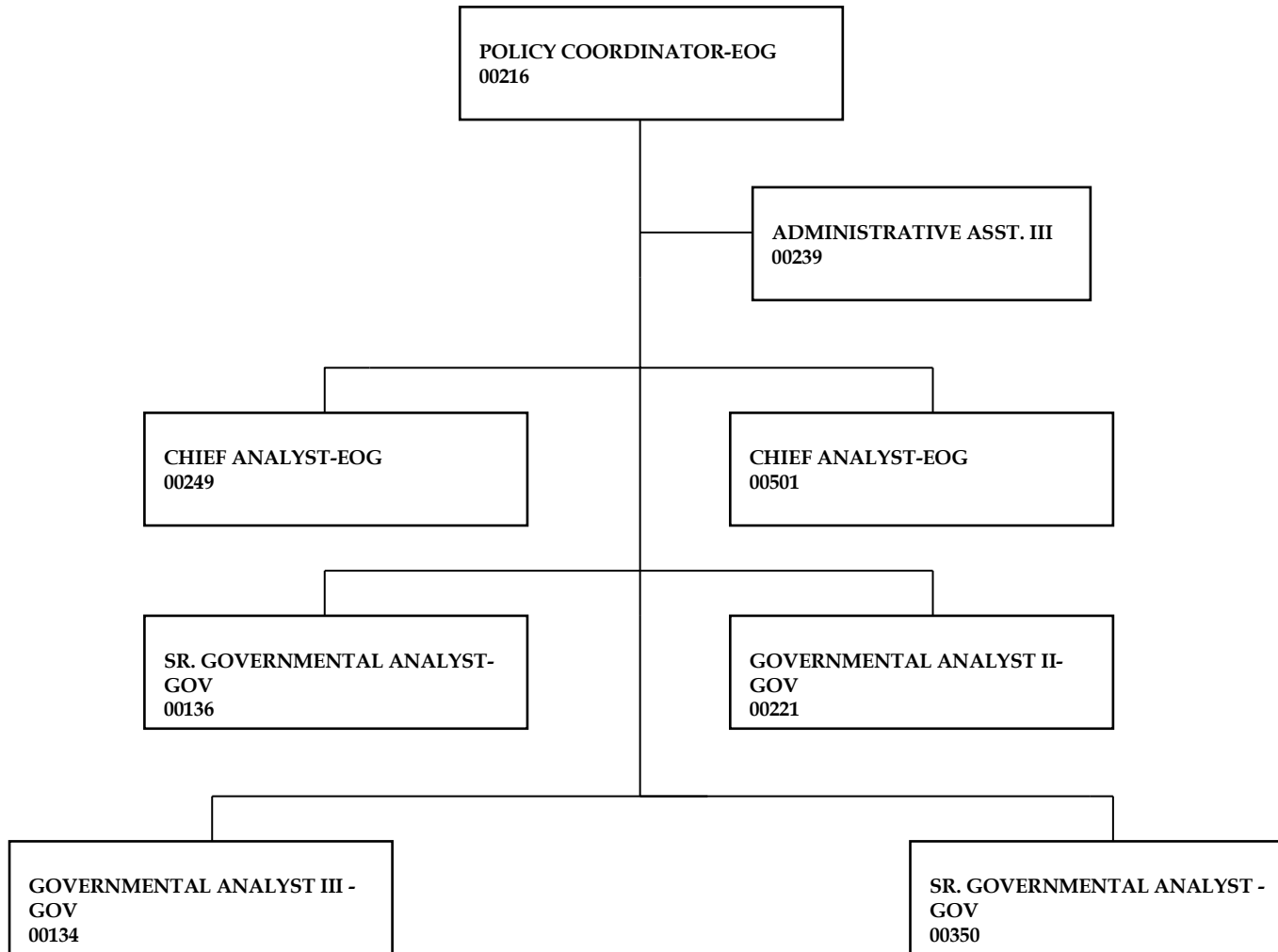


As of June 30, 2015 (10)

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

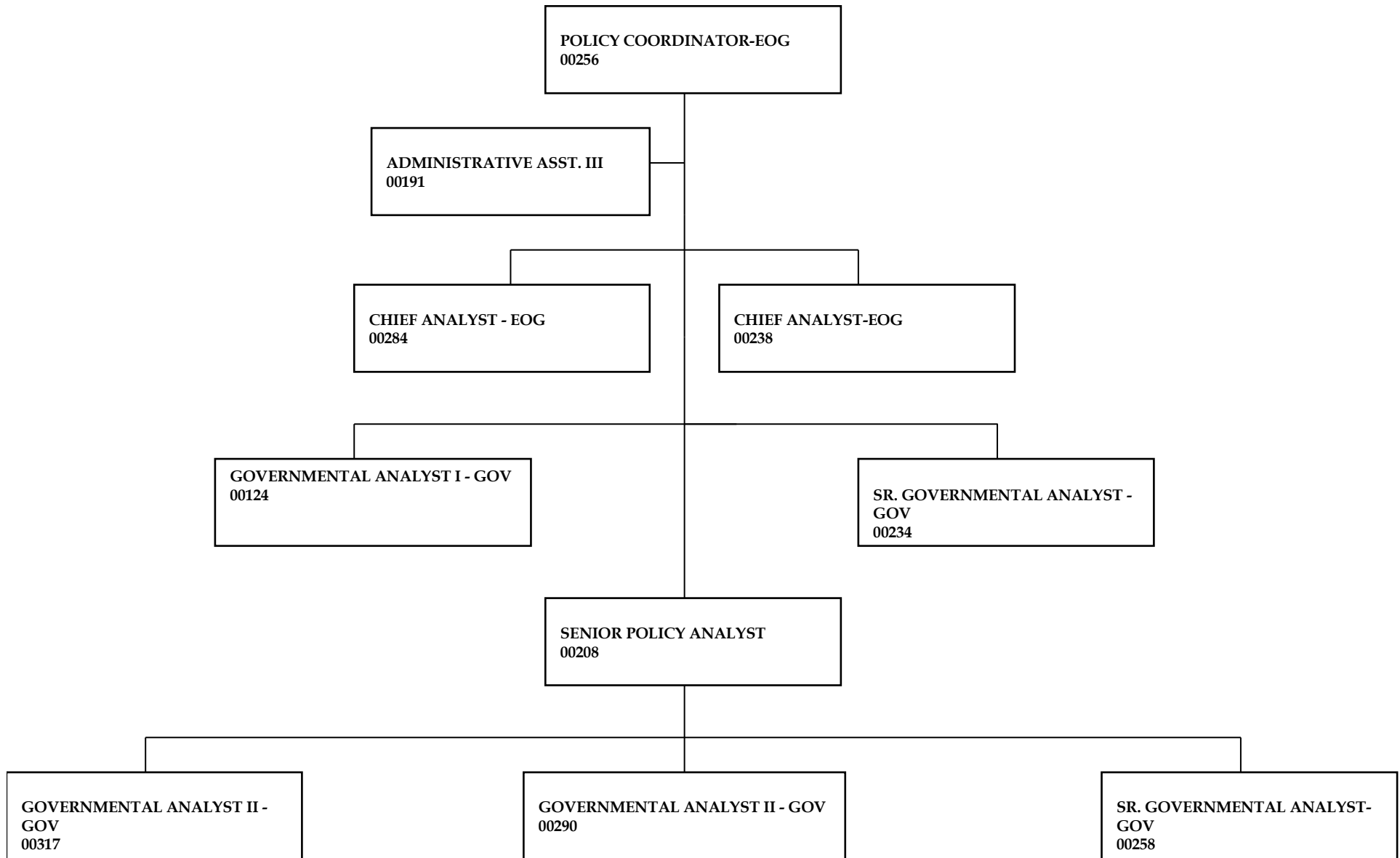


EXECUTIVE OFFICE OF THE GOVERNOR  
Office of Policy and Budget  
Public Safety Policy Unit





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



As of June 30, 2015 (10)



**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 2015 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 2016-2017 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 2016-2017 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a				
b				
c				
d				
e				
f				

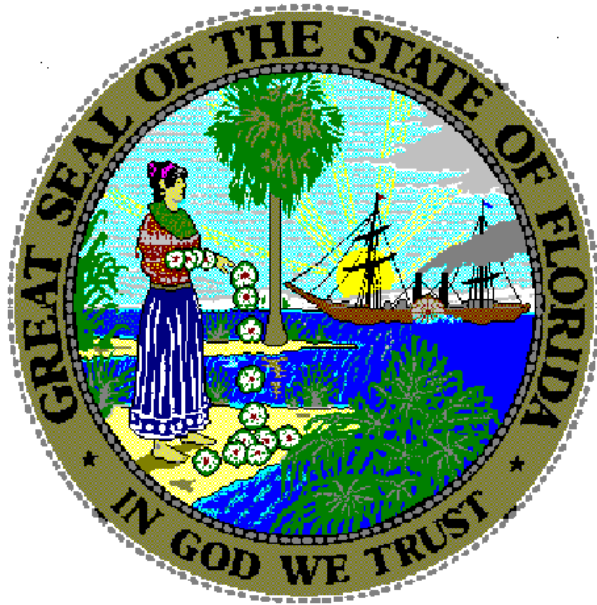
- 3) If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue estimates (from your Schedule I) or budget drivers, please explain the variance(s) below.

\* 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>		
Not Applicable.		
<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  
**2016-2017**



State of Florida  
Executive Office of the Governor

Schedule I Series\*

LEGISLATIVE BUDGET REQUEST  
2016-2017

*\*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:** 2016-17  
**Program:** Executive Direction  
**Fund:** 2339 - Grants and Donations Trust Fund (31000000)

**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 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.)

**SECTION I - FEE COLLECTION**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2015-16</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>
<u>Receipts:</u>			
<u>Transfers from Dept of State (notary)</u>	358,075	359,000	359,000
<u>Employee and Employer Contributions</u>	10,199	10,500	10,500
<u>Sales of goods/services to state agencies</u>	70		
<u>Refunds</u>	8,801		
<u>Tenant Broker Commission</u>			
_____			
_____			
_____			
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>377,145</b>	<b>369,500</b>	<b>369,500</b>

**SECTION II - FULL COSTS**

<u>Direct Costs:</u>			
<u>Transfer to DMS</u>	6,304		
<u>Risk Mgmt Services</u>	8,843		
<u>Salaries and Benefits</u>	216,591		
<u>Other Personal Servies</u>	9,635		
<u>Contracted Services</u>	17,736		
<u>Expenses</u>	26,893		
<u>Payment of Premiums</u>	9,467		
_____			
<u>Enforcing underage drinking laws</u>			
<b>Total Full Costs to Line (B) - Section III</b>	<b>295,469</b>	<b>-</b>	<b>-</b>

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

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	(A)	377,145	369,500	369,500
<b>TOTAL SECTION II</b>	(B)	295,469		
<b>TOTAL - Surplus/Deficit</b>	(C)	81,676	369,500	369,500

**EXPLANATION of LINE C:**

\_\_\_\_\_

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period 2016-17</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 6/30/2015	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,682,103		1,682,103
ADD: Other Cash (See Instructions)			
ADD: Investments	2,296,742		2,296,742
ADD: Outstanding Accounts Receivable	2,155	35,558	37,713
ADD: Anticipated Grant Revenue			
<b>Total Cash plus Accounts Receivable</b>	<b>3,981,000</b>	35,558	4,016,558
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(2,071)		(2,071)
Approved "B" Certified Forwards	(1,440)		(1,440)
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)	(570)		(570)
LESS: AP not CF	(230)		(230)
LESS: AP not CF	(40,671)		(40,671)
<b>Unreserved Fund Balance, 07/01/15</b>	<b>3,936,018</b>	35,558	3,971,576 **

**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: 2016-17**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/15**

Total all GLC's 5XXXX for governmental funds; [ 3,937,457.00 ] (A)  
 GLC 539XX for proprietary and fiduciary funds

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

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

SWFS Receivable from Federal gov't [ ] (C)

SWFS Adjustment To book Account Receivable from DEP,DOS [ 35,558.00 ] (C)

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [ 1,440.00 ] (D)

Rounding adjustment [ 1.00 ] (D)

[ ] (D)

[ ] (D)

[ ] (D)

[ ] (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** [ 3,971,576.00 ] (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)** [ 3,971,576.00 ] (F)

**DIFFERENCE:** [ 0.00 ] (G)\*

**\*SHOULD EQUAL ZERO.**

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

**Department:** Executive Office of the Governor **Budget Period:** **2016-17**  
**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 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>

Receipts:

Transfers from the Legislature	5,702,809	5,701,861	5,701,861
<b>Total Fee Collection to Line (A) - Section III</b>	<b>5,702,809</b>	<b>5,701,861</b>	<b>5,701,861</b>

**SECTION II - FULL COSTS**

Direct Costs:

Salaries and Benefits	4,060,264		
Other Personal Servies	8,333		
Expenses	520,933		
Contracted Services	203,931		
Operating Capital Outlay	48,306		
Risk Mgt & Statewide HR Contract	23,241		
Other Data Processing SVCS	21,309		
<b>Total Full Costs to Line (B) - Section III</b>	<b>4,886,317</b>	<b>-</b>	<b>-</b>

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

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	5,702,809	5,701,861	5,701,861
TOTAL SECTION II	(B)	4,886,317	-	-
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>816,492</b>	<b>5,701,861</b>	<b>5,701,861</b>

**EXPLANATION of LINE C:**

\_\_\_\_\_

\_\_\_\_\_

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period 2016-17</b>
<b>Trust Fund Title:</b>	Executive Office of the Governor
<b>Budget Entity:</b>	Planning and Budgeting System Trust Fund
<b>LAS/PBS Fund Number:</b>	31100500
	2535

	Balance as of 6/30/2015	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	6,052,843.33 (A)		6,052,843.33
ADD: Other Cash (See Instructions)			
ADD: Investments			
ADD: Outstanding Accounts Receivable	4,799.48 (D)		
ADD: _____			
<b>Total Cash plus Accounts Receivable</b>	<b>6,057,642.81 (F)</b>		6,057,642.81
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(44,062.22) (H)		(44,062.22)
Approved "B" Certified Forwards	(23,548.89) (H)		(23,548.89)
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Nonoperating)			-
LESS: AP not CF	(14,430.82) (J)		(14,430.82)
<b>Unreserved Fund Balance, 07/01/15</b>	<b>5,975,600.88 (K)</b>	-	5,975,600.88 **

**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>Department Title:</b>	<b>Budget Period: 2016-17</b> Executive Office of the Governor
<b>Trust Fund Title:</b>	Planning and Budgeting System Trust Fund
<b>LAS/PBS Fund Number:</b>	2535

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/15</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<b>(6,000,177.06)</b> (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment #	
SWFS Adjustment # and Description	
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	23,548.89 (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
A/P not C/F-Compensated Absences GLC 38600	1,027.29 (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>(5,975,600.88)</b> (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<b>(5,975,600.88)</b> (F)
<b>DIFFERENCE:</b>	<b>0.00</b> (G)*

**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2016 - 17**

**Department:** Executive Office of the Governor

**Chief Internal Auditor:** Melinda Miguel

**Budget Entity:** 31100100, 31100500, 31100600

**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
N/A			There are no major findings and recommendations from audit reports issued by either the Auditor General or the Chief Inspector General from the current fiscal year or the previous fiscal year to be summarized.		



