

Department of Elder Affairs

October 14, 2016

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

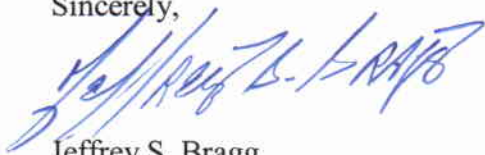
JoAnne Leznoff, Staff Director  
House Appropriations Committee  
221 Capitol  
Tallahassee, FL 32399-1300

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

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Elder Affairs 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 2017-18 Fiscal Year.

Sincerely,



Jeffrey S. Bragg  
Secretary



Department of  
**ELDER  
AFFAIRS**

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STATE OF FLORIDA

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**Temporary Special Duty  
General Pay Additives Implementation Plan  
For Fiscal Year 2017-18**

NOT APPLICABLE



## Department Level Exhibits and Schedules

## Schedule VII: Agency Litigation Inventory

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

<b>Agency:</b>	<b>Department of Elder Affairs</b>		
<b>Contact Person:</b>	Stefan Grow	<b>Phone Number:</b>	(850) 414-2074
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	N/A.		
<b>Court with Jurisdiction:</b>	N/A.		
<b>Case Number:</b>	N/A.		
<b>Summary of the Complaint:</b>	N/A.		
<b>Amount of the Claim:</b>	N/A.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	N/A.		
<b>Status of the Case:</b>	N/A.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	N/A.	Agency Counsel	
	N/A.	Office of the Attorney General or Division of Risk Management	
	N/A.	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A.		