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

**31700100  
Division of Emergency Management**

**Legislative Budget Request 2016-2017**

**Manual Exhibits, Schedules and Supporting  
Documentation**





STATE OF FLORIDA

# DIVISION OF EMERGENCY MANAGEMENT

RICK SCOTT  
Governor

BRYAN W. KOON  
Director

## LEGISLATIVE BUDGET REQUEST

Division of Emergency Management

Tallahassee, Florida

September 15, 2015

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,

Bryan W. Koon  
Director, Division of Emergency Management

BK/sfm



310000 EXECUTIVE OFFICE OF THE GOVERNOR  
 10 2 021007 ADMINISTRATIVE TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	553,042.13
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	234,615.56
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	328.65
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	9,957.45-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	43,408.96-
	** GL 31100 TOTAL	53,366.41-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	1,222.56-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	42.62-
	** GL 32100 TOTAL	1,265.18-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	136.23-
040000 CF	EXPENSES	4,772.29-
100777	CONTRACTED SERVICES	112.98-
210021	SOUTHWOOD SRC	0.00
210021 CF	SOUTHWOOD SRC	24,257.67-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	34.71-
	** GL 35300 TOTAL	29,313.88-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	105.73-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	703,935.14-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	4,642.63
100777 CF	CONTRACTED SERVICES	14,993.21
	** GL 94100 TOTAL	19,635.84

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BEGINNING TRIAL BALANCE BY FUND  
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310000 EXECUTIVE OFFICE OF THE GOVERNOR  
10 2 021007 ADMINISTRATIVE TRUST FUND  
G-L G-L ACCOUNT NAME

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
040000 CF	EXPENSES	4,642.63-
100777 CF	CONTRACTED SERVICES	14,993.21-
	** GL 98100 TOTAL	19,635.84-
	*** FUND TOTAL	0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 191001 EMERGENCY MANAGEMENT PREPAREDNESS & ASSISTANCE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,164,722.86
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	6,310,981.64
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	6,302.83
25500	ADVANCES TO OTHER GOVERNMENTS/ENTITIES	
000000	BALANCE BROUGHT FORWARD	21,396.75
180205	TR OTHER FUNDS W/I AGY	21,396.75-
	** GL 25500 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	7,456.89-
100067	G/A-PYMT FL/CIVIL AIR PTRL	0.00
100067	CF G/A-PYMT FL/CIVIL AIR PTRL	24,750.00-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	88,906.96-
101123	G/A-EMERGENCY MGMT PRGS	0.00
101123	CF G/A-EMERGENCY MGMT PRGS	93,065.35-
105009	STWIDE HURR PREP AND PLAN	0.00
105009	CF STWIDE HURR PREP AND PLAN	17,291.66-
105158	DISASTER ACTIVITY-STATE	0.00
105158	CF DISASTER ACTIVITY-STATE	4,892.75-
	** GL 31100 TOTAL	236,363.61-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,282.61-
105158	DISASTER ACTIVITY-STATE	0.00
105158	CF DISASTER ACTIVITY-STATE	123.27-
	** GL 32100 TOTAL	1,405.88-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000	BALANCE BROUGHT FORWARD	2,993.62
180205	TR OTHER FUNDS W/I AGY	3,032.03-
185080	TR TO ADMIN TF	0.00
	** GL 35200 TOTAL	38.41-

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 191001 EMERGENCY MANAGEMENT PREPAREDNESS & ASSISTANCE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	8.56-
040000	EXPENSES	3,154.04-
040000 CF	EXPENSES	12,305.55-
100777	CONTRACTED SERVICES	0.00
105009	STWIDE HURR PREP AND PLAN	0.00
105009 CF	STWIDE HURR PREP AND PLAN	2,840.98-
210021	SOUTHWOOD SRC	0.00
210021 CF	SOUTHWOOD SRC	11,923.13-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	665.79-
	** GL 35300 TOTAL	30,898.05-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	1,125.08-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	9,212,176.30-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	30,786.27
060000 CF	OPERATING CAPITAL OUTLAY	2,244.28
100777 CF	CONTRACTED SERVICES	72,447.41
101123 CF	G/A-EMERGENCY MGMT PRGS	2,473,185.27
103644 CF	COMM ON COMMUNITY SERVICE	100,043.85
105009 CF	STWIDE HURR PREP AND PLAN	123,052.70
105158 CF	DISASTER ACTIVITY-STATE	72,062.17
	** GL 94100 TOTAL	2,873,821.95
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	30,786.27-
060000 CF	OPERATING CAPITAL OUTLAY	2,244.28-
100777 CF	CONTRACTED SERVICES	72,447.41-
101123 CF	G/A-EMERGENCY MGMT PRGS	2,473,185.27-
103644 CF	COMM ON COMMUNITY SERVICE	100,043.85-
105009 CF	STWIDE HURR PREP AND PLAN	123,052.70-
105158 CF	DISASTER ACTIVITY-STATE	72,062.17-
	** GL 98100 TOTAL	2,873,821.95-
	*** 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	312,874.85
15100	ACCOUNTS RECEIVABLE	
001800	REFUNDS	42.95
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	362.83
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	2,401,375.22
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	5,775.31-
050385	DISASTER PREP PLAN & ADMIN	37,506.36-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	21,820.73-
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	1,523,090.50-
102350	G/A-REPTV FLOOD CLAIM PRG	0.00
102350	CF G/A-REPTV FLOOD CLAIM PRG	67,484.79-
103534	G/A-ST/FED DIS RELIEF-ADMN	211,544.35-
105009	STWIDE HURR PREP AND PLAN	0.00
105009	CF STWIDE HURR PREP AND PLAN	155,814.62-
105162	G/A-SEVERE REPETITIVE LOSS	0.00
105162	CF G/A-SEVERE REPETITIVE LOSS	38,479.33-
105264	G/A-PREDISASTER MITIGATION	0.00
105264	CF G/A-PREDISASTER MITIGATION	233,659.47-
105865	G/A-FLOOD MITIGATION/PROG	0.00
105865	CF G/A-FLOOD MITIGATION/PROG	23.18-
107889	HAZARDOUS/EMERGENCY/GRANT	0.00
107889	CF HAZARDOUS/EMERGENCY/GRANT	38,614.95-
	** GL 31100 TOTAL	2,333,813.59-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,282.70-
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	328.71-
	** GL 32100 TOTAL	1,611.41-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	38.78-
040000	EXPENSES	4,743.89-
040000	CF EXPENSES	14,414.62-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
100197	G/A-IMPLEMENTATION GRANTS	69,067.74-
100197 CF	G/A-IMPLEMENTATION GRANTS	160.31-
105009	STWIDE HURR PREP AND PLAN	0.00
105009 CF	STWIDE HURR PREP AND PLAN	3,810.43-
181020	TR/FUNDS/DOMESTIC SECURITY	189,805.04-
210021	SOUTHWOOD SRC	0.00
210021 CF	SOUTHWOOD SRC	39,637.10-
	** GL 35300 TOTAL	321,677.91-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	22,332.70-
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	104,287.98-
000700	U S GRANTS	0.00
	** GL 38800 TOTAL	104,287.98-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	69,067.74
94100	ENCUMBRANCES	
040000 CF	EXPENSES	26,269.26
050385	DISASTER PREP PLAN & ADMIN	2,623,227.91
060000 CF	OPERATING CAPITAL OUTLAY	2,244.31
100777 CF	CONTRACTED SERVICES	67,606.79
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	16,796,494.13
102350	G/A-REPTV FLOOD CLAIM PRG	229,826.40
102350 CF	G/A-REPTV FLOOD CLAIM PRG	292,538.14
103534	G/A-ST/FED DIS RELIEF-ADMN	1,080,043.47
105009 CF	STWIDE HURR PREP AND PLAN	25,739.04
105162	G/A-SEVERE REPETITIVE LOSS	5,309,504.88
105162 CF	G/A-SEVERE REPETITIVE LOSS	252,836.47
105264 CF	G/A-PREDISASTER MITIGATION	2,957,486.25
105865 CF	G/A-FLOOD MITIGATION/PROG	4,845,469.97
107889	HAZARDOUS/EMERGENCY/GRANT	48,004.14
107889 CF	HAZARDOUS/EMERGENCY/GRANT	184,255.39
181020	TR/FUNDS/DOMESTIC SECURITY	10,035,453.06
	** GL 94100 TOTAL	44,776,999.61
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	26,269.26-
050385	DISASTER PREP PLAN & ADMIN	2,623,227.91-
060000 CF	OPERATING CAPITAL OUTLAY	2,244.31-
100777 CF	CONTRACTED SERVICES	67,606.79-
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	16,796,494.13-
102350	G/A-REPTV FLOOD CLAIM PRG	229,826.40-

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
20 2 261037 FEDERAL GRANTS TRUST FUND  
G-L G-L ACCOUNT NAME

CAT		G-L ACCOUNT NAME	BEGINNING BALANCE
102350	CF	G/A-REPTV FLOOD CLAIM PRG	292,538.14-
103534		G/A-ST/FED DIS RELIEF-ADMN	1,080,043.47-
105009	CF	STWIDE HURR PREP AND PLAN	25,739.04-
105162		G/A-SEVERE REPETITIVE LOSS	5,309,504.88-
105162	CF	G/A-SEVERE REPETITIVE LOSS	252,836.47-
105264	CF	G/A-PREDISASTER MITIGATION	2,957,486.25-
105865	CF	G/A-FLOOD MITIGATION/PROG	4,845,469.97-
107889		HAZARDOUS/EMERGENCY/GRANT	48,004.14-
107889	CF	HAZARDOUS/EMERGENCY/GRANT	184,255.39-
181020		TR/FUNDS/DOMESTIC SECURITY	10,035,453.06-
		** GL 98100 TOTAL	44,776,999.61-
		*** FUND TOTAL	0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 339047 GRANTS & DONATIONS TRUST FUND DISASTER

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	76,889.64
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	23,755,101.65
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	23,659.82
15500	CONTRACTS AND GRANTS RECEIVABLE	
105150	G/A-PUBLIC ASSISTANCE	2,243,909.42
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
101028	PUBLIC ASST/04 HURR-ST OP	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	1,347.21-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	8,457.69-
105009	STWIDE HURR PREP AND PLAN	0.00
105009	CF STWIDE HURR PREP AND PLAN	5,085.28-
105150	G/A-PUBLIC ASSISTANCE	0.00
105150	CF G/A-PUBLIC ASSISTANCE	614,556.67-
105152	PUBLIC ASSISTANCE-ST OPS	0.00
105152	CF PUBLIC ASSISTANCE-ST OPS	412,438.56-
105154	G/A-HAZARD MITIGATION	0.00
105154	CF G/A-HAZARD MITIGATION	15,890.95-
105156	HAZARD MITIGATION-ST OPS	0.00
105156	CF HAZARD MITIGATION-ST OPS	4,948.24-
105158	DISASTER ACTIVITY-STATE	0.00
105158	CF DISASTER ACTIVITY-STATE	43,705.47-
	** GL 31100 TOTAL	1,106,430.07-



310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 339047 GRANTS & DONATIONS TRUST FUND DISASTER

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	64.35-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	54.79-
	** GL 32100 TOTAL	119.14-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
185080	TR TO ADMIN TF	0.00
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	3.02-
040000	EXPENSES	51.16-
040000	CF EXPENSES	1,830.13-
100777	CONTRACTED SERVICES	25.06-
101046	CF HAZARD MITIGATION FOR 2005 HURRICANES-ST OP	0.00
105150	G/A-PUBLIC ASSISTANCE	3,535.32-
105150	CF G/A-PUBLIC ASSISTANCE	3,535.31-
105154	G/A-HAZARD MITIGATION	0.00
105154	CF G/A-HAZARD MITIGATION	5,627.70-
105158	DISASTER ACTIVITY-STATE	695.84-
210021	SOUTHWOOD SRC	0.00
210021	CF SOUTHWOOD SRC	13,118.38-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,499.27-
	** GL 35300 TOTAL	30,921.19-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	21,896.53-
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	603,893.60-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	24,446,683.32-
94100	ENCUMBRANCES	
040000	CF EXPENSES	137,867.24
060000	CF OPERATING CAPITAL OUTLAY	1,673.86
100777	CF CONTRACTED SERVICES	62,161.51
105009	CF STWIDE HURR PREP AND PLAN	18,337.92
105150	G/A-PUBLIC ASSISTANCE	16,430,274.08
105150	CF G/A-PUBLIC ASSISTANCE	1,053,739.13
105152	CF PUBLIC ASSISTANCE-ST OPS	6,277.23
105154	CF G/A-HAZARD MITIGATION	79,045.71

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
 20 2 339047 GRANTS & DONATIONS TRUST FUND DISASTER  
 G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
105156	CF	HAZARD MITIGATION-ST OPS	147,322.41
105158	CF	DISASTER ACTIVITY-STATE	714.15
105860	CF	G/A-HURRICANE LOSS MITIG	3,729,000.00
140527	10	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	35,498.00
140527	11	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	224,502.00
140527	12	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	721,644.10
140527	13	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	2,186,066.98
140527	14	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	290,024.58
		** GL 94100 TOTAL	25,124,148.90
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF	EXPENSES	137,867.24-
060000	CF	OPERATING CAPITAL OUTLAY	1,673.86-
100777	CF	CONTRACTED SERVICES	62,161.51-
105009	CF	STWIDE HURR PREP AND PLAN	18,337.92-
105150		G/A-PUBLIC ASSISTANCE	16,430,274.08-
105150	CF	G/A-PUBLIC ASSISTANCE	1,053,739.13-
105152	CF	PUBLIC ASSISTANCE-ST OPS	6,277.23-
105154	CF	G/A-HAZARD MITIGATION	79,045.71-
105156	CF	HAZARD MITIGATION-ST OPS	147,322.41-
105158	CF	DISASTER ACTIVITY-STATE	714.15-
105860	CF	G/A-HURRICANE LOSS MITIG	3,729,000.00-
140527	10	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	35,498.00-
140527	11	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	224,502.00-
140527	12	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	721,644.10-
140527	13	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	2,186,066.98-
140527	14	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	290,024.58-
		** GL 98100 TOTAL	25,124,148.90-
		*** FUND TOTAL	0.00

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

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
35300	DUE TO OTHER DEPARTMENTS	
108039	G/A - DEEPWATER HORIZON-PT	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND  
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310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 339948 GRANTS AND DONATIONS TRUST FUND - NON DISASTER

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

275,000.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

275,000.00-

\*\*\* FUND TOTAL

0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
 20 2 750001 US CONTRIBUTIONS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,930,793.73
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	1,117,984.65
15500	CONTRACTS AND GRANTS RECEIVABLE	
105150	G/A-PUBLIC ASSISTANCE	64,094,549.44
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	1,375,639.80
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	4,495,800.27
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	4,495,800.27
31100	ACCOUNTS PAYABLE	
105150	G/A-PUBLIC ASSISTANCE	0.00
105150	CF G/A-PUBLIC ASSISTANCE	6,221,462.06-
105152	PUBLIC ASSISTANCE-ST OPS	0.00
105152	CF PUBLIC ASSISTANCE-ST OPS	54,686.07-
105154	G/A-HAZARD MITIGATION	0.00
105154	CF G/A-HAZARD MITIGATION	2,489,846.73-
105156	HAZARD MITIGATION-ST OPS	0.00
105156	CF HAZARD MITIGATION-ST OPS	18,361.27-
	** GL 31100 TOTAL	8,784,356.13-
32100	ACCRUED SALARIES AND WAGES	
105152	PUBLIC ASSISTANCE-ST OPS	0.00
105152	CF PUBLIC ASSISTANCE-ST OPS	503.54-
105156	HAZARD MITIGATION-ST OPS	0.00
105156	CF HAZARD MITIGATION-ST OPS	347.86-
	** GL 32100 TOTAL	851.40-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
181093	TR/FUNDS/DISAST REIM-PR YR	324.42-
185080	TR TO ADMIN TF	0.00
	** GL 35200 TOTAL	324.42-

310000 EXECUTIVE OFFICE OF THE GOVERNOR  
 20 2 750001 US CONTRIBUTIONS TRUST FUND  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	173.47-
040000	CF EXPENSES	7,528.68-
105150	G/A-PUBLIC ASSISTANCE	643,640.21-
105150	CF G/A-PUBLIC ASSISTANCE	21,777.56-
105154	G/A-HAZARD MITIGATION	64,265.15-
105154	CF G/A-HAZARD MITIGATION	84,415.19-
210021	SOUTHWOOD SRC	0.00
210021	CF SOUTHWOOD SRC	40,589.20-
	** GL 35300 TOTAL	862,389.46-
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	16,200.95-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
000000	BALANCE BROUGHT FORWARD	63,350,645.53-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000	CF EXPENSES	1,332.59
105150	G/A-PUBLIC ASSISTANCE	93,717,146.89
105150	CF G/A-PUBLIC ASSISTANCE	4,168,484.05
105152	CF PUBLIC ASSISTANCE-ST OPS	41,269.66
105154	G/A-HAZARD MITIGATION	31,627,992.51
105154	CF G/A-HAZARD MITIGATION	25,139,113.62
105156	CF HAZARD MITIGATION-ST OPS	550,097.98
140527	07 EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	1,746,370.00
	** GL 94100 TOTAL	156,991,807.30
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	1,332.59-
105150	G/A-PUBLIC ASSISTANCE	93,717,146.89-
105150	CF G/A-PUBLIC ASSISTANCE	4,168,484.05-
105152	CF PUBLIC ASSISTANCE-ST OPS	41,269.66-
105154	G/A-HAZARD MITIGATION	31,627,992.51-
105154	CF G/A-HAZARD MITIGATION	25,139,113.62-
105156	CF HAZARD MITIGATION-ST OPS	550,097.98-
140527	07 EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	1,746,370.00-
	** GL 98100 TOTAL	156,991,807.30-
	*** FUND TOTAL	0.00

310000 EXECUTIVE OFFICE OF THE GOVERNOR

50 2 510060 OPERATING TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,642,784.09
27600	FURNITURE AND EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	11,861.24
27700	ACC DEPR - FURNITURE & EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	11,861.24-
109655	G/A-TECHNICAL/PLNG ASSIST	0.00
	** GL 27700 TOTAL	11,861.24-
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	30.00-
040000	CF EXPENSES	2,383.38-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	11,070.00-
107888	FL HAZARDOUS MATERIALS P P	0.00
107888	CF FL HAZARDOUS MATERIALS P P	97,960.62-
	** GL 31100 TOTAL	111,444.00-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	265.92-
040000	CF EXPENSES	1,489.55-
100777	CONTRACTED SERVICES	114.24-
210021	SOUTHWOOD SRC	0.00
210021	CF SOUTHWOOD SRC	9,568.34-
	** GL 35300 TOTAL	11,438.05-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	20,923.08-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	8,835.25-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	70,093.16-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	2,420,050.55-
94100	ENCUMBRANCES	
040000	CF EXPENSES	409.11
060000	CF OPERATING CAPITAL OUTLAY	2,434.00
100777	CF CONTRACTED SERVICES	36.75
107888	CF FL HAZARDOUS MATERIALS P P	281,174.44
	** GL 94100 TOTAL	284,054.30

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

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100		
040000 CF	EXPENSES	409.11-
060000 CF	OPERATING CAPITAL OUTLAY	2,434.00-
100777 CF	CONTRACTED SERVICES	36.75-
107888 CF	FL HAZARDOUS MATERIALS P P	281,174.44-
	** GL 98100 TOTAL	284,054.30-
	*** 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 Administrative Trust Fund was calculated using the most current approved rates (FY 13-14) from the Indirect Cost Allocation Plan. These rates were applied to the Salary and Benefits category (010000) as well as the portion of Other Personal Services (030000) category and State Operations Categories (105152 & 105156) that applies to temporary employment. For FY 15-16, it is anticipated the rate will remain relatively stable, so the projected rates of 32.06% and 22.08% is being used. The rate was 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, 105162, 102350, 105264, 105865) that applies to temporary employment.

See attached for approved rates.

### ***2191 Emergency Management Preparedness & Assistance Trust Fund (EMPA)***

Estimated FTE Salaries & Benefits with 5% Vacancy Rate                      \$2,538,430

Estimated OPS Salaries & Benefits with 25% Vacancy Rate	<u>\$859,102</u>
	\$3,397,532
Approved Indirect Cost Rate for Administrative Assessments	<u>X 32.06%</u>
Estimated Administrative Assessment for EMPA	\$1,089,249

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

Estimated FTE Salaries & Benefits with 5% Vacancy Rate	\$3,108,528
Estimated OPS Salaries & Benefits with 25% Vacancy Rate	<u>\$1,320,961</u>
	\$4,429,489
Approved Indirect Cost Rate for Administrative Assessments	<u>X 32.06%</u>
Estimated Administrative Assessment for FGTF	\$1,420,094

***2339 Grants & Donations Trust Fund (GDTF)***

Estimated FTE Salaries & Benefits with 5% Vacancy Rate	\$638,521
Estimated OPS Salaries & Benefits with 25% Vacancy Rate	<u>\$999,644</u>
	\$1,638,165
Approved Indirect Cost Rate for Administrative Assessments	<u>X 32.06%</u>
Estimated Administrative Assessment for GDTF	\$525,196

***2510 Operating Trust Fund (OTF)***

Estimated FTE Salaries & Benefits with 5% Vacancy Rate	\$719,792
Estimated OPS Salaries & Benefits with 0% Vacancy Rate	<u>\$41,018</u>
	\$760,810
Approved Indirect Cost Rate for Administrative Assessments	<u>X 32.06%</u>
Estimated Administrative Assessment for OTF	\$243,916

***2750 US Contributions Trust Fund (USCTF)***

Estimated FTE Salaries & Benefits with 5% Vacancy Rate	\$1,026,742
Estimated OPS Salaries & Benefits with 25% Vacancy Rate	<u>\$1,394,050</u>
	\$2,420,792
Approved Indirect Cost Rate for Administrative Assessments	<u>X 22.08%</u>
Estimated Administrative Assessment for USCTF	\$534,511



**FEMA**

Ms. Phyllis Vaughn  
Fiscal Administrator  
Florida Emergency Management  
2555 Shumard Oak Blvd  
Tallahassee, FL 32399-2100

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, 2015 is due in our office by December 31, 2015.

Sincerely,

A handwritten signature in blue ink, appearing to read "Gregory L. Teets".

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: 02/12/2015

ORGANIZATION:

FILING REF.: The preceding agreement was dated 02/27/2014

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	07/01/2014	06/30/2016	32.78	On Site	Emergency Management
FINAL	07/01/2013	06/30/2014	22.80	On Site	Emergency Management- Disaster**
PROV.	07/01/2014	06/30/2016	22.80	"Use same rates and conditions as cited for FYE 06/30/14 - Emergency Management - Disaster**."	

**\*BASE**

Direct salaries and wages including all fringe benefits.

ORGANIZATION: Florida Division of Emergency Management

AGREEMENT DATE: 2/12/2015

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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 \$1,000 or more per unit.

**Fringe Benefits -**

FICA  
Retirement - State  
Disability Insurance  
Worker's Compensation  
Health Insurance  
Dental Insurance  
Pretax Administrative  
Life Insurance

The rates are not applicable to pass-through or disaster funds.

This rate agreement is issued in accordance with the interagency agreement between DHHS/CAS and DHS/FEMA.

Your next proposal based on actual costs for the fiscal year ending 06/30/15 is due in this office by 12/31/15.

ORGANIZATION: Florida Division of Emergency Management  
AGREEMENT DATE: February 12, 2015

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 Division of Emergency Management

(Institution)

Bryan W Koon  
(Signature)

(Name)

Director FDEM  
(Title)

3/11/15  
(Date)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DHS - Federal Emergency Management Agency

(Agency)

Gregory L. Teets  
(Signature)

(Name)

Director, Financial Management Division

(Title)

February 12, 2015

(Date)

HHS Representative: Rebecca Cantu

Telephone: (214) 767-3454



INDIRECT COST RATE TYPE	STATE-WIDE COST ALLOCATION PLAN (SWCAP)	DIVISION	TOTAL FY RATE (AS A % OF SALARY)
Non-Disasters - Fixed	0.72%	32.06%	32.78%
Disasters - Provisional	0.72%	22.08%	22.80%

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

### **Division of Emergency Management Administrative Trust Fund (2021)**

#### **Exemptions:**

The revenues received in this trust fund are for administrative and information technology operating budgets and per the Legislative Budget Request Instructions, this fund is exempt from the 5% reserve requirement.

**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: N/A**

**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 2016-17 Legislative Budget Request:

**COLUMN A01: ACTUAL PRIOR YEAR – FY 2014-15**

**Current Year Accounts Payable Not Certified Forward**

**Amount - \$249:** Set up accounts payable included in Line D but not certified forward and will use FY 2015-16 revenue.

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

**Amount - \$(496):** Prior year Certified Forward obligations were paid with current year revenue.

**Reclass of PY Accounts Payable**

**Amount – \$4,137:** Reclass prior year accounts payable not certified included in line A and Line D.

**Post Closing Statewide Financial Statement Adjustment B3100001 - \$(2,409):** Classified by a state-wide financial statement adjustment to set up accounts payable after financial statements were closed.

**Post Closing Statewide Financial Statement Adjustment B3100011 - \$72:** Classified by a state-wide financial statement adjustment to set up accounts payable after financial statements were closed. This adjustment was reversed and a correcting adjustment made in SWFS B3100020.

**Post Closing Statewide Financial Statement Adjustment B3100020 - \$(144):** Classified by a state-wide financial statement adjustment to set up accounts payable after financial statements were closed. This is the correcting adjustment to SWFS B3100011.

**Compensated Absence Adjustment**

**Amount - \$19,992:** 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.

## 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 in November, April, May and June each year and then provides a “true up” distribution in August once the revenues have been finalized. The General Revenue Consensus Estimating Conference held in August 2015 projects the revenues for this fund. Based on the conference report the projected revenues for Fiscal Year 2015-16 are \$14,300,000 and the projected revenues for FY 2015-16 are \$14,800,000. State Fees are received through deposits from the Surplus Lines Tax Office and the estimated revenue is based on the average revenue receipts increase for the past three fiscal years. The average increase over the past three years is 9%. The interest for this fund is based on the actual interest earned for FY 2014-15.

#### State Fees Calculation

FY 2012-13 Receipts	\$1,007,052
FY 2013-14 Receipts	\$1,092,904
FY 2014-15 Receipts	\$1,202,958

#### FY 2013-14 Revenue Increase

$$(\$1,092,904 - \$1,007,052) / \$1,007,052 = 8.5\%$$

#### FY 2014-15 Revenue Increase

$$(\$1,202,958 - \$1,092,904) / \$1,092,904 = 10\%$$

#### FY 2015-16 Revenue Calculation

$$\$1,202,958 \times 1.09 = \$1,311,224$$

#### FY 2016-17 Revenue Calculation

$$\$1,311,224 \times 1.09 = \$1,429,234$$

**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, statewide initiatives, and competitive grant programs. 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: \$15,706,224 FY 15-16 Estimated Revenue  
(\$7,309,061) Exempt from 5% (Base grants to 67 counties)  
(\$ 7,600) Service Charge to GR  
(\$1,089,249) Transfer to 2021 Administrative Assessments  
-----  
\$7,300,314 Estimated revenues not exempt from 5% reserve

$\$7,300,314 \times .05\% = \$365,015.70$

**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 2016-17 Legislative Budget Request:

**COLUMN A01: ACTUAL PRIOR YEAR – FY 2014-15**

**Current Year Accounts Payable Not Certified Forward**

**Amount - \$3,154:** Set up accounts payable included in Line D but not certified forward and will use FY 2015-16 revenue.

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

**Amount - \$(2,788,821):** Prior year Certified Forward obligations were paid with current year revenue.

**Reclass of PY Accounts Payable**

**Amount – \$14,344:** Reclass prior year accounts payable not certified included in line A and Line D.

**Post Closing Statewide Financial Statement Adjustment – B3100002**

**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 – B3100012**

**Amount - \$1,933,208:** Classified by a state-wide financial statement adjustment to set up a receivable from the Department of Revenue after financial statements were closed.

**Post Closing Statewide Financial Statement Adjustment – B3100012**

**Amount - (\$4,453):** Classified by a state-wide financial statement adjustment to set up an accounts payable 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 - 5% Trust Fund Reserve Narrative**

### **Division of Emergency Management Federal Grants Trust Fund (2261)**

#### **Exemptions:**

The revenues received in this trust fund are from federal funding sources so is exempt from the 5% reserve requirement.

**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: N/A**



**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 2016-17 Legislative Budget Request:

**COLUMN A01: ACTUAL PRIOR YEAR – FY 2014-15**

**Current Year Accounts Payable Not Certified**

**Amount - \$1,846,282:** Set up accounts payable included in Line D but not certified forward and will use FY 2015-16 revenue.

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

**Amount - \$(334,569):** Prior year Certified Forward obligations were paid with current year revenue.

**Reclass of PY Accounts Payable**

**Amount – \$43,954:** Reclass prior year accounts payable not certified included in line A and Line D.

**Post Closing Statewide Financial Statement Adjustment – B3100003**

**Amount - \$(379,018):** 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 and setting up accounts payable after financial statements were closed.

**Post Closing Statewide Financial Statement Adjustment – B3100013**

**Amount - \$(27,456):** Classified by a state-wide financial statement adjustment to set up an accounts payable after financial statements were closed.

**Compensated Absences Adjustment**

**Amount - \$(10,755):** 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.

## **Revenue Estimating Methodology:**

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

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

The Radiological Emergency Preparedness funding provided by the two 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 Hurricane Loss Mitigation Program and the Hurricane Shelter Retrofit Program.

**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: \$37,858,605 FY 14-15 Estimated Revenue  
(\$27,029,178) Exempt from 5% (Disaster State Match)  
(\$10,000,000) Exempt from 5% (Transfer from Hurricane Catastrophe Fund)  
(\$ 58,140) FY 14-15 Estimated Service Charge to GR  
(\$ 525,196) FY 14-15 Estimated Administrative Assessment  
\$ 246,091 Estimated Revenues not exempt from 5% reserve

\$246,091 X 5% = \$12,304.55

**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 2016-17 Legislative Budget Request:

**COLUMN A01: ACTUAL PRIOR YEAR – FY 2014-15**

**PY Change in Receivables**

**Amount - \$234,706:** Adjustment to Line A due to an increase in receivables.

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

**Amount - \$(2,371,843):** Prior year Certified Forward obligations were paid with current year revenue.

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

**Amount - \$(9,928,605):** In the prior year, the Unreserved Fund Balance was not reduced to account for Fixed Capital Outlay encumbrances/remaining appropriation.

**Current Year Accounts Payable Not Certified**

**Amount - \$4,307:** Set up accounts payable included in Line D but not certified forward and will use FY 2015-16 revenue.

**Reclass of PY Accounts Payable**

**Amount – \$11:** Reclass prior year accounts payable not certified included in line A and Line D.

**Post Closing Statewide Financial Statement Adjustment – B3100014**

**Amount - \$(4):** Classified by a state-wide financial statement adjustment to set up accounts payable after financial statements were closed.

**COLUMN A02: ESTIMATED – FY 2015-16**

**Estimated 2015 September Reversions**

**Amount - \$5,188,228:** Estimating FY 2014-15 certified forward reversions currently reflected in Line D.

**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 2016-17 Legislative Budget Request:

<b>APPROPRIATION CATEGORY/YEAR</b>	<b>EXPENDITURES</b>	<b>ENCUMBERANCES</b>	<b>UNENCUMBERED BALANCE</b>	<b>TOTAL</b>
140527-08	\$534,409.40		\$47,699.96	\$582,109.36
140527-10	\$83,809.28	\$35,498.00		\$119,307.28
140527-11		\$224,502.00	\$501,471.68	\$725,973.68
140527-12	\$509,396.49	\$721,644.10	\$1,270,174.52	\$2,501,215.11
140527-13	\$513,992.71	\$2,186,066.98	\$299,940.31	\$3,000,000.00
140527-14		\$290,024.58	\$2,709,975.42	\$3,000,000.00
	<b>\$1,641,607.88</b>	<b>\$3,457,735.66</b>	<b>\$4,829,261.89</b>	<b>\$9,928,605.43</b>

**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 to remain relatively stable in Fiscal Years 2015-16 and 2016-17 based on the fee collections from FY 2014-15.

Fee Collections:

FY 2014-15                 \$2,606,307

Estimated Fee Collections:

FY 2015-16                 \$2,600,000

FY 2016-17                 \$2,600,000

## 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 11,000 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 have 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:	\$2,600,000	FY 15-16 Estimated Revenue
	(\$ 280,000)	Service Charge to GR
	(\$ 243,916)	Transfer to 2021-Administrative Assessments
	-----	
	\$2,148,084	Estimated revenues not exempt from 5% reserve

\$2,148,084 X .05% = \$107,404.20

**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 2016-17 Legislative Budget Request:

**COLUMN A01: ACTUAL PRIOR YEAR – FY 2014-15**

**Compensated Absences Adjustment**

**Amount - \$2,537:** 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.

**Current Year Accounts Payable Not Certified**

**Amount - \$21,333:** Set up accounts payable included in Line D but not certified forward and will use FY 2015-16 revenue.

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

**Amount - \$(338,050):** Prior year Certified Forward obligations were paid with current year revenue.

**Post Closing Statewide Financial Statement Adjustment – B3100016**

**Amount - \$18** Classified by a state-wide financial statement adjustment to set up accounts payable after financial statements were closed. This adjustment was reversed and a correcting adjustment made in SWFS B3100019.

**Post Closing Statewide Financial Statement Adjustment B3100019 - \$(36):** Classified by a state-wide financial statement adjustment to set up accounts payable after financial statements were closed. This is the correcting adjustment to SWFS B3100016.



## **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. 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. These calculations are developed for each open disaster and have a corresponding state budget authority request for matching funds in the Grants and Donations Trust Fund.

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

### **Division of Emergency Management US Contributions Trust Fund (2750)**

#### **Exemptions:**

The revenues received in this trust fund are from federal funding sources so is exempt from the 5% reserve requirement.

**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: N/A**

**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 2016-17 Legislative Budget Request:

**COLUMN A01: ACTUAL PRIOR YEAR – FY 2014-15**

**Current Year Accounts Payable Not Certified**

**Amount - \$724,622:** Set up accounts payable included in Line D but not certified forward and will use FY 2015-16 revenue.

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

**Amount - \$(7,526,948):** Prior year Certified Forward obligations were paid with current year revenue.

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

**Amount - \$(1,746,370):** The approved Fixed Capital Outlay was not reserved to the Statewide Financial Process in the accounting records.

**Compensated Absences Adjustment**

**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.

**Post Closing Statewide Financial Statement Adjustment – B3100015**

**Amount - \$(90):** Classified by a state-wide financial statement adjustment to set up accounts payable after financial statements were closed.