Department of Elder Affairs  
09/29/2016

Secretary  
0001 (950) (8925) 1.00

Advisory Council  
ADI

Advisory Council  
DOEA

Personal Secretary II-SES  
0302 (120) (9714) 1.00

Deputy Secretary & Chief of Staff  
0002 (940) (8926) 1.00

Inspector General  
0097 (920) (8868) 1.00

General Counsel  
0023 (930) (8914) 1.00

Long-Term Care  
Ombudsman Program  
State Ombudsman  
See Pages 19-22

Government Operations  
Consultant III-SES  
0093 (425) (2235) 1.00

Senior Attorney – SES  
0076 (230) (7738) 1.00

Senior Management  
Analyst II – SES  
0005 (426) (2225) 1.00

Administrative Assist. II-  
SES  
0085 (418) (0712) 1.00

Deputy General Counsel  
0148 (240) (8416) 1.00

Operations Consultant  
OPS 65650004 1.00

OPS Legal Assistant  
OPS 65650144 1.00

Operations & Mgmt  
Consultant I- SES  
0026 (421) (2234) 1.00

OPS Paralegal  
Specialist  
OPS 65650288 .50

Communications  
See Page 2

Office of Public and  
Professional Guardians  
See Page 2

Office of Human  
Resources  
See Page 3

Office of Strategic  
Initiatives  
See Page 3

Elder Rights  
See Page 4

Legislative Affairs  
See Page 3

Director of Statewide  
Community Based Services  
0030 (930) (8765) 1.00

Long-Term Care  
And Support  
See Page 6

CARES  
See Pages 6, 8-18

Community & Support  
Services  
See Page 7

Administrative Assistant  
II- SES  
0122 (418) (0712) 1.00

Government Operations  
Consultant II  
0072 (23) (2236) 1.00

Staff Assistant  
OPS 65650277 1.00

Government Analyst II  
0347 (026) (2225) 1.00

Chief Financial Officer  
0054 (930) (9095) 1.00

General Services and  
Emergency  
Management  
See Page 6

Monitoring & Quality  
Assurance  
See Page 5

Information Technology  
See Page 6

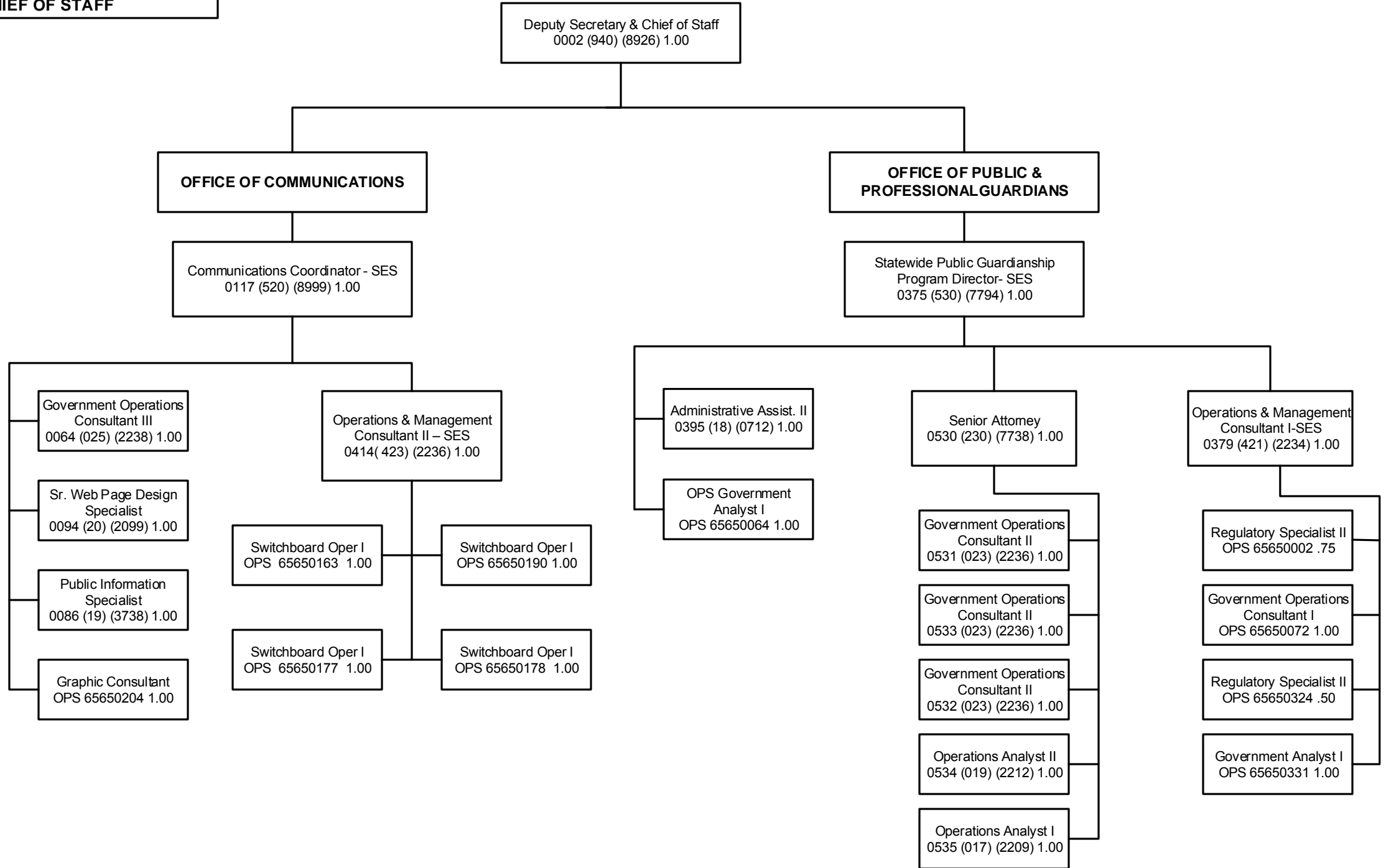
Accounting  
See Page 5

Revenue Management  
See Page 5

Budget  
See Page 5

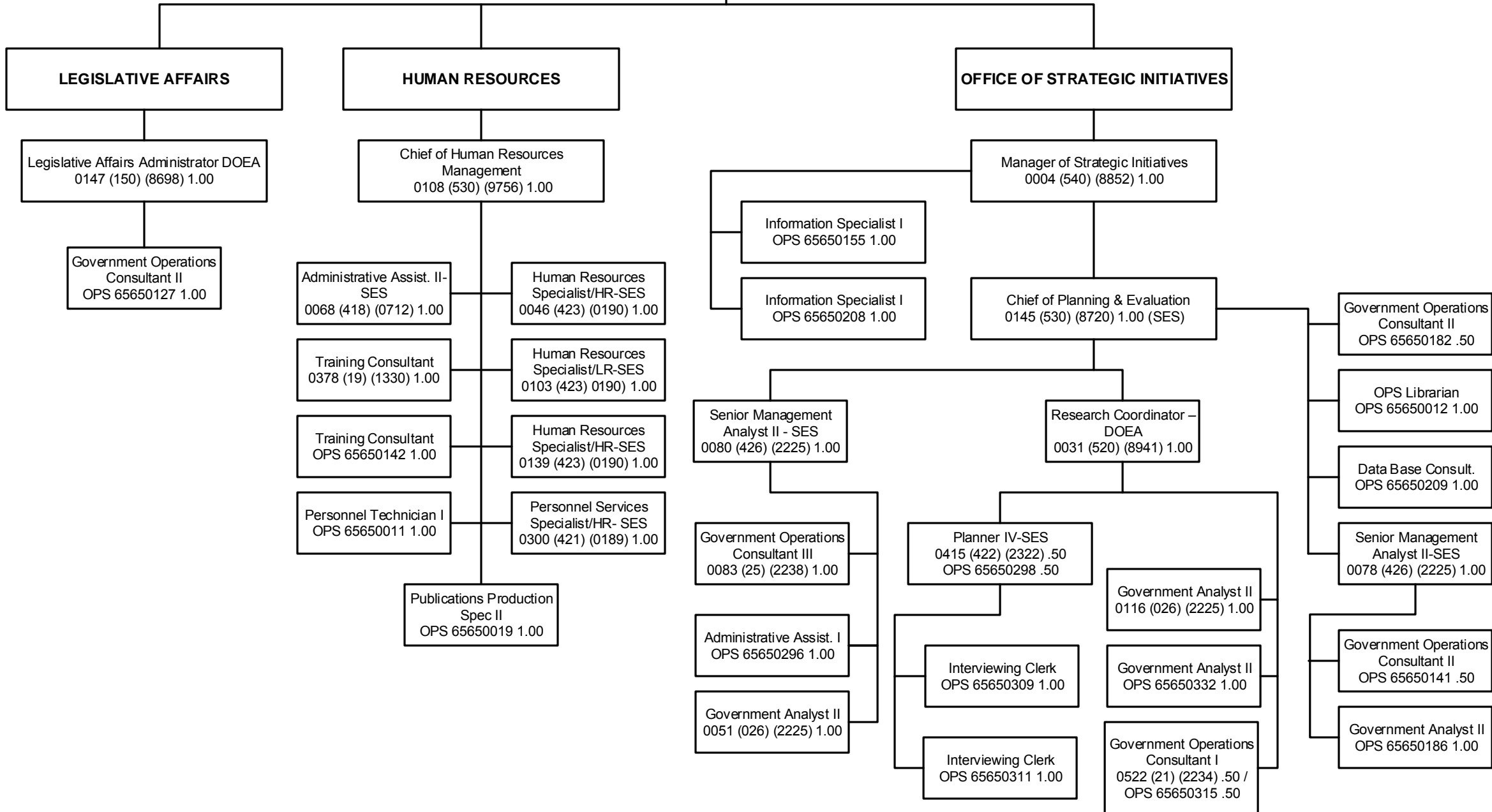
Contract Administration  
& Purchasing  
See Page 5

**OFFICE OF THE DEPUTY SECRETARY & CHIEF OF STAFF**



**OFFICE OF THE DEPUTY SECRETARY & CHIEF OF STAFF**

Deputy Secretary & Chief of Staff  
0002 (940) (8926) 1.00



**OFFICE OF THE DEPUTY SECRETARY &  
CHIEF OF STAFF**

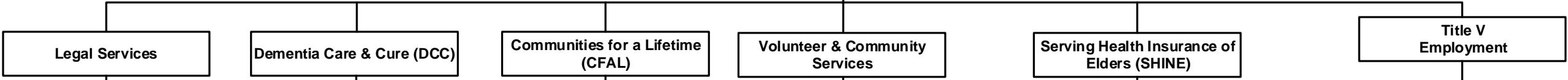
Deputy Secretary & Chief of Staff  
0002 (940) (8926) 1.00

**ELDER RIGHTS**

Chief of Elder Rights  
0025 (530) (8744) 1.00

Administrative Assistant II  
OPS 65650140 1.00

Government Operations  
Consultant I  
OPS 65650055 1.00



**Legal Services**

Program Manager  
OPS 65650323 1.00

Government Operations  
Consultant II  
OPS 65650148 1.00

**Dementia Care & Cure (DCC)**

Government Operations  
Consultant II  
0489 (023) (2236) 1.00

Government Analyst II  
0339 (26) (2225) 1.00

Government Operations  
Consultant II  
0102 (023) (2236) 1.00

**Communities for a Lifetime (CFAL)**

Government Analyst II  
0075 (26) (2225) 1.00

Government Operations  
Consultant  
OPS 65650145 1.00

Government Analyst II  
0335 (026) (2225) 1.00

**Volunteer & Community Services**

Government Analyst II  
0056 (26) (2225) 1.00

Administrative Assistant  
OPS 65650188 1.00

**Serving Health Insurance of Elders (SHINE)**

Senior Management Analyst  
Supervisor – SES  
0081 (426) (2228) 1.00

**SHINE  
VOLUNTEERS**

Government Operations  
Consultant II  
0102 (023) (2236) 1.00

Government Operations  
Consultant II  
0497 (023) (2236) 1.00

Training & Research  
Manager-SES  
0490 (426) (6004) 1.00

Training & Research  
Consultant  
0053 (26) (6004) 1.00

Government Operations  
Consultant III  
0491 (025) (2238) 1.00

Public Information  
Specialist  
0493 (019) (3738) 1.00

**Title V  
Employment**

Senior Management Analyst  
Supv. – SES  
0123 (426) (2228) 1.00

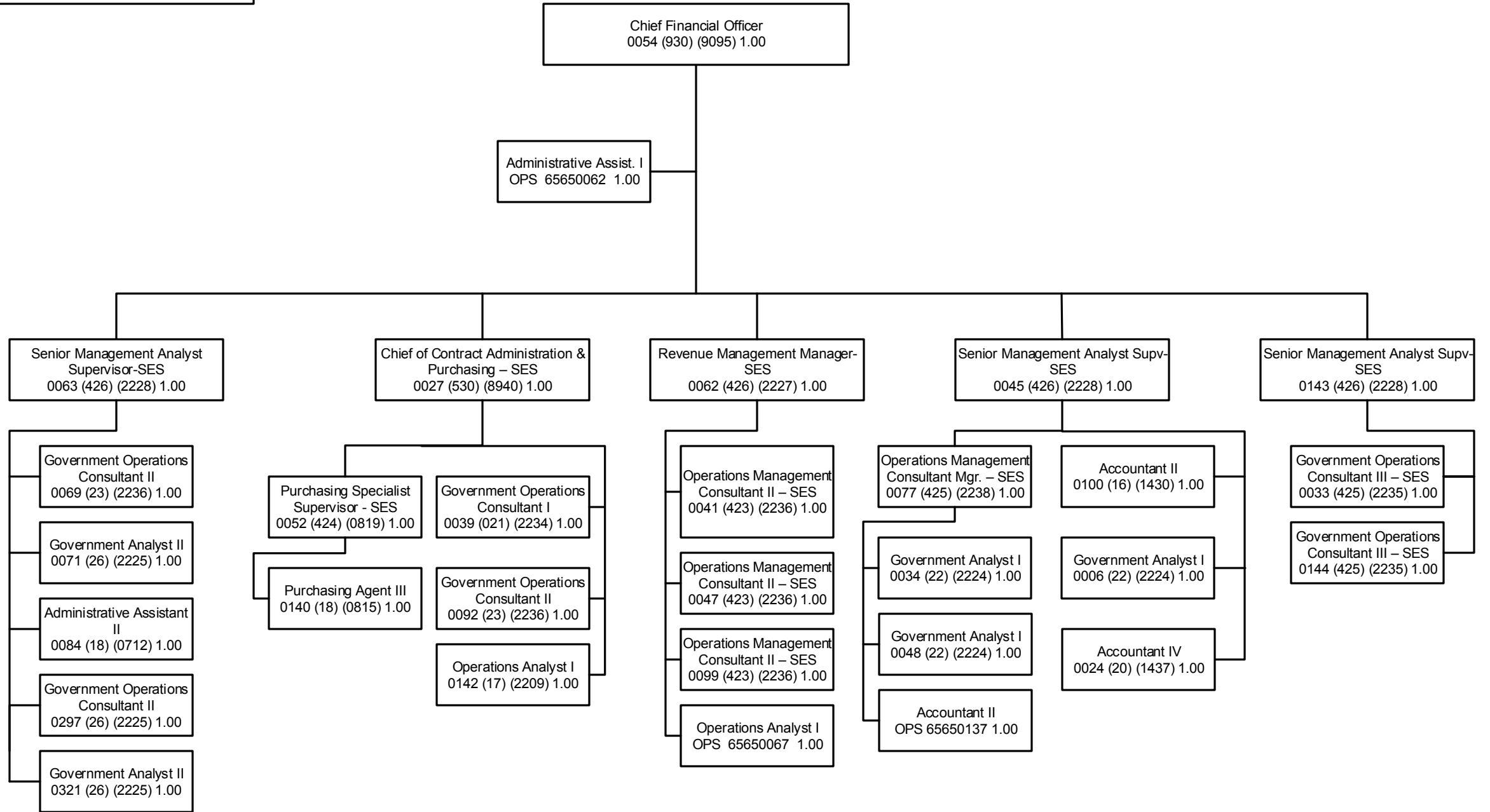
Administrative Assist. II  
0096 (15) (0709) .50

Government Operations  
Consultant III  
0492 (025) (2238) 1.00

Government Operations  
Consultant II  
OPS 65650069 1.00



**DIVISION OF FINANCIAL AND SUPPORT SERVICES**



**DIVISION OF FINANCIAL AND SUPPORT SERVICES**

Chief Financial Officer  
0054 (930) (9095) 1.00

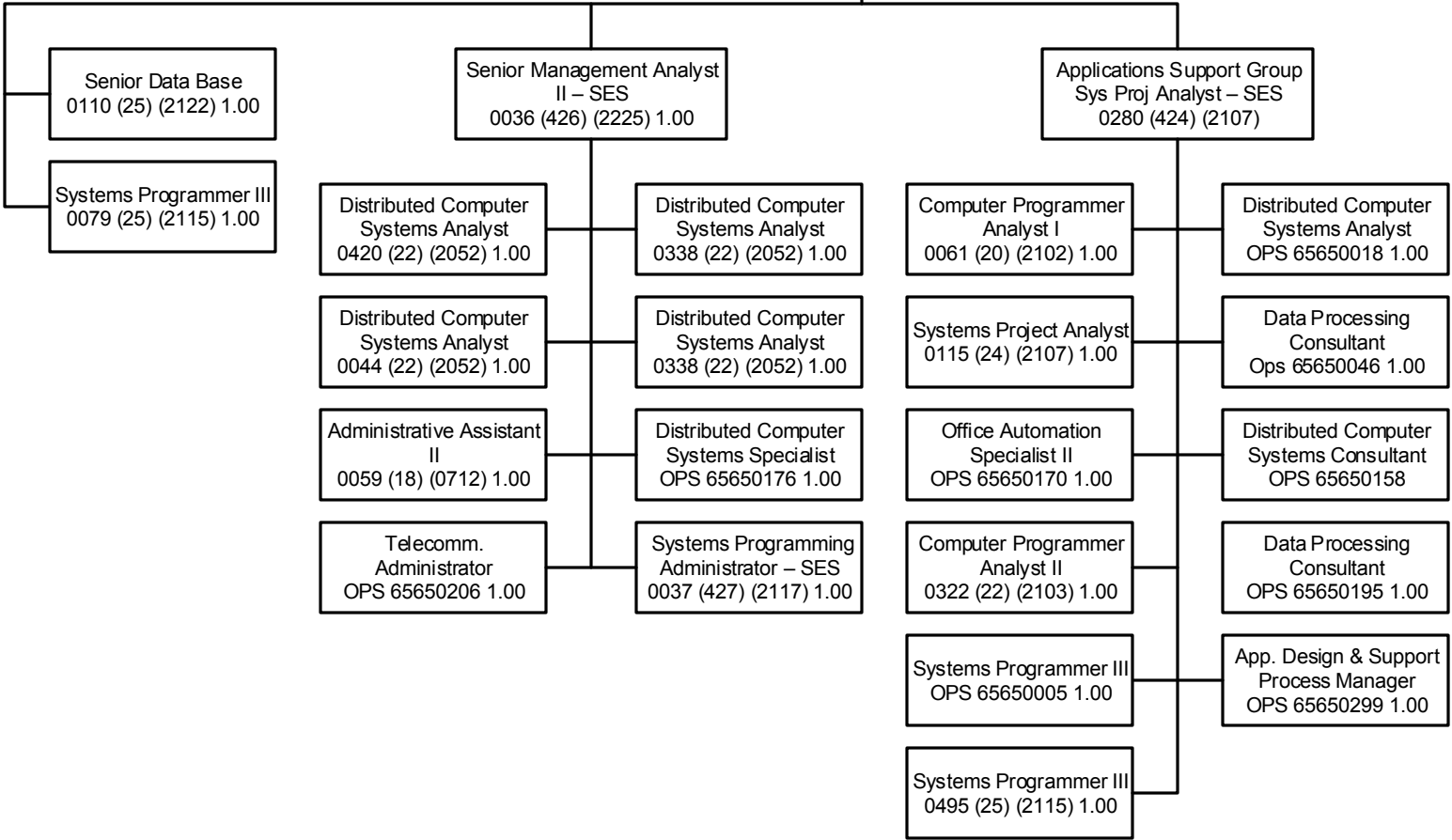
**GENERAL SERVICES AND EMERGENCY MANAGEMENT**

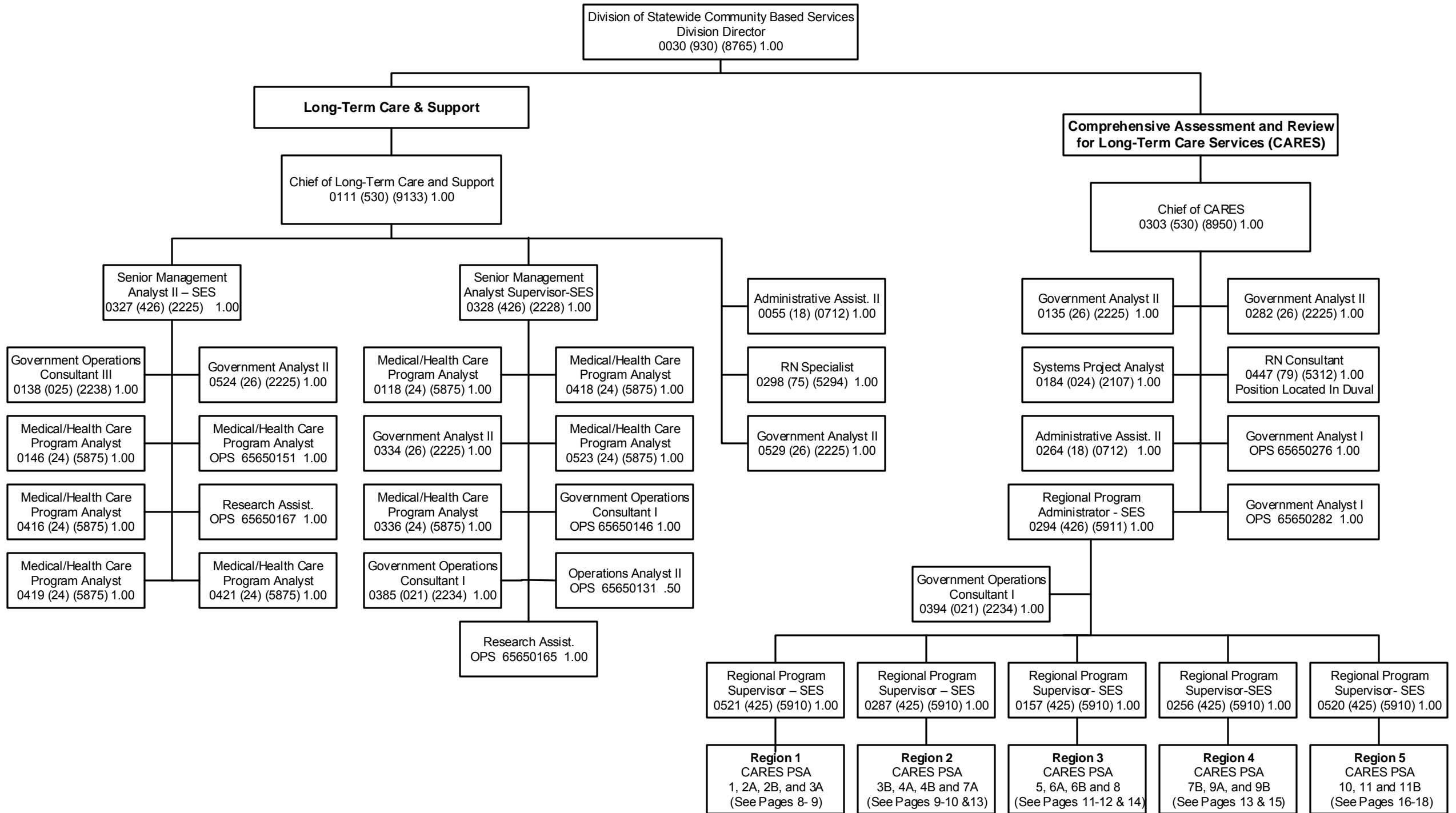
Government Operations  
Consultant III  
0141 (026) (2238) 1.00

Government Operations  
Consultant II  
0040 (23) (2236) 1.00

**INFORMATION TECHNOLOGY**

Chief Information Officer  
0326 (540) (8738) 1.00





Community & Support Services

Chief of Community and Support Services  
0029 (530) (9205) 1.00

**ARC IMPLEMENTATION, CONTRACT MANAGEMENT, TECHNICAL ASSISTANCE**

**NUTRITION**

**CAREGIVER SUPPORT**

Administrative Assist. II  
0028 (18) (0712) 1.00

Senior Management Analyst  
Supervisor-SES  
ARC Project Manager  
0098 (426) (2228) 1.00

Operations Management  
Consultant Mgr – SES  
0340 (425) (2238) 1.00

AmeriCorps/NFCSP/Relief  
Operations & Management  
Consultant Manager-SES  
0343 (425) (2238) 1.00

Government Operations  
Consultant III  
0058 (25) (2238) 1.00

Government Operations  
Consultant III  
0114 (25) (2238) 1.00

Government Operations  
Consultant III  
0067 (25) (2238) 1.00

Administrative Assist. II  
0304 (18) (0712) 1.00

Government Operations  
Consultant III  
0070 (25) (2238) 1.00

Operations Management  
Const. II  
OPS 65650056 1.00

Government Operations  
Consultant III  
0073 (25) (2238) 1.00

Research Assistant  
OPS 65650333 1.00

Government Operations  
Consultant III  
0090 (25) (2238) 1.00

Government Operations  
Consultant II  
0065 (23) (2236) 1.00

Administrative Assist. I  
OPS 65650070 .50

Government Operations  
Consultant II  
0299 (23) (2236) 1.00

Government Operations  
Consultant I  
OPS 65650073 1.00

Government Operations  
Consultant I  
OPS 65650133 1.00

Government Analyst I  
OPS 65650335 .50

Research Assistant  
OPS 65650135 1.00

Government Operations  
Consultant I  
OPS 65650314 1.00

Senior Companion  
RELIEF/NFCSP  
Government Operations Cons. III  
0113 (25) (2238) 1.00