**COLUMN A02: ESTIMATED – FY 2015-16**

**June FCO Reversion**

**Amount - \$1,746,370:** Reversion of FCO appropriation as of August 2015.

**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 2016-17 Legislative Budget Request:

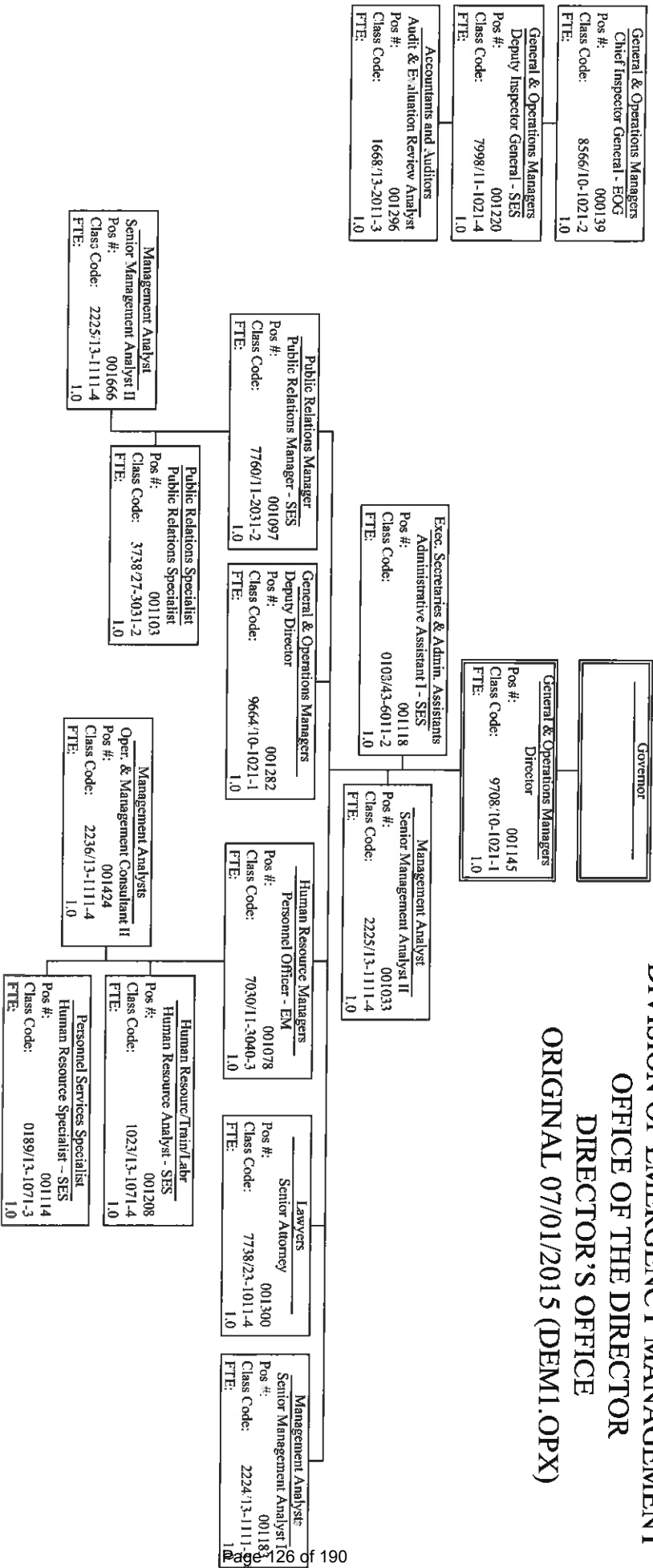
<b>APPROPRIATION CATEGORY/YEAR</b>	<b>EXPENDITURES</b>	<b>ENCUMBERANCES</b>	<b>UNENCUMBERED BALANCE</b>	<b>TOTAL</b>
140527-07		\$1,746,370.00		\$1,746,370.00

## 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.*

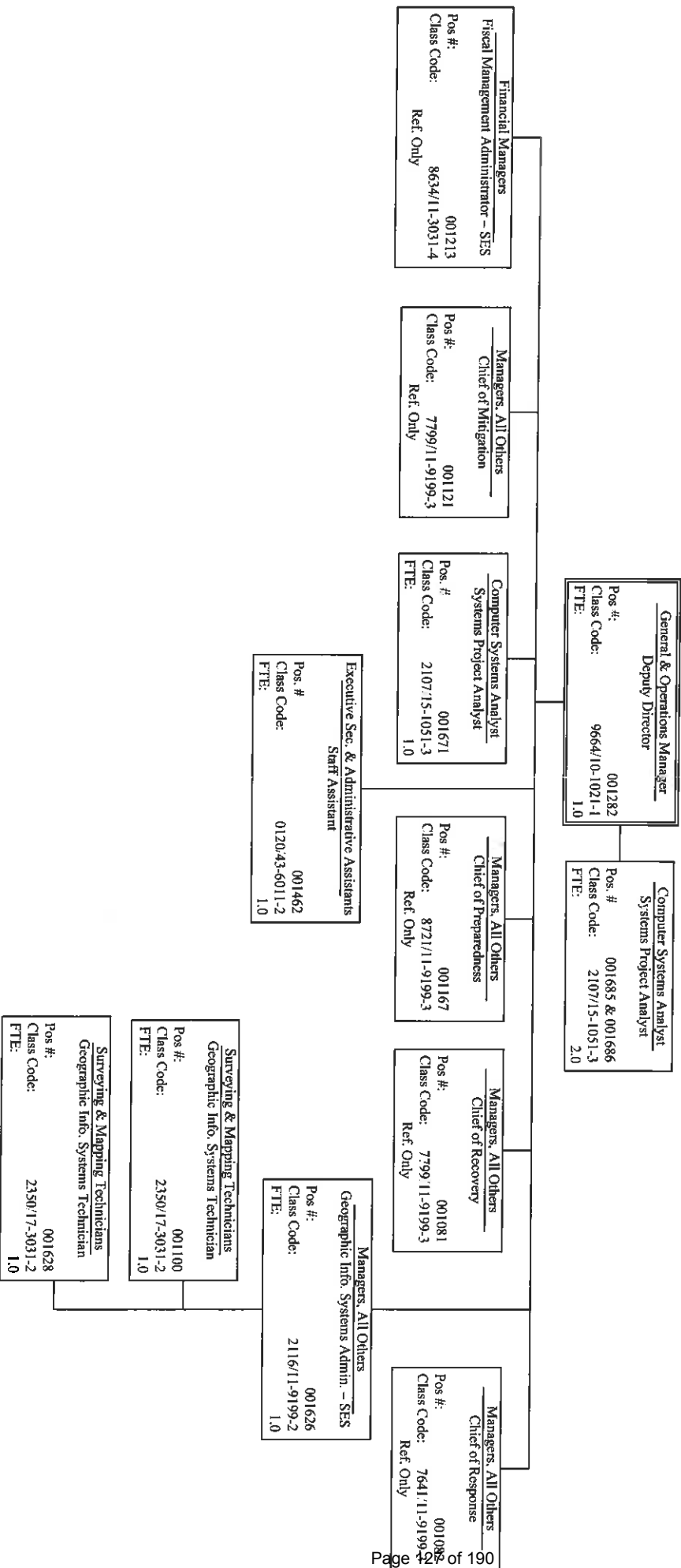
<b>Agency:</b>	<b>Executive Office of the Governor, Division of Emergency Management</b>		
<b>Contact Person:</b>	Susanne McDaniel	<b>Phone Number:</b>	(850) 413-0260
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Nothing to Report		
<b>Court with Jurisdiction:</b>			
<b>Case Number:</b>			
<b>Summary of the Complaint:</b>			
<b>Amount of the Claim:</b>	\$		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>			
<b>Status of the Case:</b>			
<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>			

**DIVISION OF EMERGENCY MANAGEMENT  
OFFICE OF THE DIRECTOR  
DIRECTOR'S OFFICE  
ORIGINAL 07/01/2015 (DEM1.OPX)**



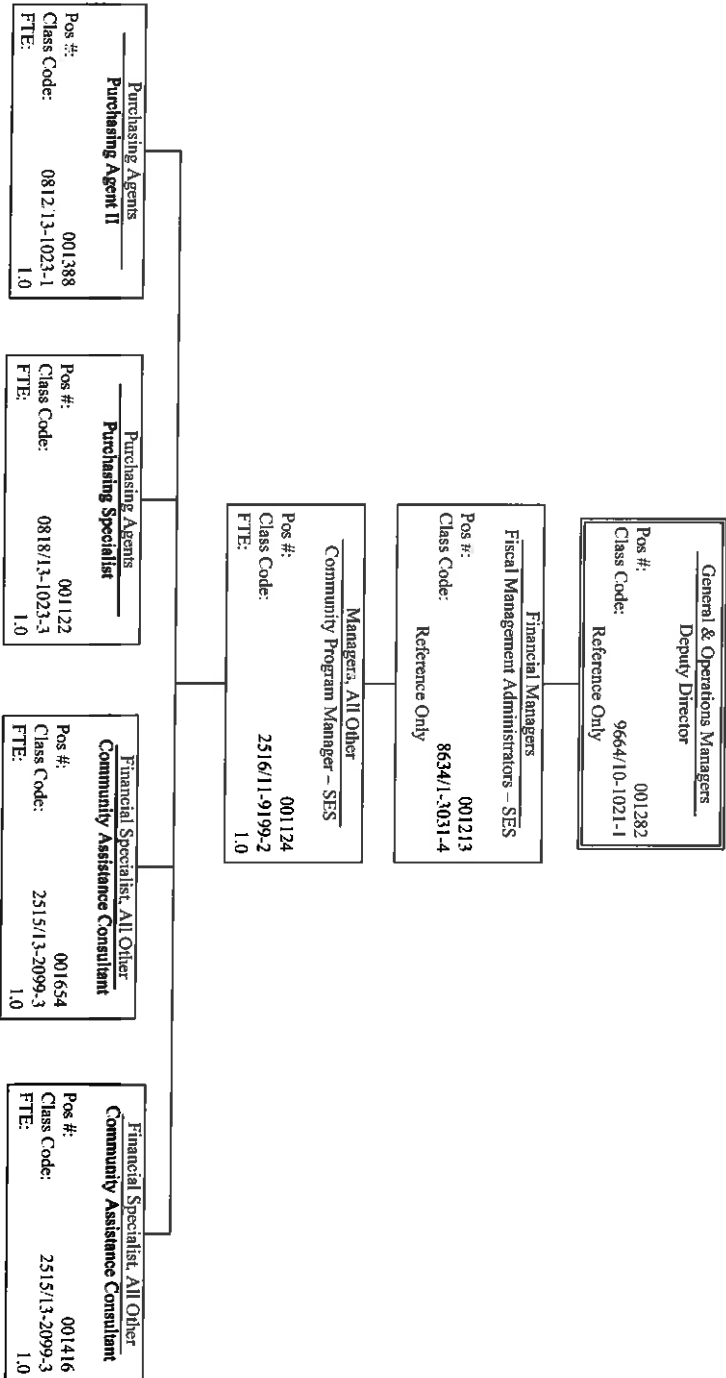
DIVISION OF EMERGENCY MANAGEMENT  
 OFFICE OF THE DIRECTOR  
 OFFICE OF POLICY AND FINANCIAL MANAGEMENT  
 07/01/14 (DEM1A.OPX)

OFFICE OF POLICY & FINANCIAL MANAGEMENT



DIVISION OF EMERGENCY MANAGEMENT  
 OFFICE OF THE DIRECTOR  
 OFFICE OF POLICY AND FINANCIAL MANAGEMENT  
 03/01/13 (DEM1A1.OPX)

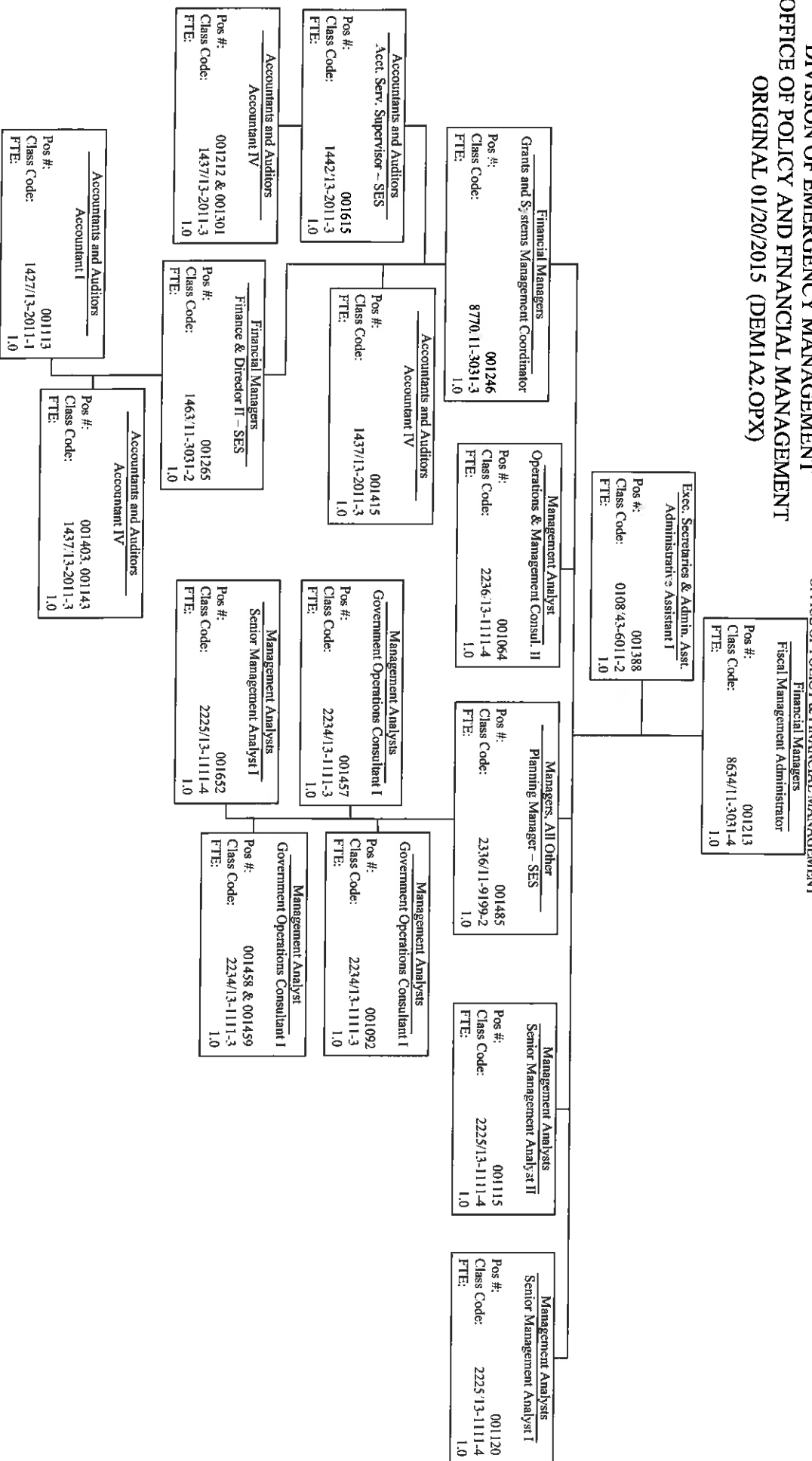
OFFICE OF POLICY & FINANCIAL MANAGEMENT



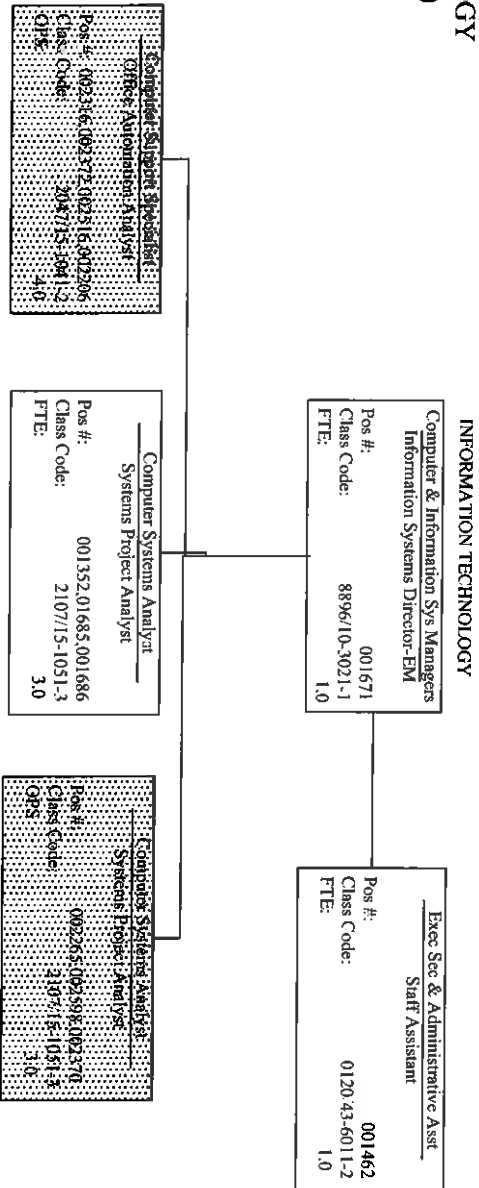


DIVISION OF EMERGENCY MANAGEMENT  
OFFICE OF POLICY AND FINANCIAL MANAGEMENT  
ORIGINAL 01/20/2015 (DEM1A2.OPX)