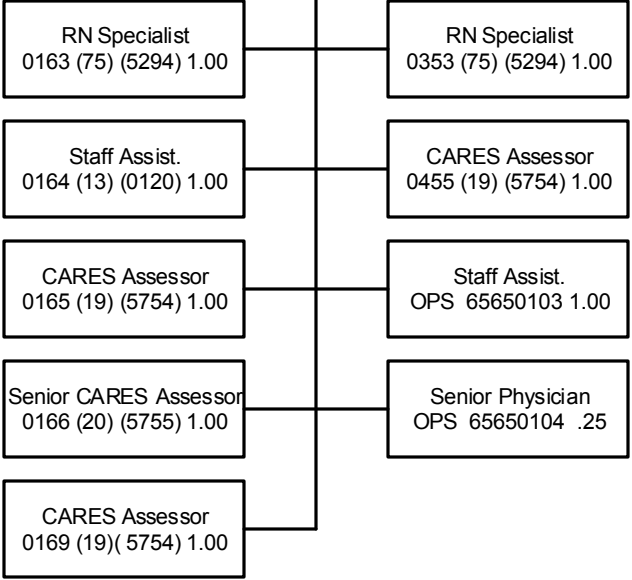
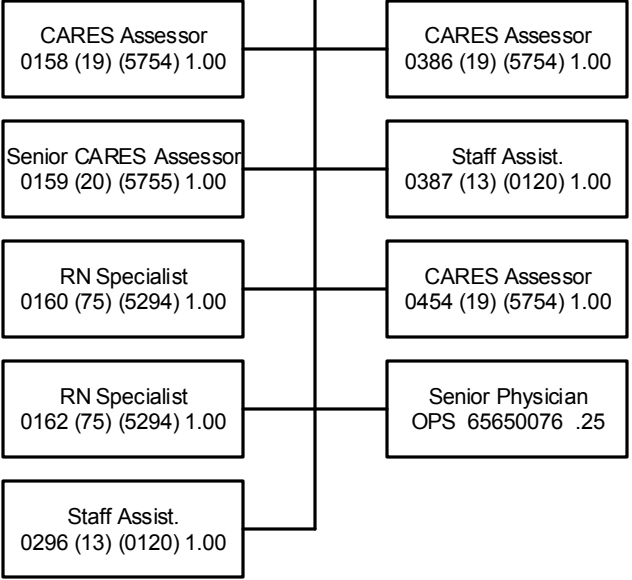
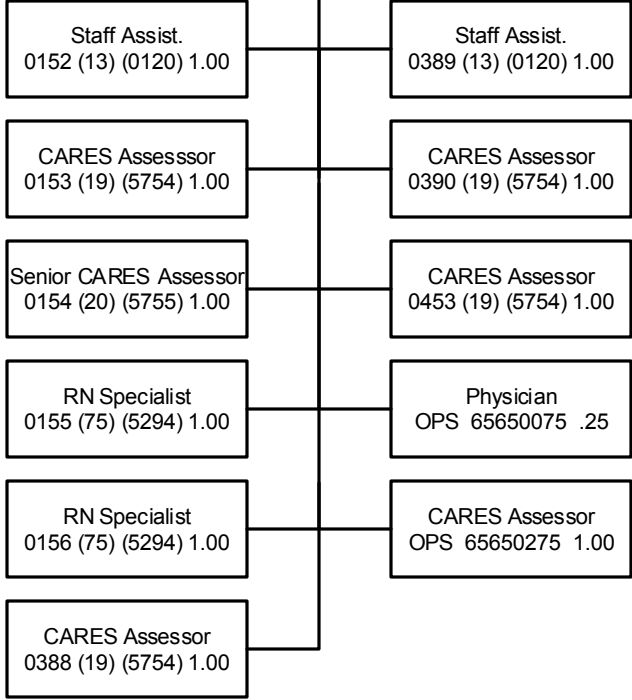
**Bureau of CARES**

CARES Regional Program Supervisor  
0521 (425) (5910) 1.00

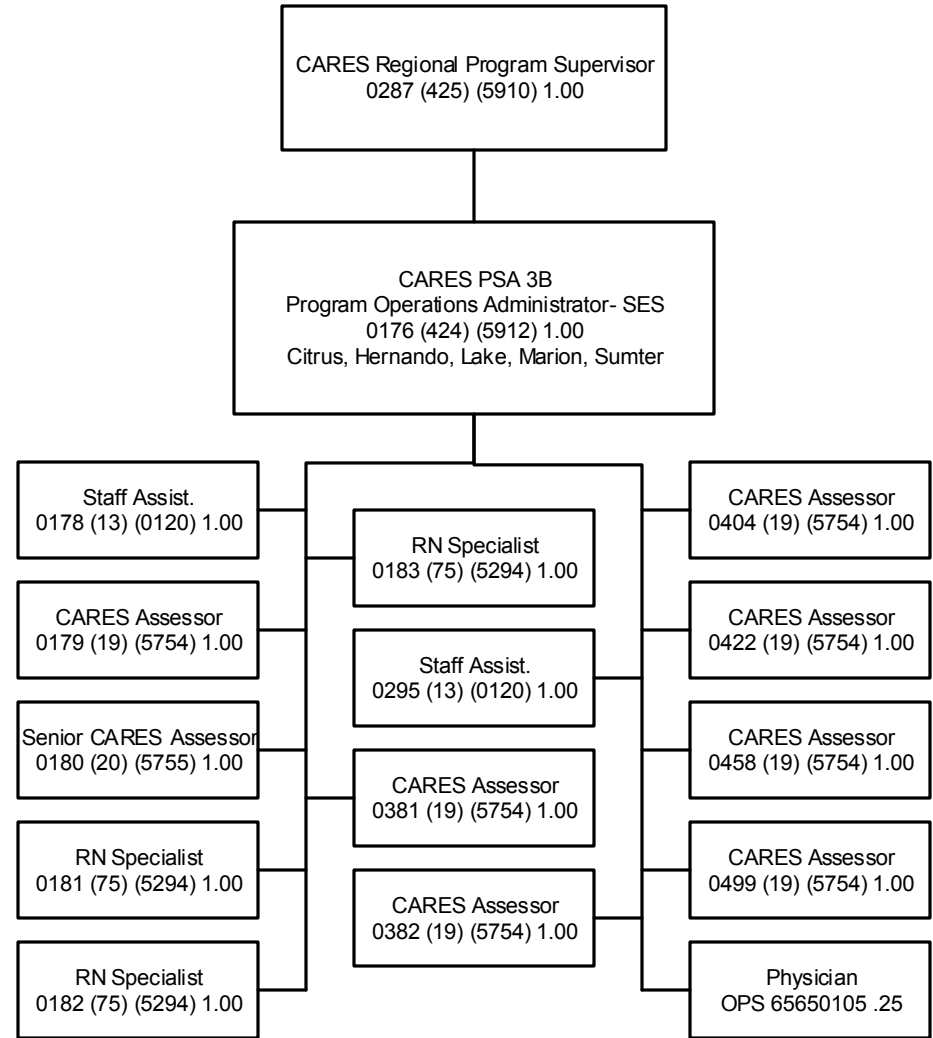
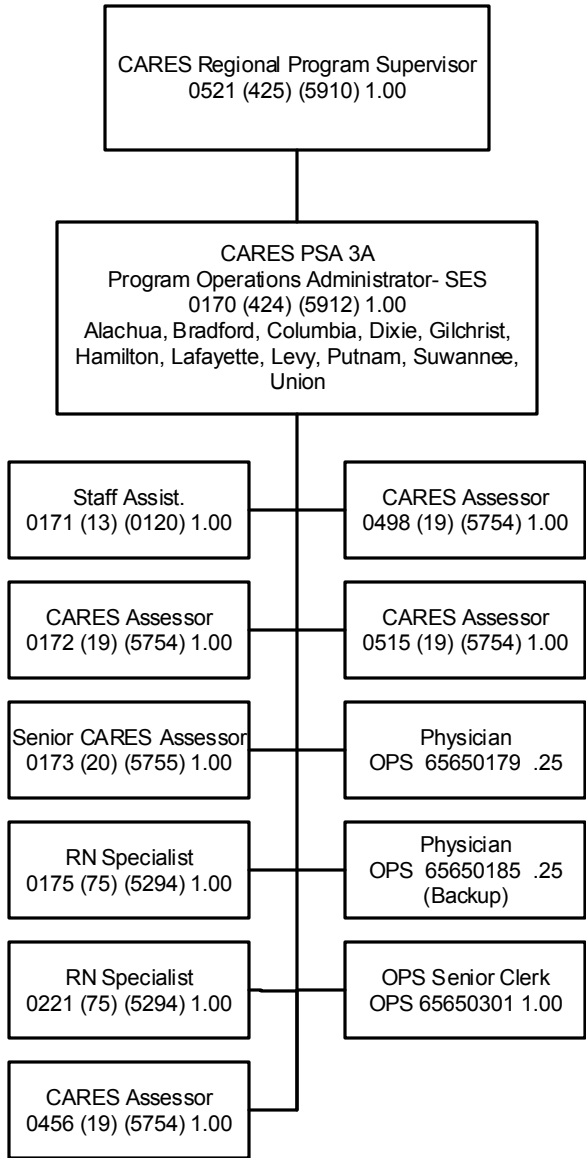
CARES PSA 1  
Program Operations Administrator- SES  
0151 (424) (5912) 1.00  
Escambia, Okaloosa, Walton, Santa Rosa