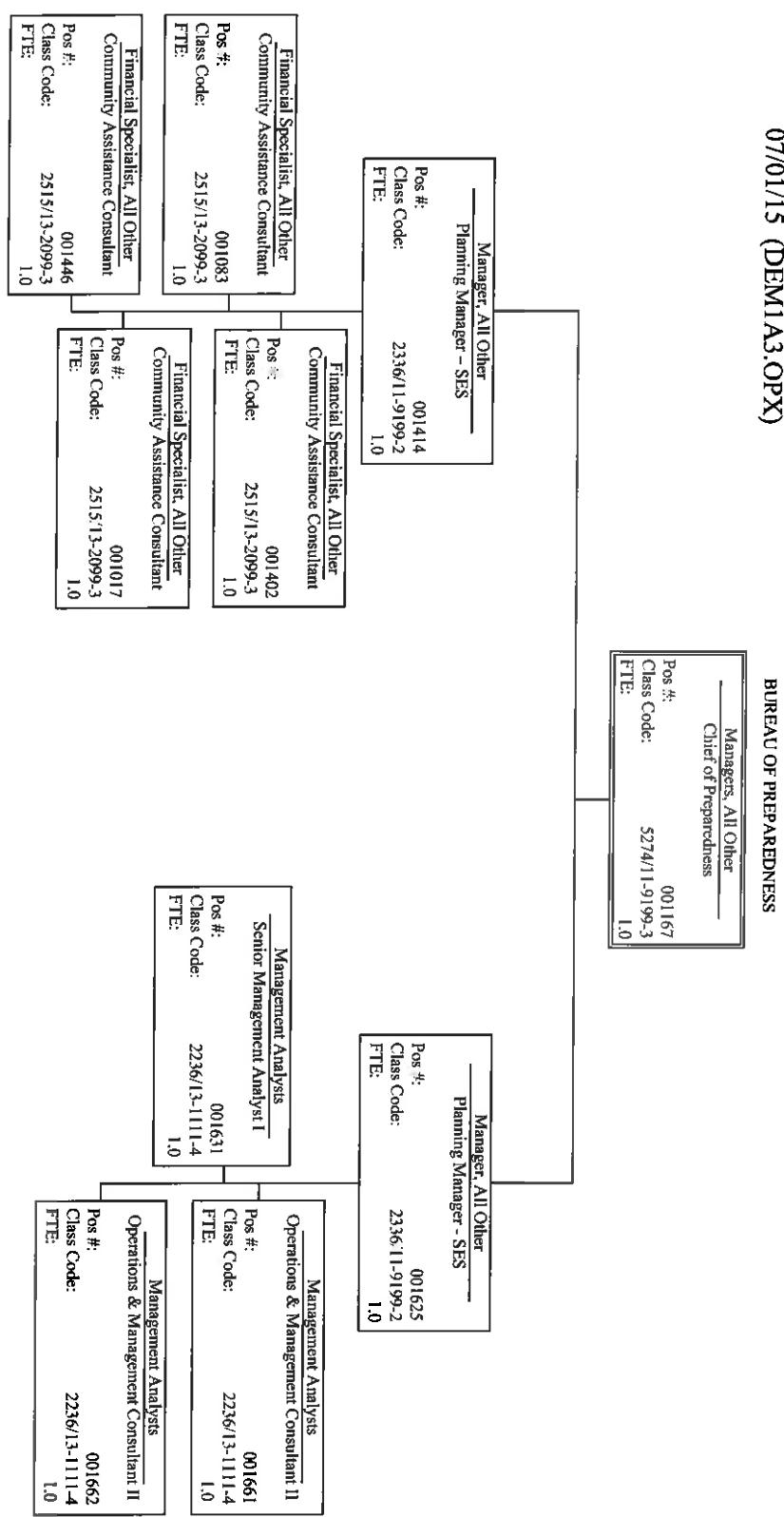
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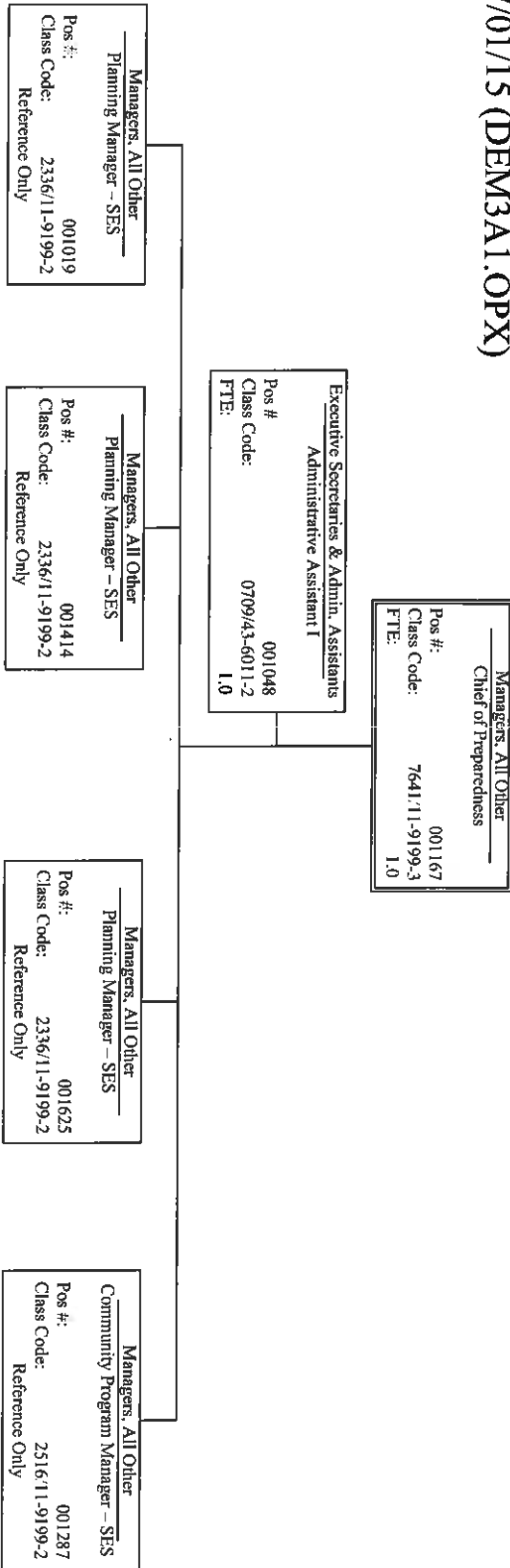
DIVISION OF EMERGENCY MANAGEMENT  
 OFFICE OF THE DIRECTOR  
 INFORMATION TECHNOLOGY  
 01/01/2015 (DEM5A.OPX)



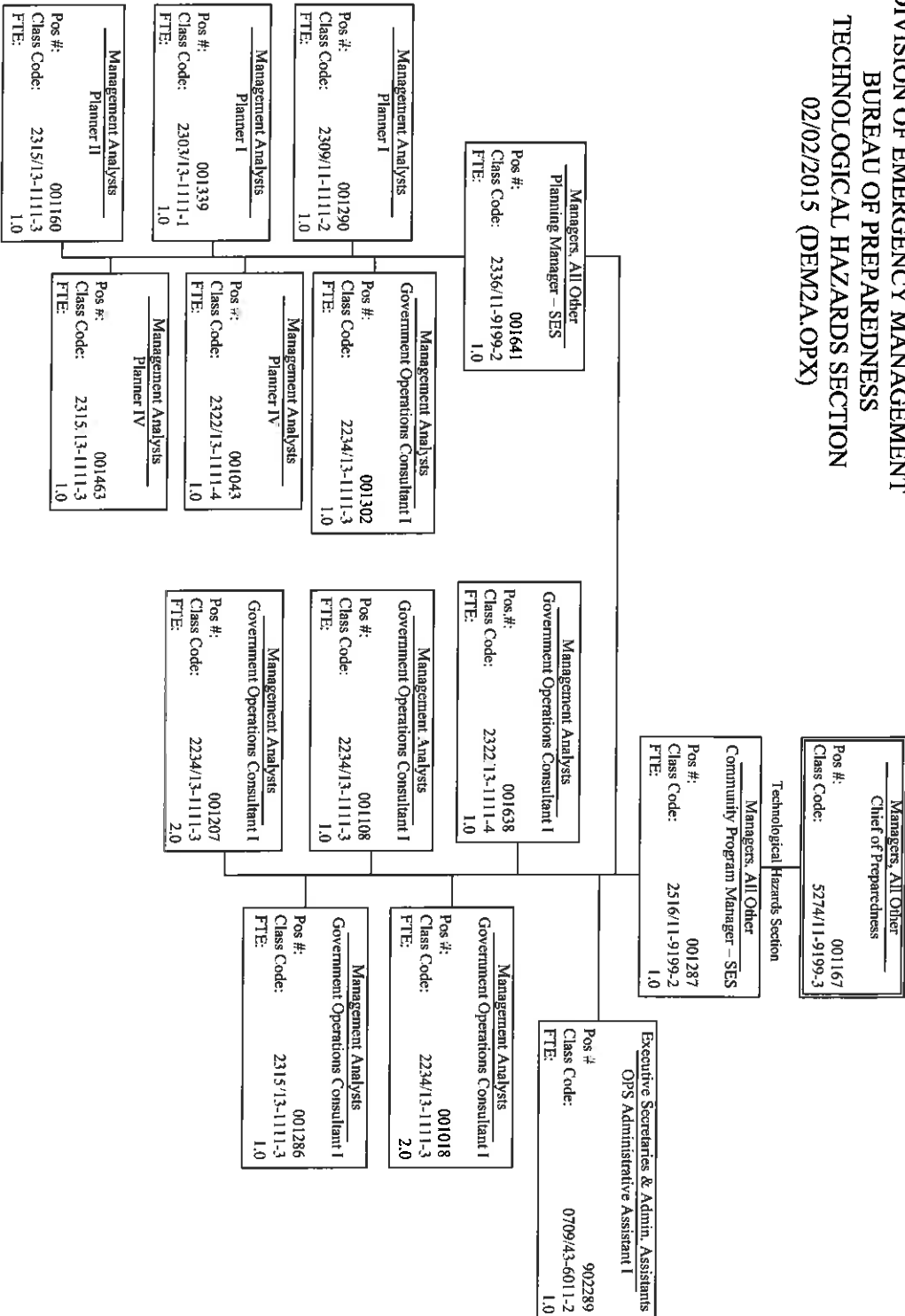
DIVISION OF EMERGENCY MANAGEMENT  
 BUREAU OF PREPAREDNESS  
 OFFICE OF THE BUREAU CHIEF  
 07/01/15 (DEM1A3.OPX)



**DIVISION OF EMERGENCY MANAGEMENT**  
**BUREAU OF PREPAREDNESS**  
**OFFICE OF BUREAU CHIEF**  
**07/01/15 (DEM3A1.OPX)**

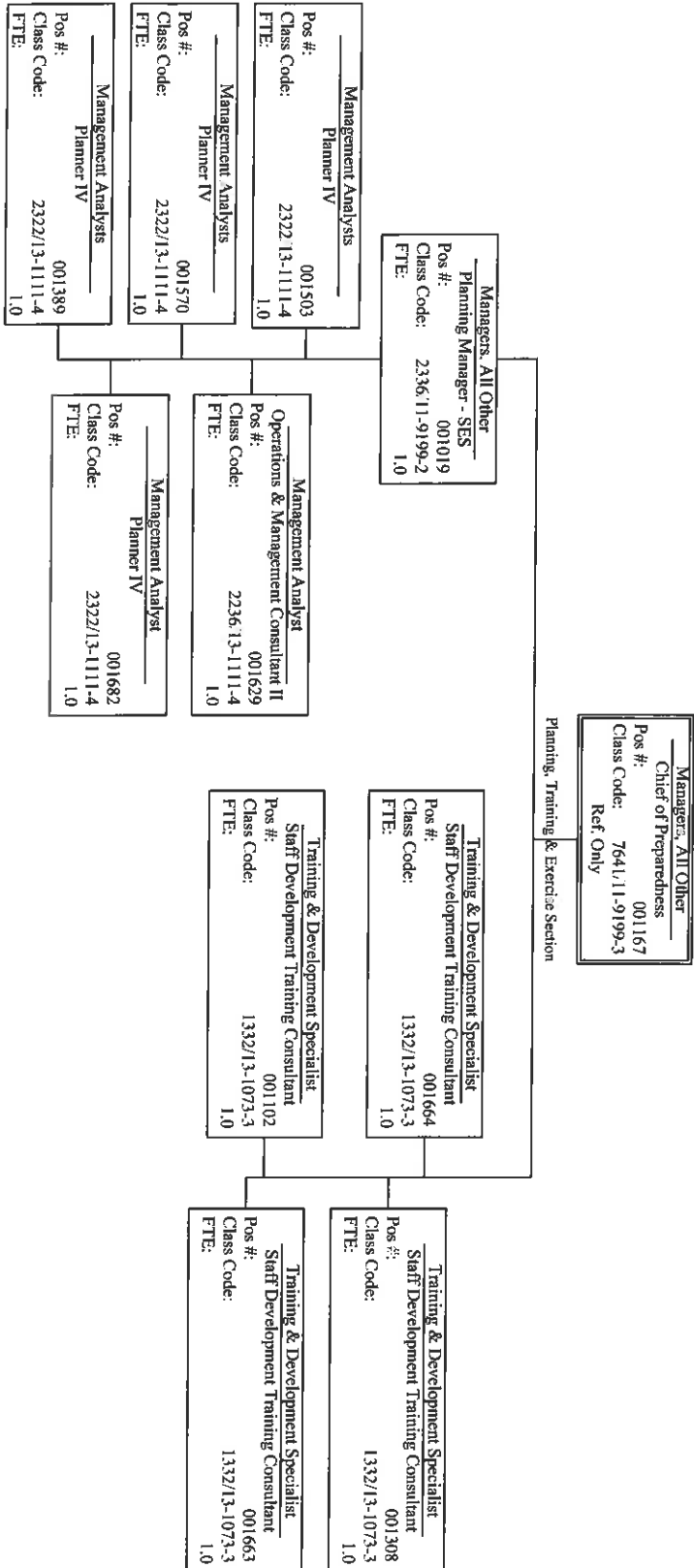


**DIVISION OF EMERGENCY MANAGEMENT  
BUREAU OF PREPAREDNESS  
TECHNOLOGICAL HAZARDS SECTION  
02/02/2015 (DEM2A.OPX)**

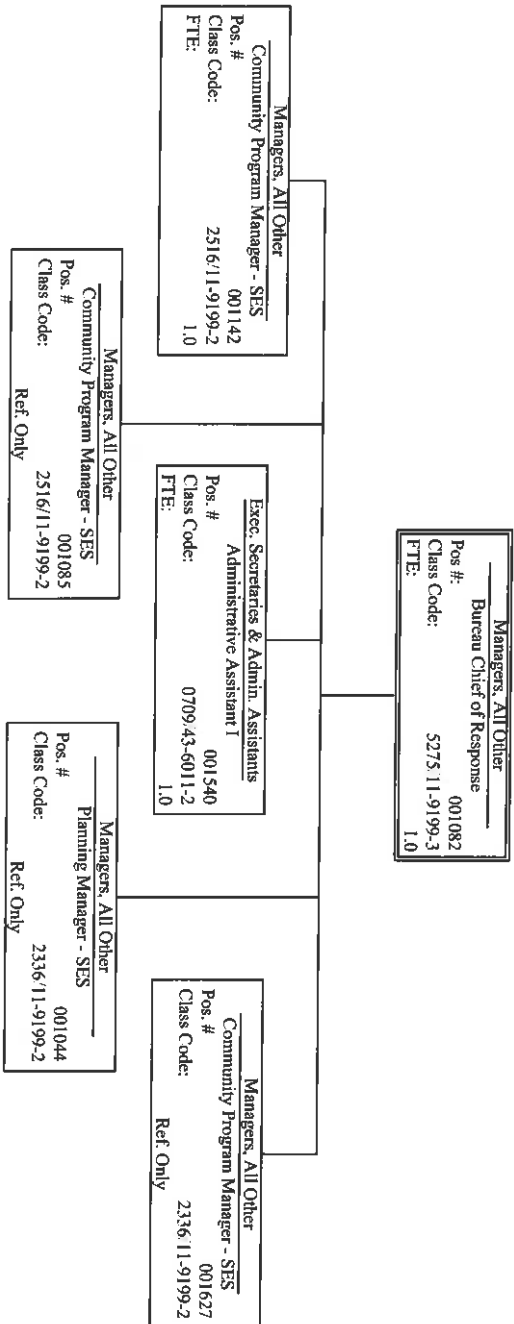


Visio 02/02/15

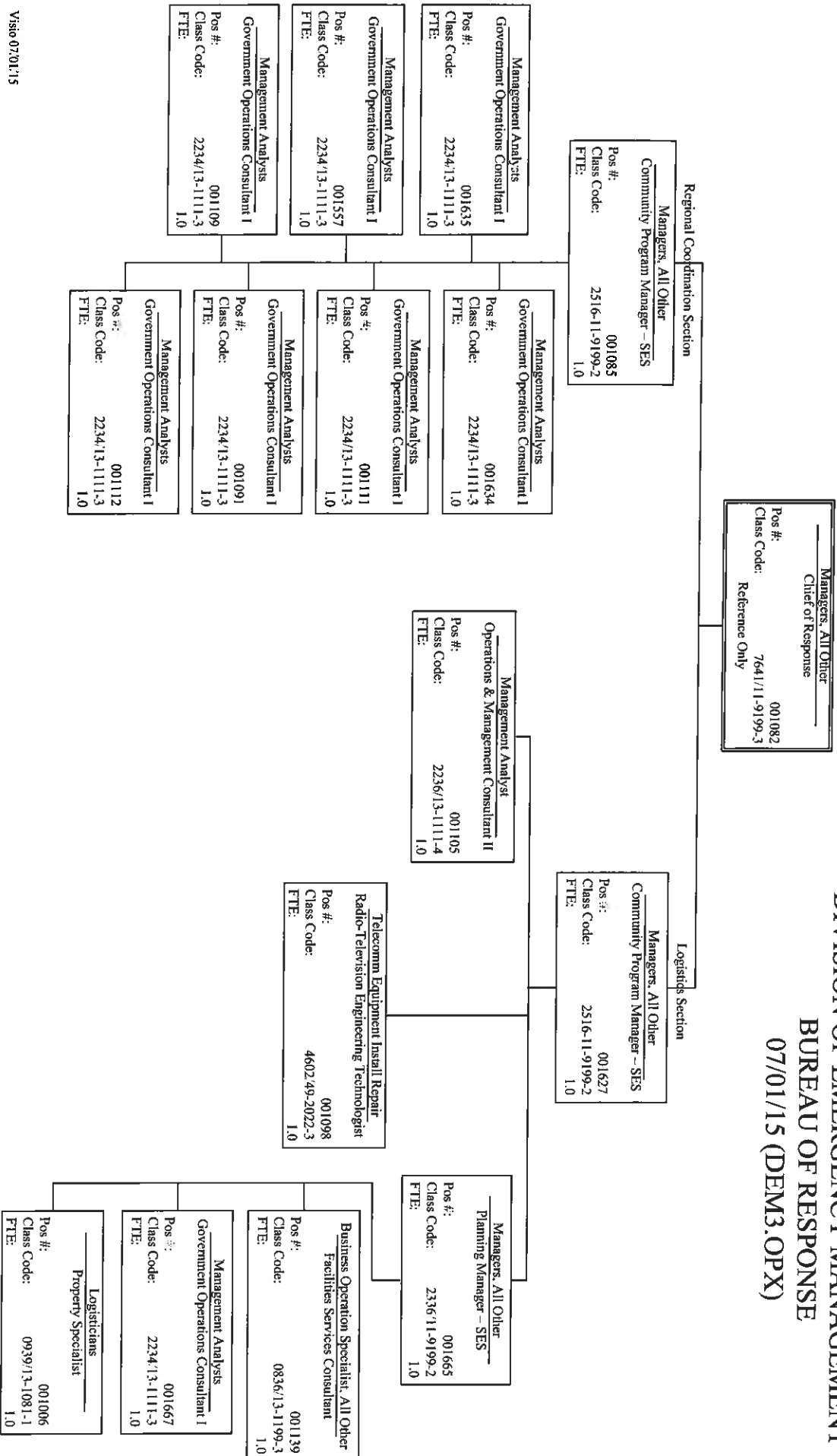
**DIVISION OF EMERGENCY MANAGEMENT  
BUREAU OF PREPAREDNESS  
PLANNING, TRAINING & EXERCISE SECTION  
07/01/2015 (DEM3A.OPX)**