CARES PSA 2A  
Program Operations Administrator- SES  
0252 (424) (5912) 1.00  
Bay, Calhoun, Gulf, Jackson, Washington,  
Holmes

CARES PSA 2B  
Program Operations Administrator- SES  
0167 (424) (5912) 1.00  
Leon, Franklin, Gadsden, Madison, Taylor,  
Wakulla, Liberty, Jefferson



**Bureau of CARES**

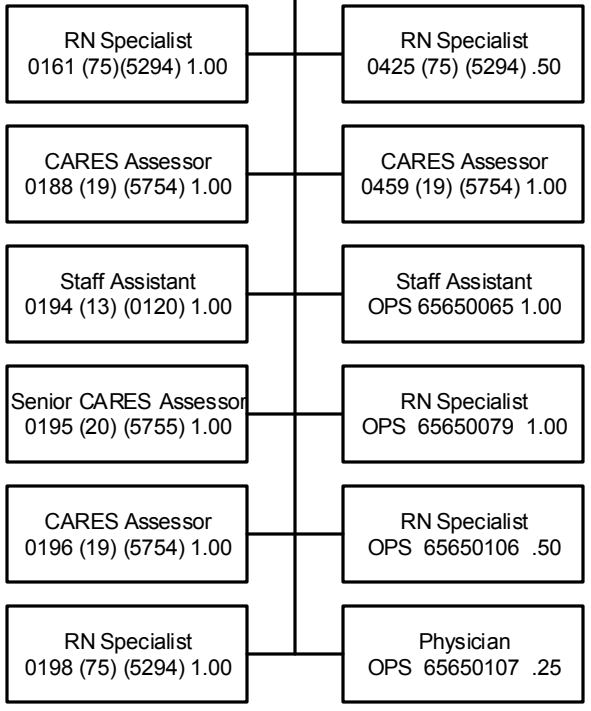
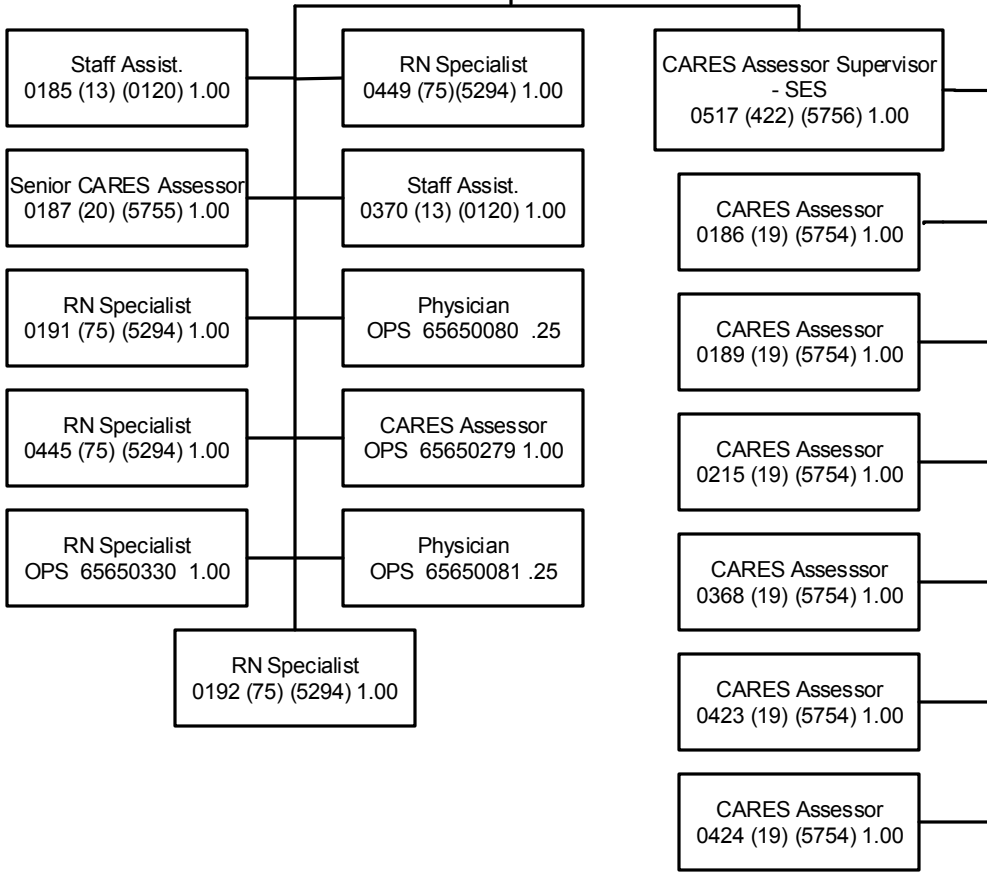


**Bureau of CARES**

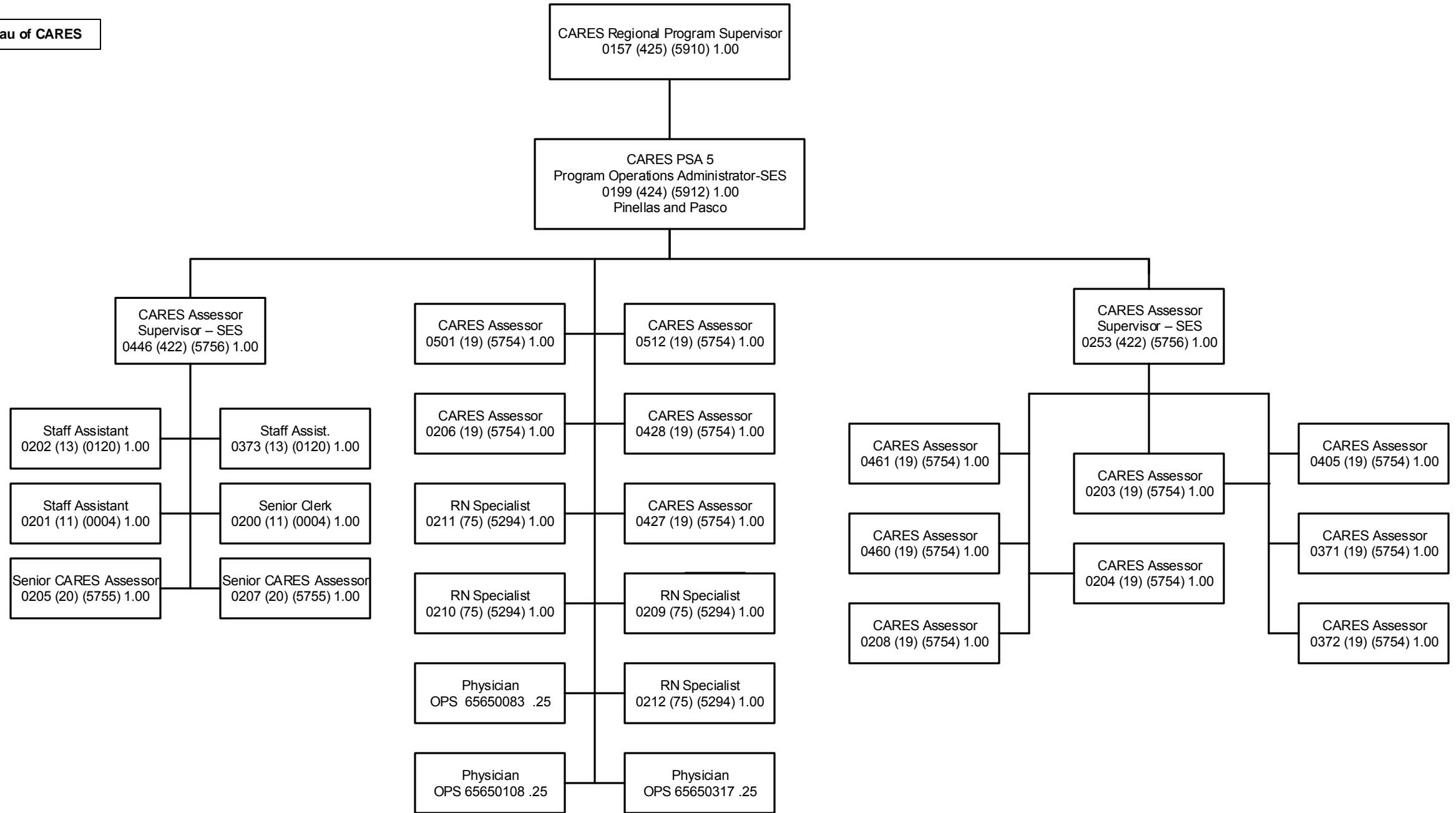
CARES Regional Program Supervisor  
0287 (425) (5910) 1.00

CARES PSA 4A  
Program Operations Administrator- SES  
0190 (424) (5912) 1.00  
Baker, Clay, Duval, Nassau, St. Johns

CARES PSA 4B  
Program Operations Administrator- SES  
00197 (424) (5912) 1.00  
Flagler, Volusia



Bureau of CARES



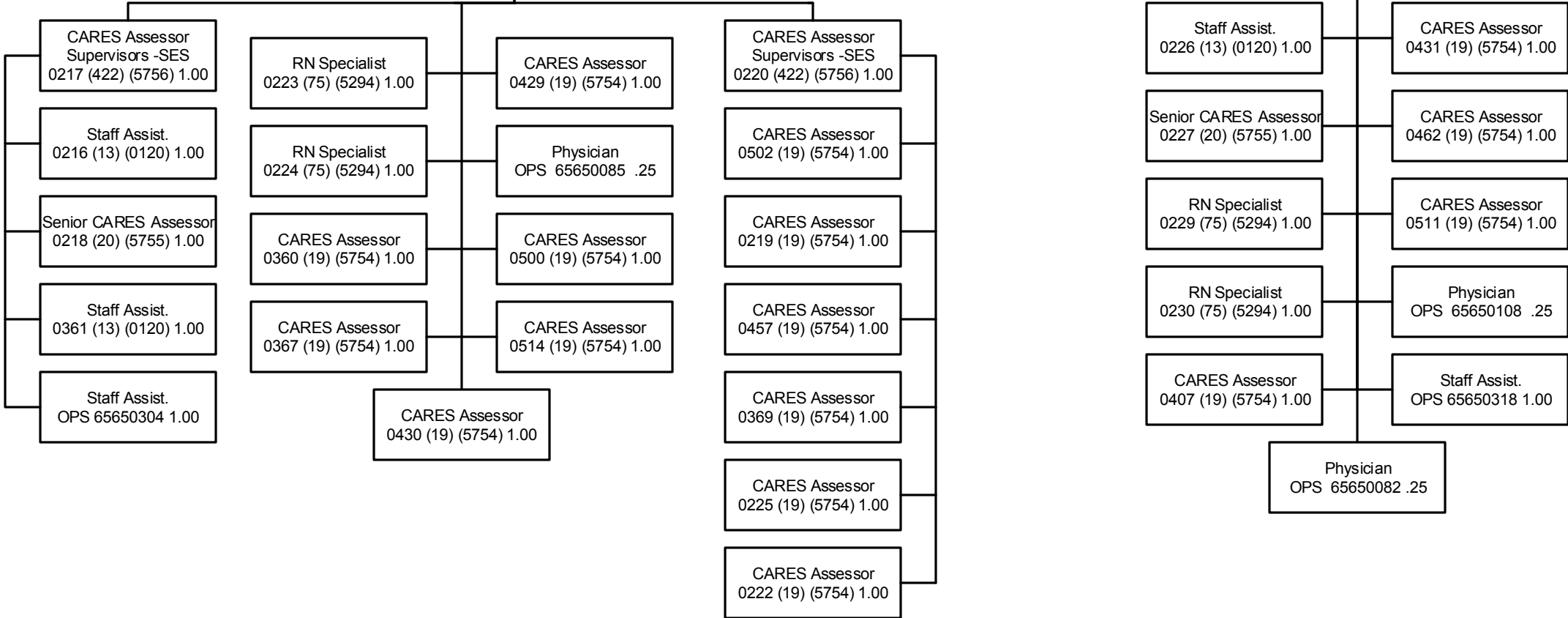


**Bureau of CARES**

CARES Regional Program Supervisor  
0157 (425) (5910) 1.00

CARES PSA 6A  
Program Operations Administrator- SES  
0214 (424) (5912) 1.00  
Hillsborough, Manatee

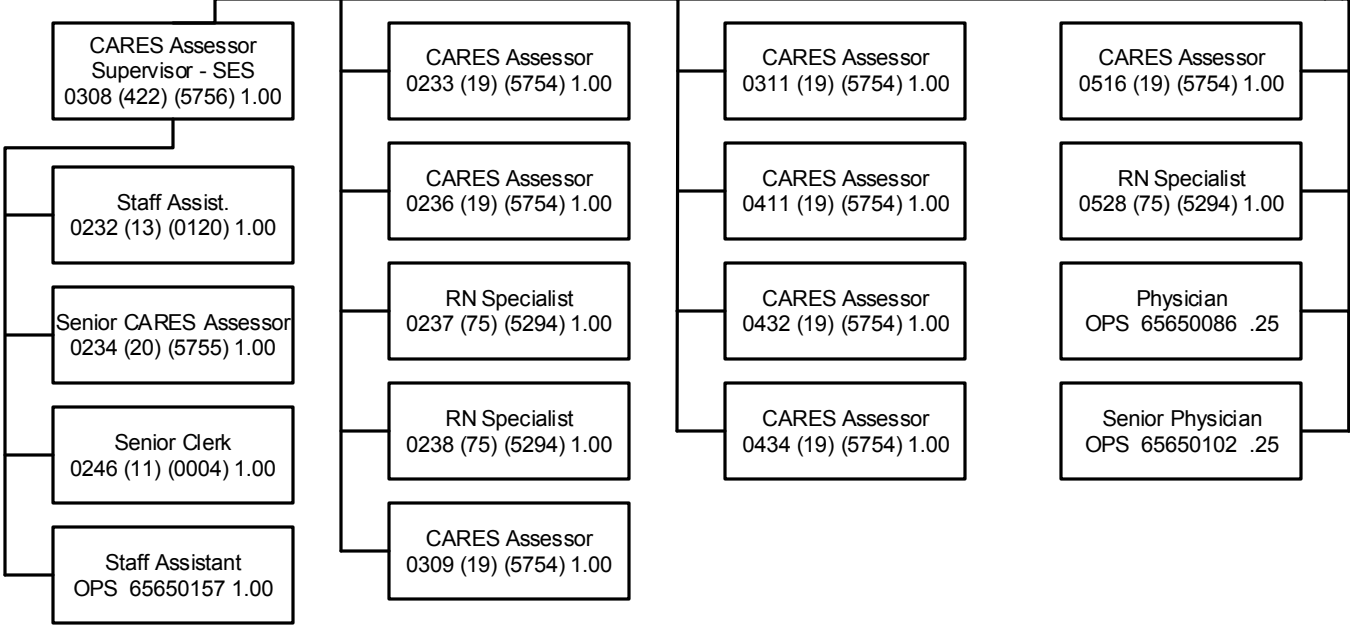
CARES PSA 6B  
Program Operations Administrator- SES  
0319 (424) (5912) 1.00  
Hardee, Highlands, Polk



**Bureau of CARES**

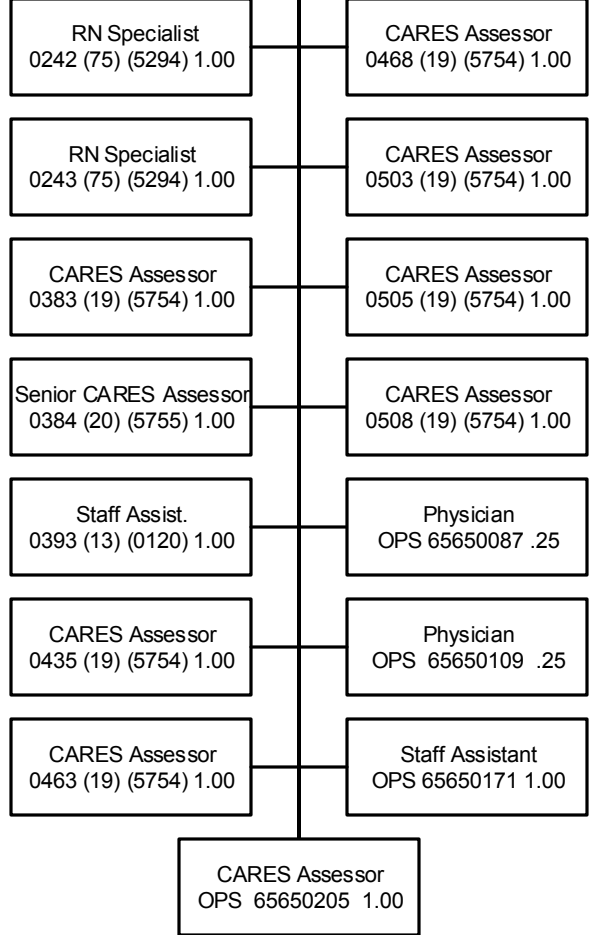
CARES Regional Program Supervisor  
0287 (425) (5910) 1.00

CARES PSA 7A  
Program Operations Administrator- SES  
0231 (424) (5912) 1.00  
Orange, Osceola, Seminole