**DIVISION OF EMERGENCY MANAGEMENT**  
**BUREAU OF RESPONSE**  
**OFFICE OF BUREAU CHIEF**  
**07/01/15 (DEM3B.OPX)**

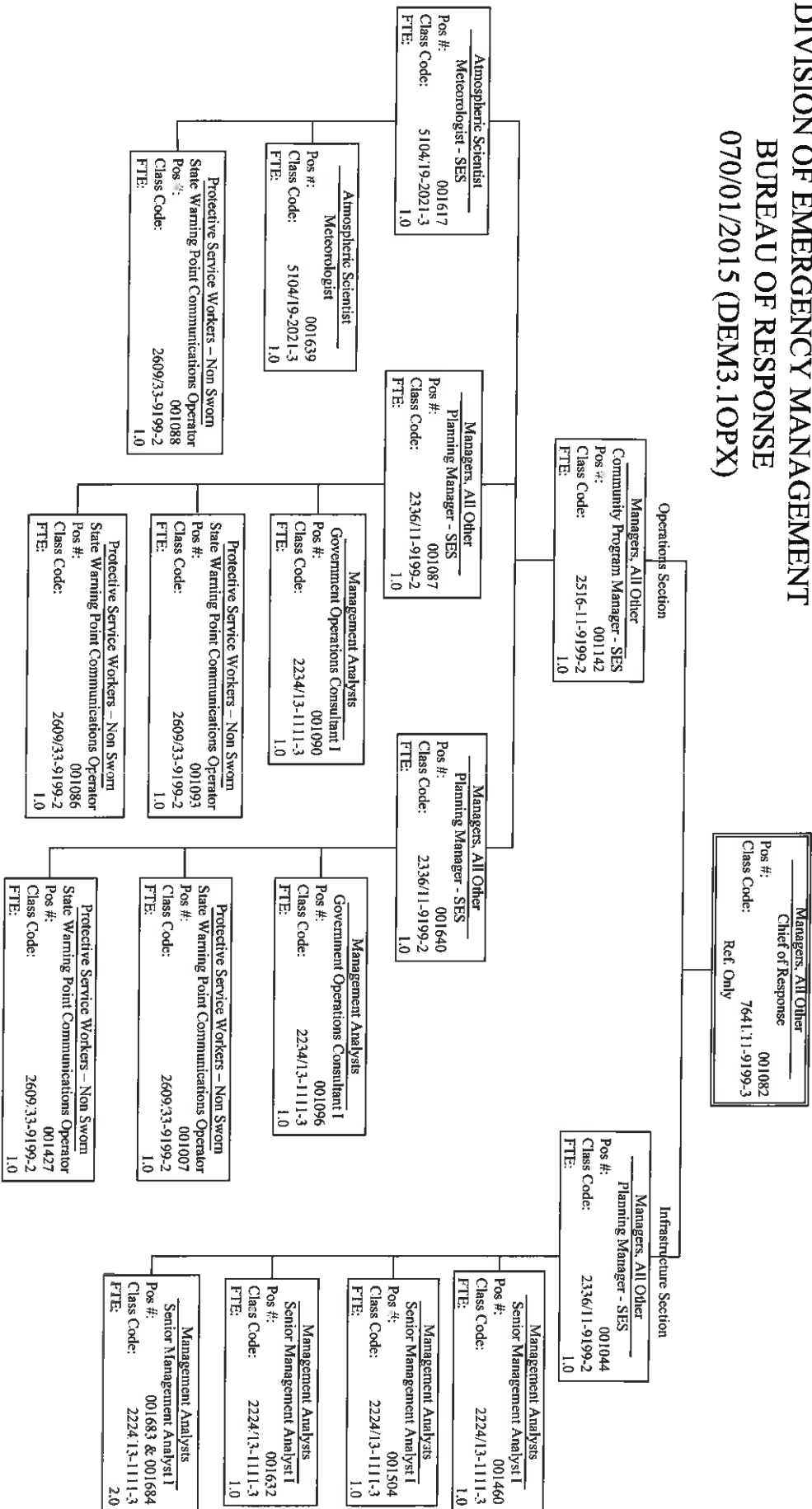


**DIVISION OF EMERGENCY MANAGEMENT  
BUREAU OF RESPONSE  
07/01/15 (DEM3.OPX)**

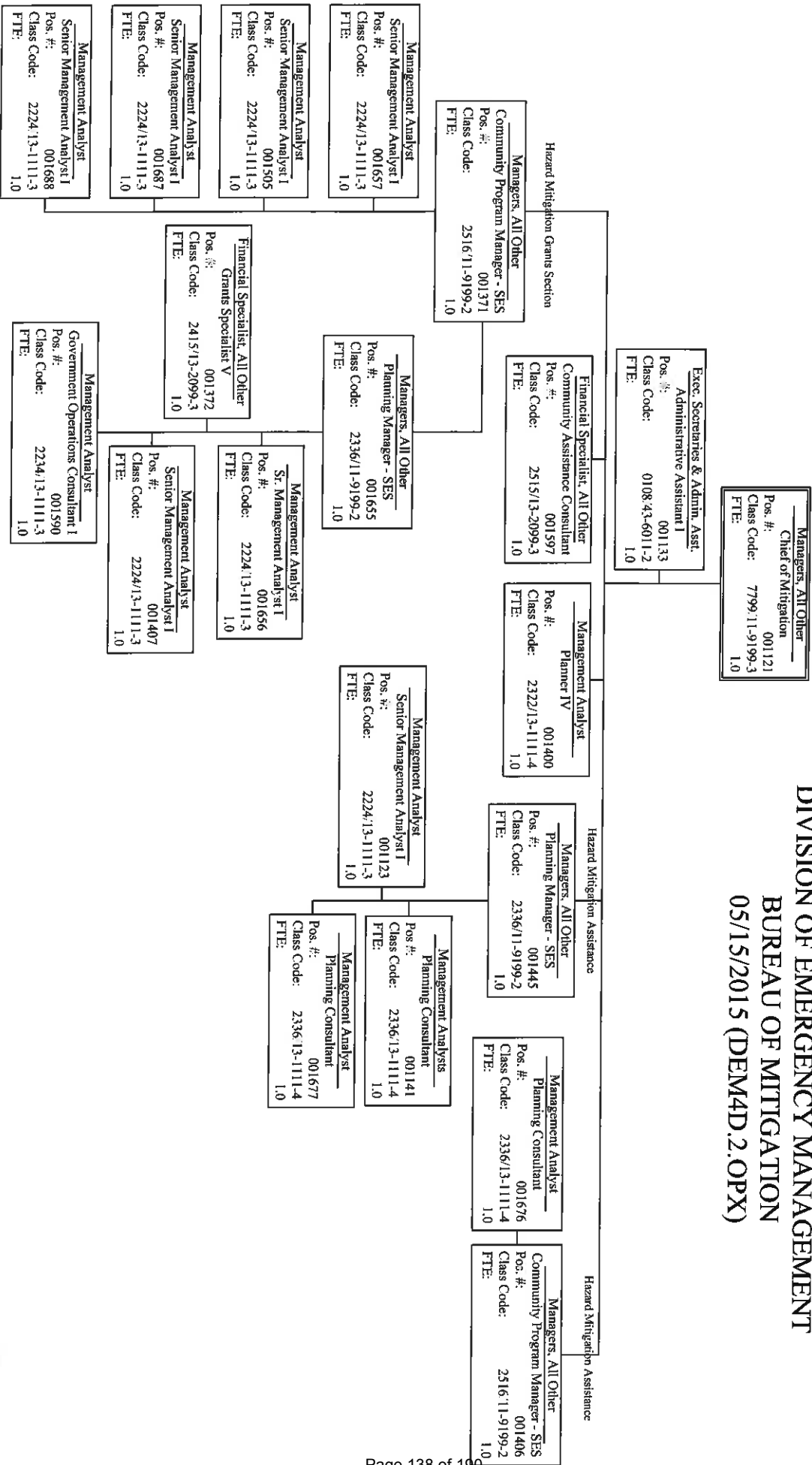




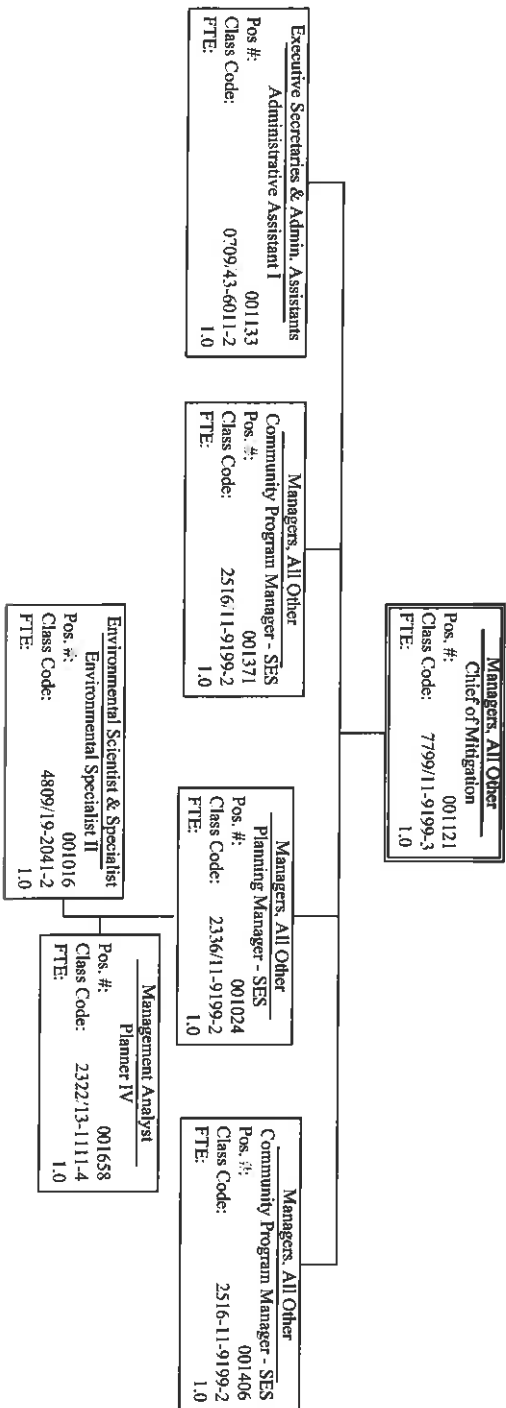
**DIVISION OF EMERGENCY MANAGEMENT  
BUREAU OF RESPONSE  
070/01/2015 (DEM3.1OPX)**



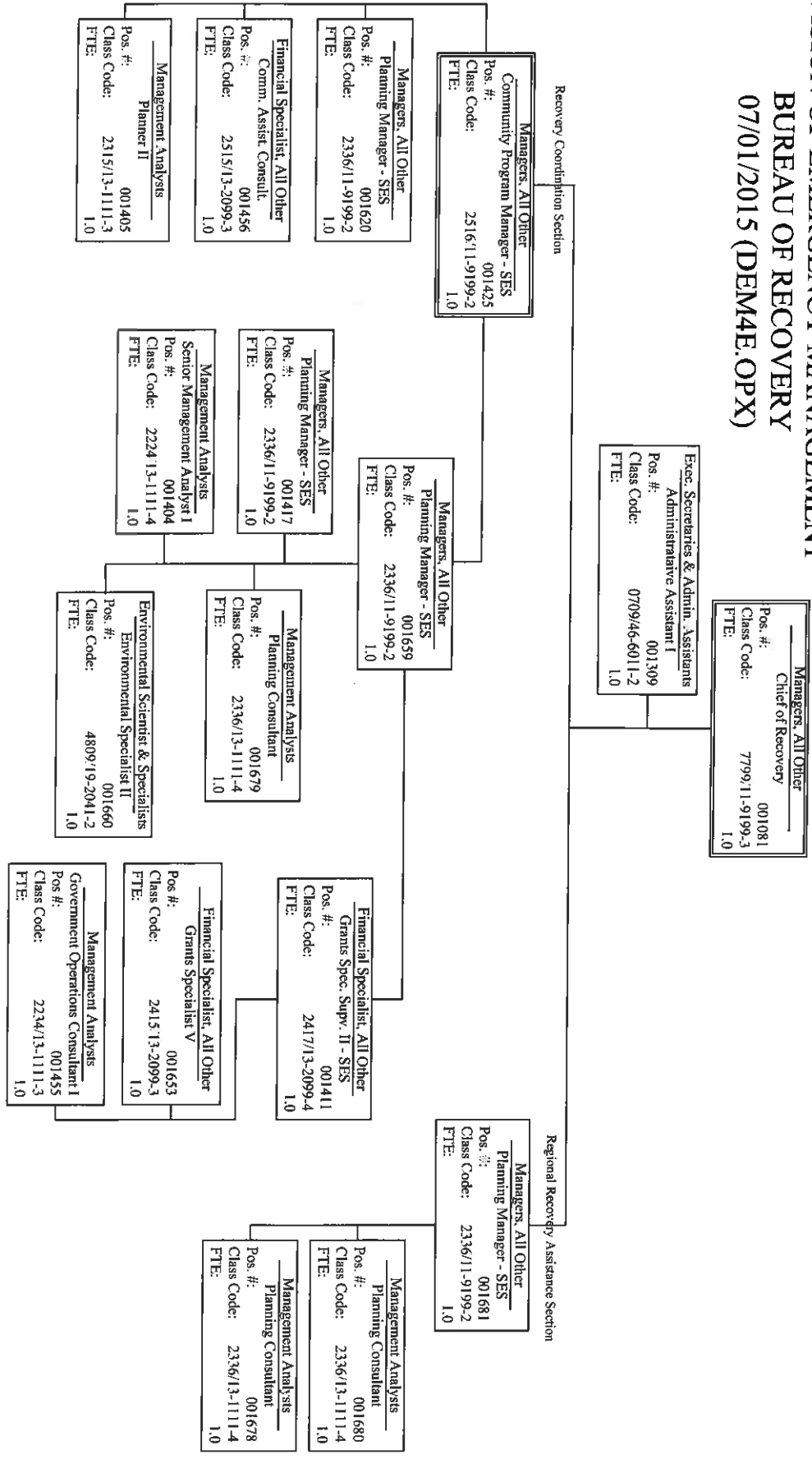
**DIVISION OF EMERGENCY MANAGEMENT  
BUREAU OF MITIGATION  
05/15/2015 (DEM4D.2.OPX)**



**DIVISION OF EMERGENCY MANAGEMENT**  
**BUREAU OF MITIGATION**  
**OFFICE OF THE BUREAU CHIEF**  
**01/15/2015 (DEM4D.OPX)**



**DIVISION OF EMERGENCY MANAGEMENT  
BUREAU OF RECOVERY  
07/01/2015 (DEM4E.OPX)**



**SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY**

<b>Schedule XII Cover Sheet and Agency Project Approval</b>	
<b>Agency: Executive Office of the Governor, Division of Emergency Management</b>	<b>Schedule XII Submission Date: 9/15/15</b>
<b>Project Name: N/A</b>	<b>Is this project included in the Agency's LRPP?</b> _____ Yes _____ No
<b>FY 2016 - 2017 LBR Issue Code:</b>	<b>FY 2016 -2017 LBR Issue Title:</b>
<b>Agency Contact for Schedule XII (Name, Phone #, and E-mail address): N/A</b>	
<b>AGENCY APPROVAL SIGNATURES</b>	
I am submitting the attached Schedule XII in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII.	
<b>Agency Head:</b> N/A	<b>Date:</b>
<b>Printed Name:</b>	
<b>Agency Chief Information Officer:</b> <i>(If applicable)</i>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Budget Officer:</b>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Planning Officer:</b>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Project Sponsor:</b>	<b>Date:</b>
<b>Printed Name:</b>	

**SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY**

<b>I. Background Information</b>
1. Describe the service or activity proposed to be outsourced or privatized.
2. How does the service or activity support the agency's core mission? What are the agency's desired goals and objectives to be achieved through the proposed outsourcing or privatization and the rationale for such goals and objectives?
3. Provide the legal citation authorizing the agency's performance of the service or activity.
4. Identify the service's or activity's major stakeholders, including customers, clients, and affected organizations or agencies.
5. Describe and analyze how the agency currently performs the service or activity and list the resources, including information technology services and personnel resources, and processes used.
6. Provide the existing or needed legal authorization, if any, for outsourcing or privatizing the service or activity.

7. Provide the reasons for changing the delivery or performance of the service or activity. What is the current cost of service and revenue source?

--

**II. Evaluation of Options**

1. Provide a description of the available options for performing the service or activity and list for each option the general resources and processes needed to perform the service or activity. If state employees are currently performing the service or activity, provide at least one option involving maintaining state provision of the service or activity.

--

2. For each option, describe its current market for the service or activity under consideration for outsourcing or privatizing. How many vendors are currently providing the specific service or activity on a scale similar to the proposed option? How mature is this market?

--

3. List the criteria used to evaluate the options. Include a cost-benefit analysis documenting the direct and indirect specific baseline costs, savings, and qualitative and quantitative benefits involved in or resulting from the implementation of the recommended option(s).