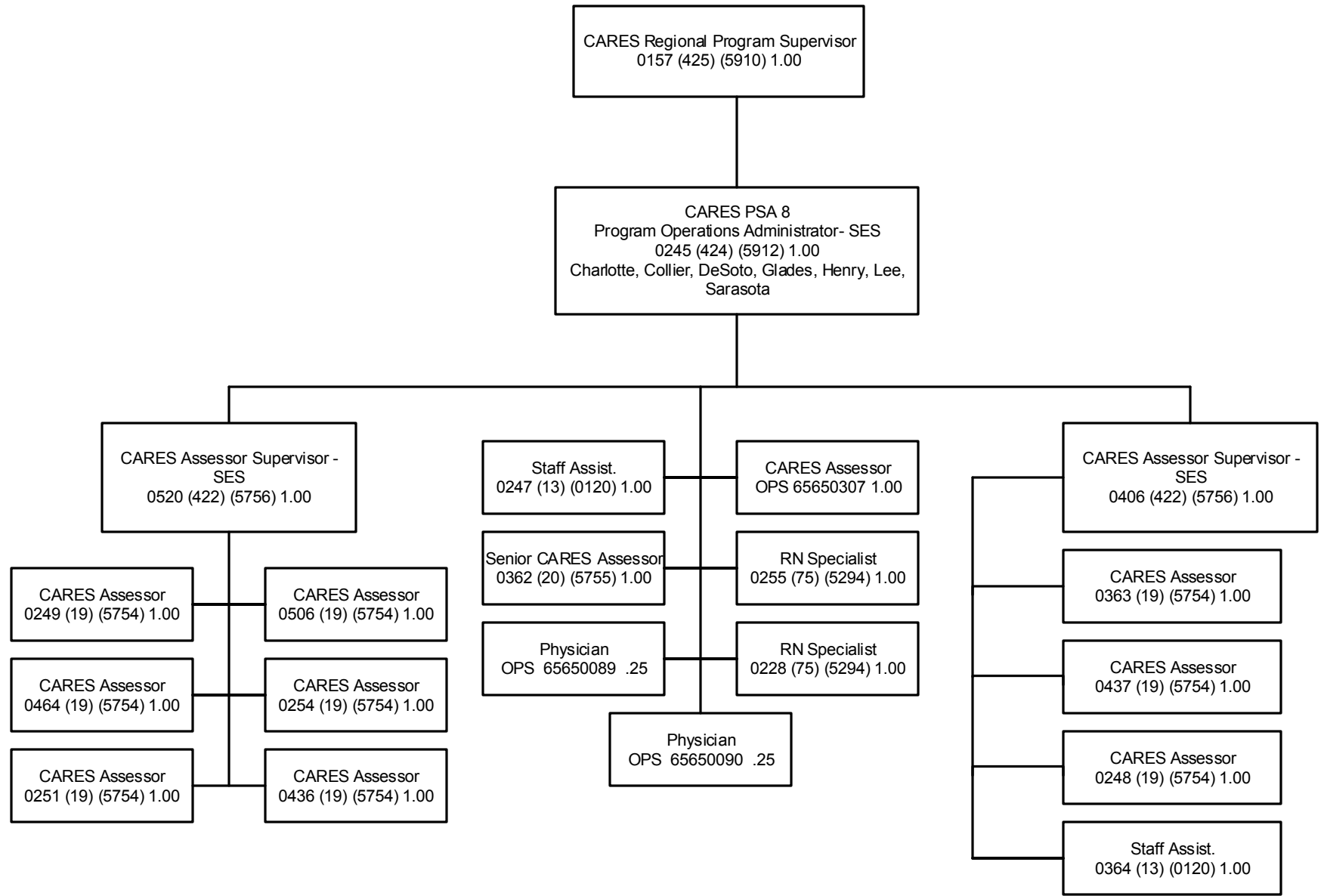


CARES Regional Program Supervisor  
0256 (425) (5910) 1.00

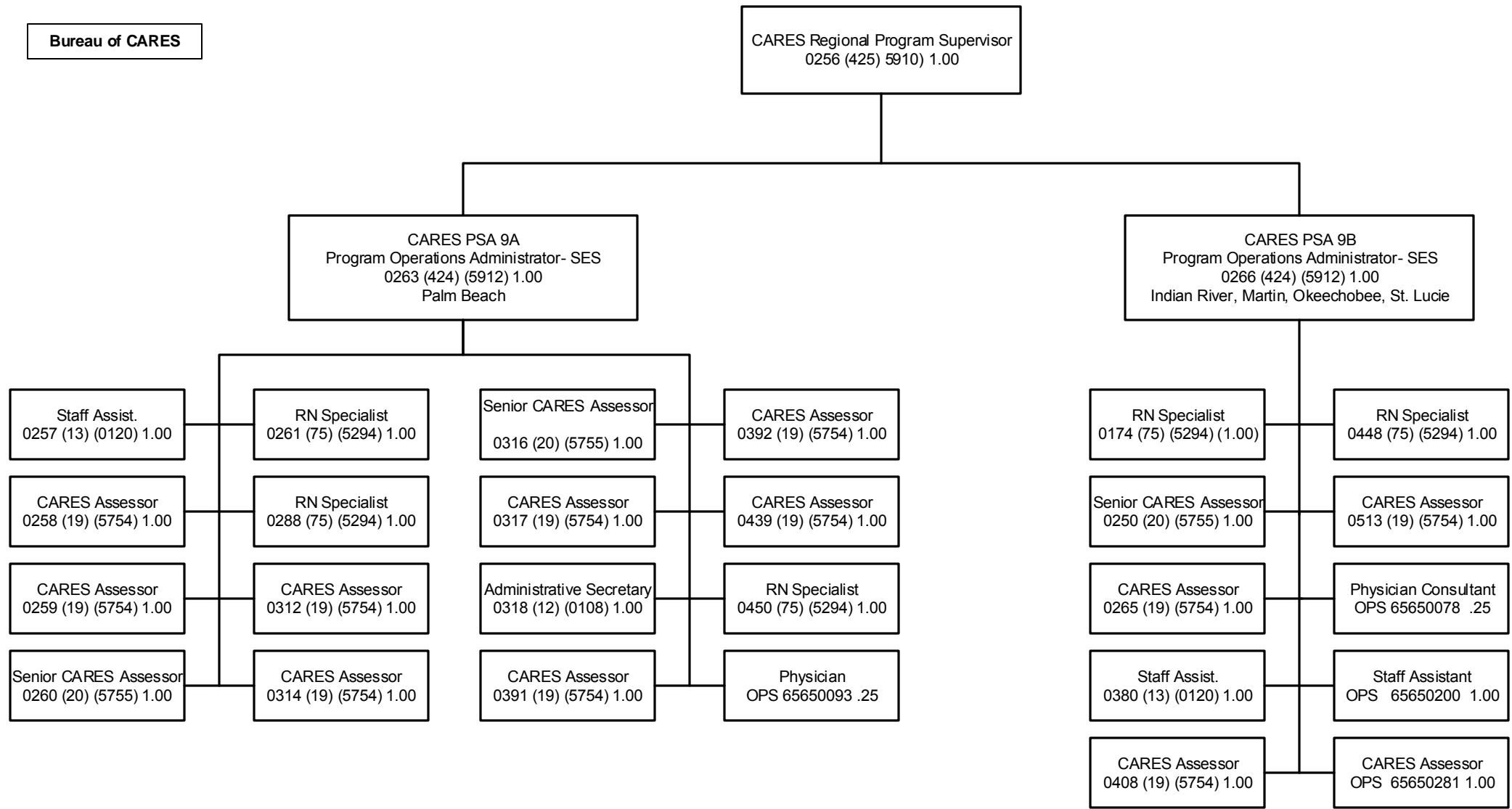
CARES PSA 7B  
Program Operations Administrator- SES  
0241 (424) (5912) 1.00  
Brevard