--

4. Based upon the evaluation criteria, identify and analyze the advantages and disadvantages of each option, including potential performance improvements and risks.

--

5. For each option, describe the anticipated impact on the agency and the stakeholders, including impacts on other state agencies and their operations.

--

<p>6. Identify changes in cost and/or service delivery that will result from each option. Describe how the changes will be realized. Describe how benefits will be measured and provide the annual cost.</p>
<p>7. List the major risks for each option and how the risks could be mitigated.</p>
<p>8. Describe any relevant experience of other agencies, other states, or the private sector in implementing similar options.</p>

**III. Information on Recommended Option**

<p>1. Identify the proposed competitive solicitation including the anticipated number of respondents.</p>
<p>2. Provide the agency's projected timeline for outsourcing or privatization of the service or activity. Include key events and milestones from the beginning of the procurement process through the expiration of a contract and key events and milestones for transitioning the service or activity from the state to the vendor. Provide a copy of the agency's transition plan for addressing changes in the number of agency personnel, affected business processes, employee transition issues including reemployment and retraining assistance plan for employees who are not retained by the agency or employed by the contractor, and communication with stakeholders such as agency clients and the public.</p>
<p>3. Identify all forms of compensation to the vendor(s) for performance of the service or activity, including in-kind allowances and state resources to be transferred to the vendor(s). Provide a detailed cost estimate of each.</p>



<p>4. Provide an analysis of the potential impact on federal, state, and local revenues, and expenditures. If federal dollars currently fund all or part of the service or activity, what has been the response of the federal funding agency(ies) to the proposed change in the service delivery method? If federal dollars currently fund all or part of the service or activity, does the change in the service delivery method meet federal requirements?</p>
<p>5. What responsibilities, if any, required for the performance of the service or activity will be retained and performed by the agency? What costs, including personnel costs, will the agency continue to incur after the change in the service delivery model? Provide these cost estimations. Provide the method for monitoring progress in achieving the specified performance standards within the contract.</p>
<p>6. Describe the agency's contract management process for the outsourced or privatized service or activity, including a description of the specific performance standards that must be met to ensure adequate performance and how the agency will address potential contractor nonperformance. Attach a copy of any competitive solicitation documents, requests for quote(s), service level agreements, or similar documents issued by the agency for this competitive solicitation if available.</p>
<p>7. Provide the agency's contingency plan(s) that describes the tasks involved in and costs required for its implementation and how the agency will resume the in-house provision of the service or activity in the event of contract termination/non-renewal.</p>
<p>8. Identify all other Legislative Budget Request issues that are related to this proposal.</p>

<p>9. Explain whether or not the agency can achieve similar results by a method other than outsourcing or privatization and at what cost. Please provide the estimated expenditures by fiscal year over the expected life of the project.</p>
<p>10. Identify the specific performance measures that are to be achieved or that will be impacted by changing the service's or activity's delivery method.</p>
<p>11. Provide a plan to verify vendor(s) compliance with public records laws.</p>
<p>12. If applicable, provide a plan to verify vender compliance with applicable federal and state law ensuring access by persons with disabilities.</p>
<p>13. If applicable, provide a description of potential differences among current agency policies or processes and a plan to standardize, consolidate, or revise current policies or processes.</p>
<p>14. If the cost of the outsourcing is anticipated to exceed \$10 million in any given fiscal year, provide a copy of the business case study (and cost benefit analysis if available) prepared by the agency for the activity or service to be outsourced or privatized pursuant to the requirements set forth in s. 287.0571, F.S.</p>

**SCHEDULE XIII  
PROPOSED CONSOLIDATED FINANCING OF DEFERRED-PAYMENT  
COMMODITY CONTRACTS**

<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

Deferred-payment commodity contracts are approved by the Department of Financial Services (department). The rules governing these contracts are in Chapter 69I-3, *Florida Administrative Code* and may be accessed via the following website <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=69I-3> . Information on the program and other associated information on the Consolidated Equipment Financing Program and Guaranteed Energy Savings Contracts may be accessed via the following website [http://www.myfloridacfo.com/aadir/statewide\\_financial\\_reporting/](http://www.myfloridacfo.com/aadir/statewide_financial_reporting/).

For each proposed deferred-payment commodity contract that exceeds the threshold for Category IV as defined in Section 287.017, *Florida Statutes*, complete the following information and submit Department of Financial Services forms Lease Checklist DFS-A1-411 and CEFM Checklist DFS-A1-410 with this schedule.

<b>1. Commodities proposed for purchase.</b>
N/A
<b>2. Describe and justify the need for the deferred-payment commodity contract including guaranteed energy performance savings contracts.</b>
N/A
<b>3. Summary of one-time payment versus financing analysis including a summary amortization schedule for the financing by fiscal year (amortization schedule and analysis detail may be attached separately).</b>
N/A
<b>4. Identify base budget proposed for payment of contract and/or issue code and title of budget request if increased authority is required for payment of the contract.</b>
N/A

**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: <a href="mailto:susanne.mcdaniel@em.myflorida.com">susanne.mcdaniel@em.myflorida.com</a>

<b>1. Vendor Name</b>		
N/A		
<b>2. Brief description of services provided by the vendor.</b>		
N/A		
<b>3. Contract terms and years remaining.</b>		
N/A		
<b>4. Amount of revenue generated N/A</b>		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
<b>5. Amount of revenue remitted N/A</b>		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
<b>6. Value of capital improvement</b>		
N/A		
<b>7. Remaining amount of capital improvement</b>		
N/A		
<b>8. Amount of state appropriations N/A</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**

**Schedule I Series**

**Legislative Budget Request  
2016-2017**

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

**Department:** Executive Office of the Governor      **Budget Period:** **2016-2017**  
**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 checked="checked" 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 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>SECTION I - FEE COLLECTION</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2014 -2015</b>	<b>FY 2015 -2016</b>	<b>FY 2016 -2017</b>
<u>Receipts:</u>			
Hazardous Materials	2,606,307	2,600,000	2,600,000
_____			
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>2,606,307</b>	<b>2,600,000</b>	<b>2,600,000</b>

<b>SECTION II - FULL COSTS</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
<u>Direct Costs:</u>			
Salaries and Benefits	617,404	737,524	737,524
Other Personal Services	9,638	29,975	29,975
Expenses	141,102	188,256	245,256
Operating Capital Outlay	2,434	4,650	4,650
Contracted Services	131,598	133,382	273,382
Risk Management	2,957	3,938	3,938
Transfer to DMS/HR Services	3,322	3,346	3,346
FI Hazardous Materials Program Planning	961,503	966,597	1,076,597
Data Processing Services	15,510	20,382	20,382
Indirect Costs Charged to Trust Fund	538,246	451,916	451,916
<b>Total Full Costs to Line (B) - Section III</b>	<b>2,423,714</b>	<b>2,539,966</b>	<b>2,846,966</b>

**Basis Used:** Exhibit B and Schedule I

<b>SECTION III - SUMMARY</b>		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
TOTAL SECTION I	(A)	2,606,307	2,600,000	2,600,000
TOTAL SECTION II	(B)	2,423,714	2,539,966	2,846,966
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>182,593</b>	<b>60,034</b>	<b>(246,966)</b>

**EXPLANATION of LINE C:**

The Schedule I unreserved fund balance rolling forward on July 1, 2015 was \$2,215,317. A balance of \$2,275,351 is estimated to roll forward on July 1, 2016. A balance of \$1,920,981 is the estimated balance on June 30, 2017.

## Schedule IA - Part I: Examination of Regulatory Fees

**Department:** Executive Office of the Governor/Division of Emergency Management

**Regulatory Service to or Oversight of Businesses or Professions Program:** Florida  
Accidental Release Prevention and Risk Management Planning

1. What recent operational efficiencies have been achieved to either decrease costs or improve services? If costs have been reduced, how much money has been saved during the fiscal year? *The Division continues to increase the number of facilities filing Tier II reports on line. Online filing is now nearly 95%. Staff continues to reach out to paper filers to increase electronic filing. Additionally, online payments have increased to over 50%. While no real cost savings are realized by the Division, significant savings are enjoyed by business. Savings to the Division are realized through reduced time for manual entry. This time is utilized to conduct searches for non-compliant facilities and facility, LEPC, and emergency responder training in data entry and the use of the electronic system to retrieve information during an event or for planning.*
2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year? *The Division is working towards electronic bank reconciliation of payments made through the reporting system, allowing payment for all reporting to include Toxic Release Inventory (TRI) and Risk Management Program (RMP) to be made electronically, thereby enhancing efficiency for businesses and the Division.*
3. Is the regulatory activity an appropriate function that the agency should continue at its current level? *Yes*
4. Are the fees charged for the regulatory service or oversight to businesses or professions based on revenue projections that are prepared using generally accepted governmental accounting procedures or official estimates by the Revenue Estimating Conference, if applicable? *Yes*
5. Are the fees charged for the regulatory service or oversight to businesses or professions adequate to cover both direct and indirect costs of providing the regulatory service or oversight? *Yes*
6. Are the fees charged for the regulatory service or oversight to businesses or professions reasonable and do they take into account differences between the types of professions or businesses that are regulated? For example, do fees reflect the amount of time required to conduct inspections by using a sliding scale for annual fees based on the size of the regulated business; or do fees provide a financial incentive for regulated entities to maintain compliance with state standards by assessing a re-inspection fee if violations are found at initial inspection? *Yes – Fee schedule is predicated on the type of chemicals, the SIC code*

*and the number of employees in Florida, data is checked against the Department of Revenue unemployment database. Risk Management Program (RMP) fees are based upon program level – risk to the public.*

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



## Schedule IA - Part II: Examination of Regulatory Fees

Department: **Executive Office of the Governor / Division of Emergency Management**

Regulatory Service to or Oversight of Business or Profession Program: **Hazardous Materials Facility Safety and Public Notification**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes/Chapter 252, Part IV, F.S**

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

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

What is the current annual amount of the subsidy? **\$ 0.00**

Service/Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Tier II (EPCRA)	Annual Registration	252 F.S	\$2,000	1997	Statute / Rule	Various*	
TRI ( EPCRA)	Annual Registration	252 F.S	\$2,000	1997	Statute / Rule	Various*	
RMP -Clean Air Act 112r	Annual Registration	252 F.S	\$2,000	1997	Statute / Rule	Various*	
* Fee depends upon SIC business code, the number of employees in Florida, Number of chemicals stored on site, or type of chemical used in process or stored on site							

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2016 - 17**

<b>Department Title:</b>	Executive Office of the Governor-Division of Emergency Management
<b>Trust Fund Title:</b>	Administrative Trust Fund
<b>Budget Entity:</b>	31700100
<b>LAS/PBS Fund Number:</b>	2021

	Balance as of 6/30/2015		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	\$ 553,042	(A)		\$ 553,042
ADD: Other Cash (See Instructions)		(B)		\$ -
ADD: Investments	\$ 234,616	(C)		\$ 234,616
ADD: Outstanding Accounts Receivable	\$ 329	(D)		\$ 329
ADD: _____		(E)		\$ -
<b>Total Cash plus Accounts Receivable</b>	<b>\$ 787,987</b>	(F)	<b>\$ -</b>	<b>\$ 787,987</b>
LESS: Allowances for Uncollectibles		(G)		\$ -
LESS: Approved "A" Certified Forwards	\$ 83,662	(H)	\$ 2,481	\$ 86,143
Approved "B" Certified Forwards	\$ 19,636	(H)		\$ 19,636
Approved "FCO" Certified Forwards		(H)		\$ -
LESS: Other Accounts Payable (Nonoperating)	\$ 141	(I)		\$ 141
LESS: _____		(J)		\$ -
<b>Unreserved Fund Balance, 07/01/15</b>	<b>\$ 684,548</b>	(K)	<b>\$ (2,481)</b>	<b>\$ 682,067</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: 2016 - 17**

<b>Department Title:</b>	Executive Office of the Governor-Division of Emergency Management
<b>Trust Fund Title:</b>	Emergency Management Preparedness & Assistance Trust Fund
<b>Budget Entity:</b>	31700100
<b>LAS/PBS Fund Number:</b>	2191

	Balance as of 6/30/2015		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	\$ 3,164,723	(A)			\$ 3,164,723
ADD: Other Cash (See Instructions)		(B)			\$ -
ADD: Investments	\$ 6,310,982	(C)			\$ 6,310,982
ADD: Outstanding Accounts Receivable	\$ 6,303	(D)	\$ 1,933,208		\$ 1,939,511
ADD: _____		(E)			\$ -
<b>Total Cash plus Accounts Receivable</b>	<b>\$ 9,482,007</b>	(F)	<b>\$ 1,933,208</b>		<b>\$ 11,415,215</b>
LESS Allowances for Uncollectibles		(G)			\$ -
LESS Approved "A" Certified Forwards	\$ 264,848	(H)	\$ 4,499		\$ 269,347
Approved "B" Certified Forwards	\$ 2,873,978	(H)			\$ 2,873,978
Approved "FCO" Certified Forwards		(H)			\$ -
LESS: Other Accounts Payable (Nonoperating)	\$ 1,829	(I)			\$ 1,829
LESS: _____		(J)			\$ -
<b>Unreserved Fund Balance, 07/01/15</b>	<b>\$ 6,341,352</b>	(K)	<b>\$ 1,928,709</b>		<b>\$ 8,270,062</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: 2016 - 17**

**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 6/30/2015		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	\$ 312,875	(A)			\$ 312,875
ADD: Other Cash (See Instructions)		(B)			\$ -
ADD: Investments		(C)			\$ -
ADD: Outstanding Accounts Receivable	\$ 2,401,781	(D)	\$ 69,068		\$ 2,470,849
ADD: Anticipated Receivable	\$ 6,750,767	(E)	\$ 406,474		\$ 7,157,241
<b>Total Cash plus Accounts Receivable</b>	<b>\$ 9,465,423</b>	(F)	<b>\$ 475,542</b>		<b>\$ 9,940,965</b>
LESS: Allowances for Uncollectibles		(G)			\$ -
LESS: Approved "A" Certified Forwards	\$ 621,016	(H)	\$ 475,542		\$ 1,096,558
Approved "B" Certified Forwards	\$ 8,654,602	(H)			\$ 8,654,602
Approved "FCO" Certified Forwards		(H)			\$ -
LESS: Other Accounts Payable (Nonoperating)	\$ 189,805	(I)			\$ 189,805
LESS: _____		(J)			\$ -
<b>Unreserved Fund Balance, 07/01/15</b>	<b>\$ (0)</b>	(K)	<b>\$ -</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

**Budget Period: 2016 - 17**

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

	Balance as of 6/30/2015		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	351,890	(A)		351,890
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	23,755,102	(C)		23,755,102
ADD: Outstanding Accounts Receivable	2,377,953	(D)		2,377,953
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>26,484,944</b>	(F)	<b>0</b>	<b>26,484,944</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	1,130,664	(H)	4	1,130,667
Approved "B" Certified Forwards	5,236,139	(H)		5,236,139
Approved "FCO" Certified Forwards	11,286,998	(H)		11,286,998
LESS: Other Accounts Payable (Nonoperating)	24,396	(I)		24,396
LESS: Unearned Revenue	603,894	(J)		603,894
<b>Unreserved Fund Balance, 07/01/15</b>	<b>8,202,854</b>	(K)	<b>(4)</b>	<b>8,202,850</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: 2016 - 17**

<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 6/30/2015		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	\$ 2,642,784	(A)		\$ 2,642,784
ADD: Other Cash (See Instructions)		(B)		\$ -
ADD: Investments		(C)		\$ -
ADD: Outstanding Accounts Receivable		(D)		\$ -
ADD: _____		(E)		\$ -
<b>Total Cash plus Accounts Receivable</b>	<b>\$ 2,642,784</b>	<b>(F)</b>	<b>\$ -</b>	<b>\$ 2,642,784</b>
LESS Allowances for Uncollectibles		(G)		\$ -
LESS Approved "A" Certified Forwards	\$ 122,472	(H)	\$ 18	\$ 122,490
Approved "B" Certified Forwards	\$ 284,054	(H)		\$ 284,054
Approved "FCO" Certified Forwards		(H)		\$ -
LESS: Other Accounts Payable (Nonoperating)	\$ 20,923	(I)		\$ 20,923
LESS: _____		(J)		\$ -
<b>Unreserved Fund Balance, 07/01/15</b>	<b>\$ 2,215,335</b>	<b>(K)</b>	<b>\$ (18)</b>	<b>\$ 2,215,317</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: 2016 - 17**

<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 6/30/2015		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	\$ 1,930,794	(A)			\$ 1,930,794
ADD: Other Cash (See Instructions)		(B)			\$ -
ADD: Investments		(C)			\$ -
ADD: Outstanding Accounts Receivable	\$ 71,083,974	(D)			\$ 71,083,974
ADD: Anticipated Receivable	\$ 30,938,589	(E)	\$ 90		\$ 30,938,679
<b>Total Cash plus Accounts Receivable</b>	<b>\$ 103,953,357</b>	(F)	<b>\$ 90</b>		<b>\$ 103,953,447</b>
LESS Allowances for Uncollectibles		(G)			\$ -
LESS Approved "A" Certified Forwards	\$ 8,939,518	(H)	\$ 90		\$ 8,939,608
Approved "B" Certified Forwards	\$ 29,900,298	(H)			\$ 29,900,298
Approved "FCO" Certified Forwards	\$ 1,746,370	(H)			\$ 1,746,370
LESS: Other Accounts Payable (Nonoperating)	\$ 324	(I)			\$ 324
LESS: Deferred Inflows -Unavailable Revenue	\$ 63,350,646	(J)			\$ 63,350,646
LESS: Unearned Revenue	\$ 16,201	(J)			\$ 16,201
<b>Unreserved Fund Balance, 07/01/15</b>	<b>\$ 0</b>	(K)	<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: 2016 - 17**

**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, 07/01/15**  
 Total all GLC's 5XXXX for governmental funds; 703,935 (A)  
 GLC 539XX for proprietary and fiduciary funds

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

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

B3100001 - Payable Set Up After Year End Closing (2,409) (C)

B3100011 - Reclass of Payable to Current Year Expenditure 72 (C)

B3100020 - Payable Set Up After Year End Closing (144) (C)

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (19,636) (D)

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

A/P not C/F-Operating Categories 249 (D)

\_\_\_\_\_ (D)

\_\_\_\_\_ (D)

\_\_\_\_\_ (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 682,067 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 682,067 (F)

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

**\*SHOULD EQUAL ZERO.**



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

**Budget Period: 2016 - 17**

**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:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/15</b>	
Total all GLC's 5XXXX for governmental funds;	
GLC 539XX for proprietary and fiduciary funds	9,212,176 (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
B3100002 - Due from Other Departments	1,933,208 (C)
B3100002 - Payable Set Up After Year End Closing	(46) (C)
B3100012 - Payable Set Up After Year End Closing	(4,453) (C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(2,873,978) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
A/P not C/F-Operating Categories	3,154 (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	8,270,062 (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	8,270,062 (F)
<b>DIFFERENCE:</b>	0 (G)*

**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2016 - 17**

**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:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/15</b>	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="(69,068)"/> (A)
GLC 539XX for proprietary and fiduciary funds	
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text"/> (B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
B3100003 - Payable Set Up After Year End Closing	<input type="text" value="(448,085)"/> (C)
B3100003 - Increase Receivable Set Up After Year End Closing	<input type="text" value="69,068"/> (C)
B3100013 - Payable Set Up After Year End Closing	<input type="text" value="(27,456)"/> (C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(8,654,602)"/> (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text" value="1,846,282"/> (D)
Compensated Absences	<input type="text" value="22,333"/> (D)
Unearned Revenue	<input type="text" value="104,288"/> (D)
Anticipated Receivable	<input type="text" value="7,157,241"/> (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="0"/> (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<input type="text" value="0"/> (F)
<b>DIFFERENCE:</b>	<input type="text" value="(0)"/> (G)*

**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2016 - 17**

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

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/15</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	24,721,683 (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	(B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
B3100014 - Payable Set Up After Year End Closing	(4) (C)
SWFS Adjustment # and Description	(C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(5,236,139) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(11,286,998) (D)
A/P not C/F-Operating Categories	4,307 (D)
	(D)
	(D)
	(D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	8,202,850 (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	8,202,850 (F)
<b>DIFFERENCE:</b>	0.00 (G)*

**\*SHOULD EQUAL ZERO.**

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

	<b>Budget Period: 2016 - 17</b>
<b>Department Title:</b>	<u>Executive Office of the Governor-Division of Emergency Management</u>
<b>Trust Fund Title:</b>	<u>Operating Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2510</u>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/15</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	2,420,051 (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	(B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
B3100016 - Payable Set Up After Year End Closing (Correction B3100019)	18 (C)
B3100019 - Payable Set Up After Year End Closing (Corrected B3100016)	(36) (C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(284,054) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(D)
A/P not C/F-Operating Categories	410 (D)
GL 38600 - Current Compensated Absences Liability	8,835 (D)
GL 48600 - Compensated Absences Liability	70,093 (D)
	(D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	2,215,317 (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	2,215,317 (F)
<b>DIFFERENCE:</b>	0 (G)*

**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2016 - 17**

**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:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/15</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	0 (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	(B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
B3100015 - Set Up Payable After Year End Closing	(90) (C)
	(C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(29,900,298) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(1,746,370) (D)
A/P not C/F-Operating Categories	708,079 (D)
Anticipated Receivables	30,938,679 (D)
	(D)
	(D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>(0) (E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<b>0 (F)</b>
<b>DIFFERENCE:</b>	<b>(0) (G)*</b>

**\*SHOULD EQUAL ZERO.**

**SCHEDULE VI: DETAIL OF DEBT SERVICE**  
*SCHEDULE VI NOT APPLICABLE TO DIVISION OF EMERGENCY MANAGEMENT*

**Department:** Executive Office of the Governor - Division of  
 Emergency Management  
**Budget Entity:** 31700100 **Budget Period 2016 -17**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
	FY 20__ - __	FY 20__ - __	FY 20__ - __
<b>SECTION I</b>			
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SECTION II**

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

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 20__ - __	FY 20__ - __	FY 20__ - __
Interest on Debt	(G)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(H)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(I)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other	(J)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(K)	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
		ACTUAL	ESTIMATED	REQUEST
		FY 20__ - __	FY 20__ - __	FY 20__ - __
Interest on Debt	(G)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(H)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(I)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other	(J)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(K)	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**Budget Period: 2016-2017**

**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 2015-166	6/30/2014	DEM/IT	<p><b>Finding 2014-042</b> The FDEM did not always maintain documentation to ensure that access to the FloridaPA.org and the Mitigation.org applications was accessible only to authorized users.</p>	<p>Pursuant to the State Agency Response and Corrective Action Plan, FDEM has fully implemented written processes that ensure the preparation and maintenance of user access authorization documentation to ensure that all IT systems and applications are accessible only to authorized users and for authorized purposes. These processes are currently being incorporated into formal agency procedures.</p>	

<p>Auditor General 2015-166 2014-173</p>	<p>6/30/2014 6/30/2013</p>	<p>DEM/Finance</p>	<p><b>Finding 2013-058 and 2014-043</b> The FDEM did not report applicable Disaster Grants – Public Assistance (Public Assistance) Program, HMGP, and 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> The subaward data has been reported to FFATA/FSRS and is currently up to date. DEM uses FloridaPA.Org to determine the federally obligated amounts for Public Assistance subawards.</p> <p><b>Hazard Mitigation Grant Program (CFDA No. 97.039)</b> The subaward data has been fully reported to FFATA/FSRS. DEM FFATA staff acquired a spreadsheet from the Hazard Mitigation program area with all previous subaward information that met reporting requirements. The FFATA staff submitted the subaward data to FSRS after ensuring information accuracy (i.e., DUNS number, descriptions, etc.) The program area currently sends weekly spreadsheets to DEM's FFATA staff to stay up to date on reporting. <b>Homeland Security Grant Program (CFDA No. 97.067)</b>The subaward data has been fully reported to FFATA/FSRS. DEM FFATA staff acquired a spreadsheet from the Homeland Security program area with all previous subaward information that met reporting requirements. The FFATA staff submitted the subaward data to FSRS after ensuring information accuracy (i.e., DUNS number, descriptions, etc.) The program area currently sends weekly spreadsheets to DEM's FFATA staff to stay up to date on</p>	
<p>Auditor General 2015-166</p>	<p>6/30/2014</p>	<p>DEM/Finance</p>	<p><b>Finding 2014-044</b> FDEM procedures were not sufficient to ensure that the Federal Financial Reports (FFRs) were properly completed. As a result, the FDEM submitted FFRs during the 2013-14 fiscal year that may have been inaccurate.</p>	<p>The Finance Office within the FDEM has changed its process to no longer calculate the required state match for disaster related grant programs. This amount will now be provided to us from the various program offices. The amount received will then be recorded on the Federal Financial Report submitted to the federal auditor.</p>	



Auditor General 2015-166	6/30/2014	DEM/Preparedness	<p><b>Finding 2014-045</b> The FDEM did not always require adequate documentation be submitted by subgrantees to substantiate amounts requested for reimbursement. Additionally, one subgrantee was reimbursed for payments for unused leave charged directly to the Program, contrary to Federal regulations.</p>	<p>With the revision of the Office of Domestic Security Subgrantee Policy and Procedure Grants Manual, as well as extensive revision of reporting forms in support of all claims, 100% documentation for all reimbursement requests is now required. Concerning the reimbursement of unused leave, we conferred with our DHS Program Analyst, and were told that, "due to the closed status of the grant in which the leave were reimbursed no recoupment was required."</p>
Auditor General 2015-166	6/30/2014	DEM/Preparedness	<p><b>Finding 2014-047</b> The FDEM did not effectively ensure that no more than 3 percent of funds awarded were used for management and administrative purposes associated with the HSGP award.</p>	<p>Funds were applied to FY2009 grant to reduce M&amp;A charges not to exceed 3%.</p>
DEM/OIG 14-A002	2/25/2015	DEM/Response and Finance	<p><b>Finding 1</b> - Receiving forms were not completed for some property items and many receiving forms for property items did not contain all of the information required by the Property Management and Accountability Policy.</p> <p><b>Recommendation</b> - We recommend the Bureaus of Response and Finance ensure that receiving forms are completed for all property received and all required information for property received is recorded on the receiving form.</p> <p><b>Finding 2</b> - The accountable property form has not been consistently used to issue tangible property.</p> <p><b>Recommendation</b> - We recommend the Bureau of Response ensure that the accountable property form is consistently used to issue tangible property.</p>	<p>The Property Management and Accountability Policy was updated to address this issue.</p> <p>The Property Management and Accountability Policy was updated to address this issue.</p>

**Finding 3** - The Division does not always record all property information required by Rule 69I-72, Florida Administrative Code (F.A.C.) completely and accurately into the Florida Accounting Information Resource (FLAIR) Property Subsystem for tangible property acquisitions.

**Recommendation** - We recommend the Bureau of Finance establish internal controls to ensure that property acquisitions are accurately and completely recorded into FLAIR.

[The Property Management and Accountability Policy was updated to address this issue.](#)

**Finding 4**- The Division is duplicating FLAIR property records in the Division's Property Accountability System (an Access database).

**Recommendation** - We recommend the Bureau of Response discontinue duplication of FLAIR property records in the Division's Property Accountability System.

[The Property Management and Accountability Policy was updated to address this issue.](#)

**Finding 5**- Division did not consistently report missing items identified during the inventory process to the custodian, conduct an investigation or file reports with the appropriate law enforcement agency.

**Recommendation** - We recommend the Bureaus of Response and Finance update the Division's Property Management and Accountability policy to comply with Rule 69I-72, F.A.C., and develop a process to ensure that items not located during the inventory are reported to the custodian and a thorough investigation is conducted.

[The Property Management and Accountability Policy was updated to address this issue.](#)

**Finding 6-** Division's Property Management and Accountability policy does not reference or include the requirements of Chapter 273, Florida Statutes (F.S.), and Rule 69I-72, F.A.C., relating to recording property, surplus property, disposition of property and inventory.

**Recommendation** - We recommend the Bureaus of Response and Finance ensure the policy update reflects requirements of Chapter 273, F.S., and Rule 69I-72, F.A.C.

The Property Management and Accountability Policy was updated to address this issue.

**Finding 7** - The inventory process extended significantly past June 30th and the inventory listing was not properly finalized with regard to missing items.

**Recommendation** - We recommend the Bureaus of Finance and Response update the Property Management and Accountability Policy to include instructions for conducting and finalizing the physical inventory.

The Property Management and Accountability Policy was updated to address this issue.

**Finding 8** - The Division lacks documented procedures for SLRC operations. Specifically, procedures for safety, access to the SLRC, shipping, receiving, and tracking of disaster supplies and equipment are not documented.

**Recommendation** - We recommend the Bureau of Response develop written procedures for SLRC operations, including procedures for safety, access to the SLRC, shipping, receiving, and tracking of disaster supplies and equipment.

The Bureau of Response is in the process of developing procedures for SLRC operations.

			<p><b>Finding 9</b> - During observation of the physical inventory, significant damage to the racks was observed throughout the SLRC. The damage appeared to have been caused by forklifts hitting the racks. Many of the aisles in the SLRC are not wide enough to accommodate proper forklift operation.</p> <p><b>Recommendation</b> - We recommend the Bureau of Response conduct an assessment of the SLRC to identify if any corrective actions are necessary to address the damage to the racks and the adequacy of the aisle widths.</p>	<p>The Bureau of response is in the process of repairing the rack damage and the forklift has been replaced with a side-load forklift to accommodate the narrow aisles.</p>
DEM / OIG 13-C004	6/30/2014	DEM/Preparedness	<p><b>Finding 1</b> - For 23 of 28 payments examined, the subgrantee included paid leave as hours worked in the calculation of eligible overtime hours. \$145,138.83 of the overtime billed to the Division should have been offset by paid leave and is therefore questioned costs.</p> <p><b>Recommendation</b> - We recommend the Division review time records prior to reimbursement to ensure that the subgrantee has offset paid leave before calculating eligible overtime. The Division should also take steps to recover the \$145,138.83 in questioned costs.</p>	<p>The Division has taken measures to recover the questioned costs and is reviewing time records prior to reimbursement.</p>

## Fiscal Year 2016-17 LBR Technical Review Checklist

Department/Budget Entity (Service): Executive Office of the Governor - Division of Emergency Management
Agency Budget Officer/OPB Analyst Name: Susanne McDaniel/Sherie Carrington

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	31700100				

### 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. <b>A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.</b>					

### 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				
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---	--	--	--	--

### 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				
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---	--	--	--	--

		Program or Service (Budget Entity Codes)				
Action		31700100				
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 2014-15 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.					
<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				

		Program or Service (Budget Entity Codes)			
Action		31700100			
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 #16-002?	Y			
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)	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 90 of the LBR Instructions.)	Y			

		Program or Service (Budget Entity Codes)				
Action		31700100				
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)?	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	The FCO amount is part of the base budget for the Division of Emergency Management			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If 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 2016-17 data center costs, this can be completed by using the new State Data Center data processing services category (210001).					
TIP	If an appropriation made in the FY 2015-16 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				



		Program or Service (Budget Entity Codes)			
Action		31700100			
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	Not scheduled for annual trust review		
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	Not scheduled for annual trust review		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y			
8.10	Are the statutory authority references correct?	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, Florida Statutes for appropriate general revenue service charge percentage rates.)	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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			

		Program or Service (Budget Entity Codes)			
Action		31700100			
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?	N/J	This figure is not part of line A. Including this figure does not allow the Division of Emergency Management to balance to the Schedule IC and Reconciliation		
8.25	Are current year September operating reversions appropriately shown in column A02?	N/J	Due to the early LBR submission, reversion amounts are not available.		
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> )	N/J	At the budget entity level, the Division of Emergency Management does equal the CFO amount.		
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.				

		Program or Service (Budget Entity Codes)			
Action		31700100			
TIP Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y			
<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 VIIC (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	The Division of Emergency Management has provided two issues and the Executive Office of the Governor will provide one issue.		
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			

	Program or Service (Budget Entity Codes)			
Action	31700100			

<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 match?	Y		
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>				
16.3	Does the FY 2014-15 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 <u>Schedule XI submitted again</u> .)	Y		
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.			

	Program or Service (Budget Entity Codes)			
Action	31700100			

**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?	N/J	Schedule XIV cannot be included since the Long Range Financial Outlook has not been approved by the LBC.			
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: <b>IT@LASPBS.state.fl.us</b>	Y				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> 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)?	Y				
18.5	Are the appropriate counties identified in the narrative?	Y				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

**19. FLORIDA FISCAL PORTAL**

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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## Fiscal Year 2016-17 LBR Technical Review Checklist

Department/Budget Entity (Service): Executive Office of the Governor/Executive Direction and Support Services

Agency Budget Officer/OPB Analyst Name: Kelley Sasso/Brea Gelin

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

Action	Program or Service (Budget Entity Codes)				
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				
<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. <b>A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.</b>					

### 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		311				
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 <u>adjustment made to the object data.</u>					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency <u>must adjust Column A01.</u>					
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 2014-15 approved budget. Amounts <u>should be positive.</u>					
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				

		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.						
<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.)	N/A - NO REQUEST				
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 - NO REQUEST				
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 #16-002?	Y				
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)	Y				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A - NO REQUEST				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A - NO LUMP SUM DIST.				
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 90 of the LBR Instructions.)	N/A - NO REQUEST				



Action		Program or Service (Budget Entity Codes)				
		311				
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)?	N/A - NO REQUEST				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A - NO REQUEST				
<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 - NO REORGANIZATION				
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 - NO REQUEST				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If 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 2016-17 data center costs, this can be completed by using the new State Data Center data processing services category (210001)					
TIP	If an appropriation made in the FY 2015-16 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				

		Program or Service (Budget Entity Codes)				
Action		311				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A - NO REVIEW THIS YR				
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 - NO REVIEW THIS YR				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, Florida Statutes for appropriate general revenue service charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A - NONE AVAILABLE				
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 - NO FEDERAL AWARDS				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A - NO FEDERAL AWARDS				
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 \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				

		Program or Service (Budget Entity Codes)				
Action		311				
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?	N/A - NO 13xx CATEGORIES				
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.)	Y				
<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>						

		Program or Service (Budget Entity Codes)				
Action		311				
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.	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				
<b>AUDIT:</b>						
15.6	Do the issues net to zero at the department level? <b>(GENR, LBR5)</b>	Y				
<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 match?	Y				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2014-15 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>	N/A - NO FCO ACTIVITY				

		Program or Service (Budget Entity Codes)				
Action		311				
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	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

	Program or Service (Budget Entity Codes)				
Action	311				

**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: <b>IT@LASPBS.state.fl.us</b>	N/A - NO IT PROJECTS				
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 - NO FCO ACTIVITY				

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> 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)?	N/A - NO FCO ACTIVITY				
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 - NO FCO ACTIVITY				
18.5	Are the appropriate counties identified in the narrative?	N/A - NO FCO ACTIVITY				
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 - NO FCO ACTIVITY				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

**19. FLORIDA FISCAL PORTAL**

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