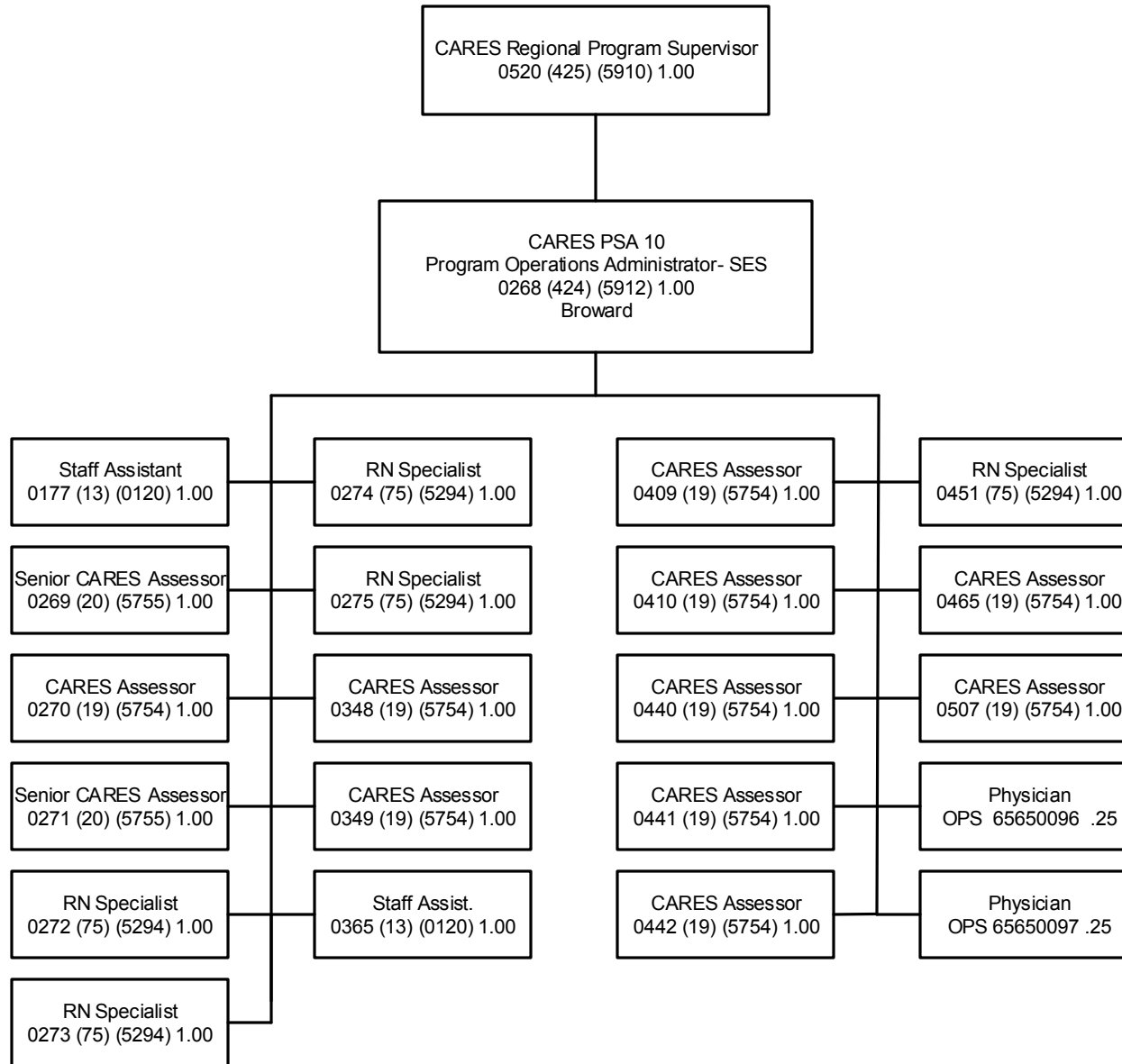
**Bureau of CARES**



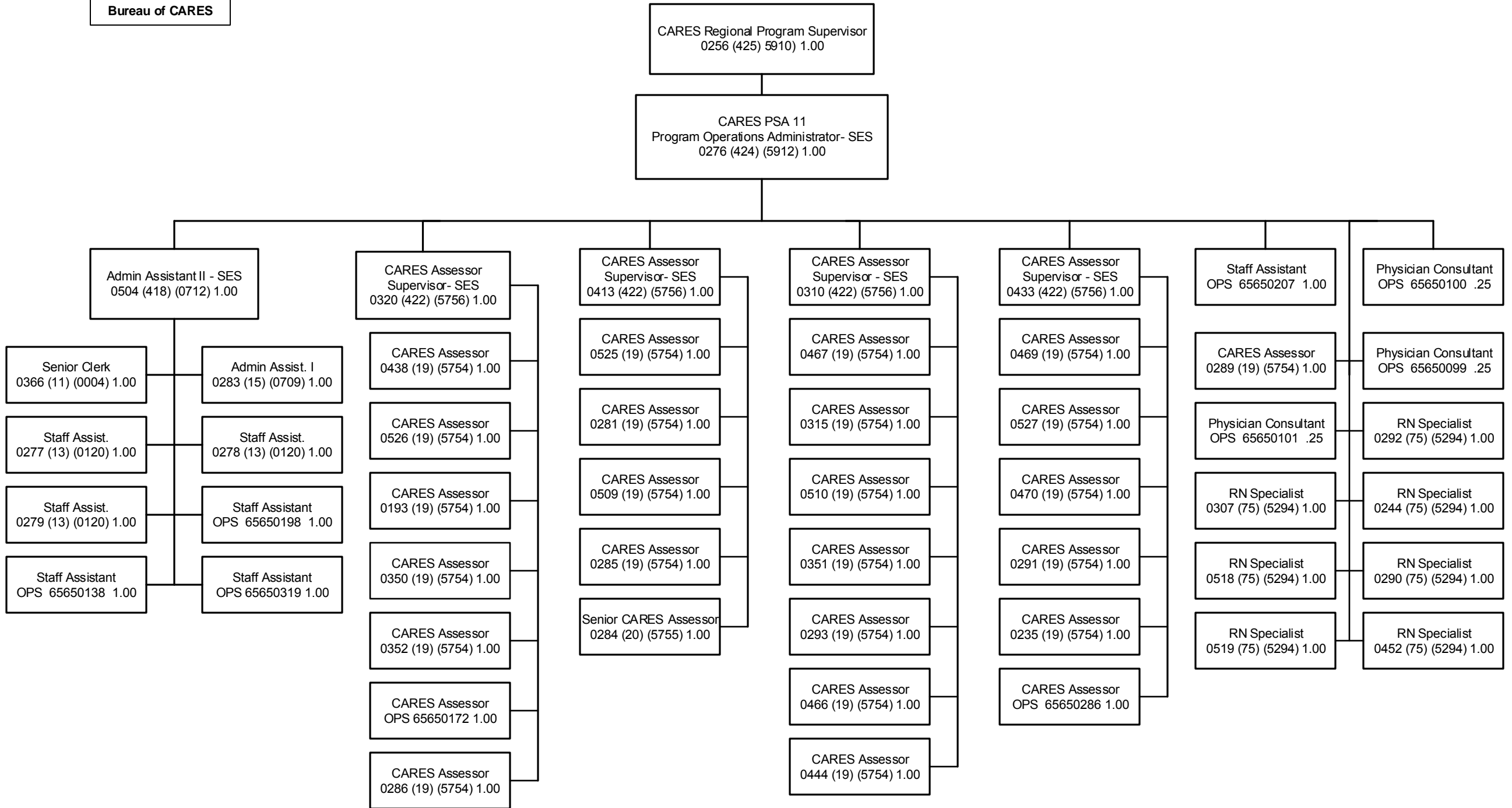
**Bureau of CARES**



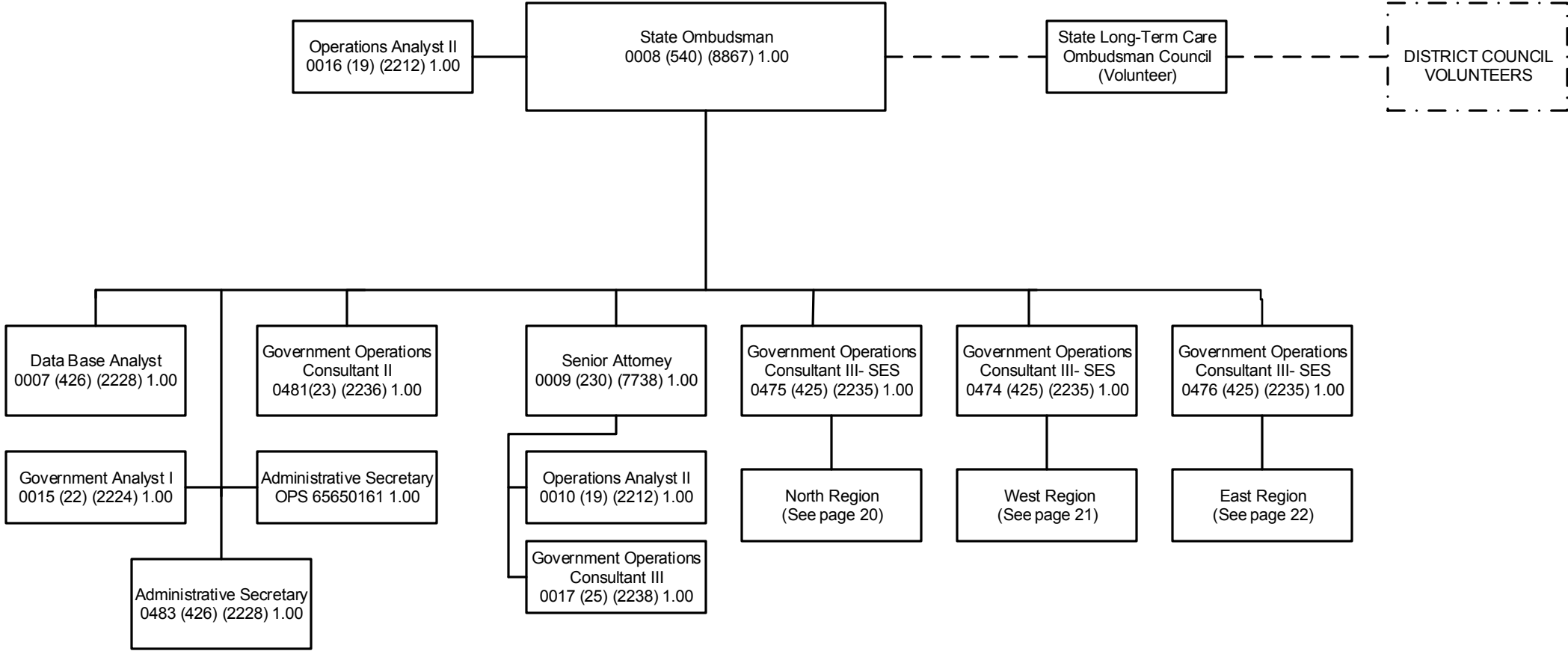
**Bureau of CARES**



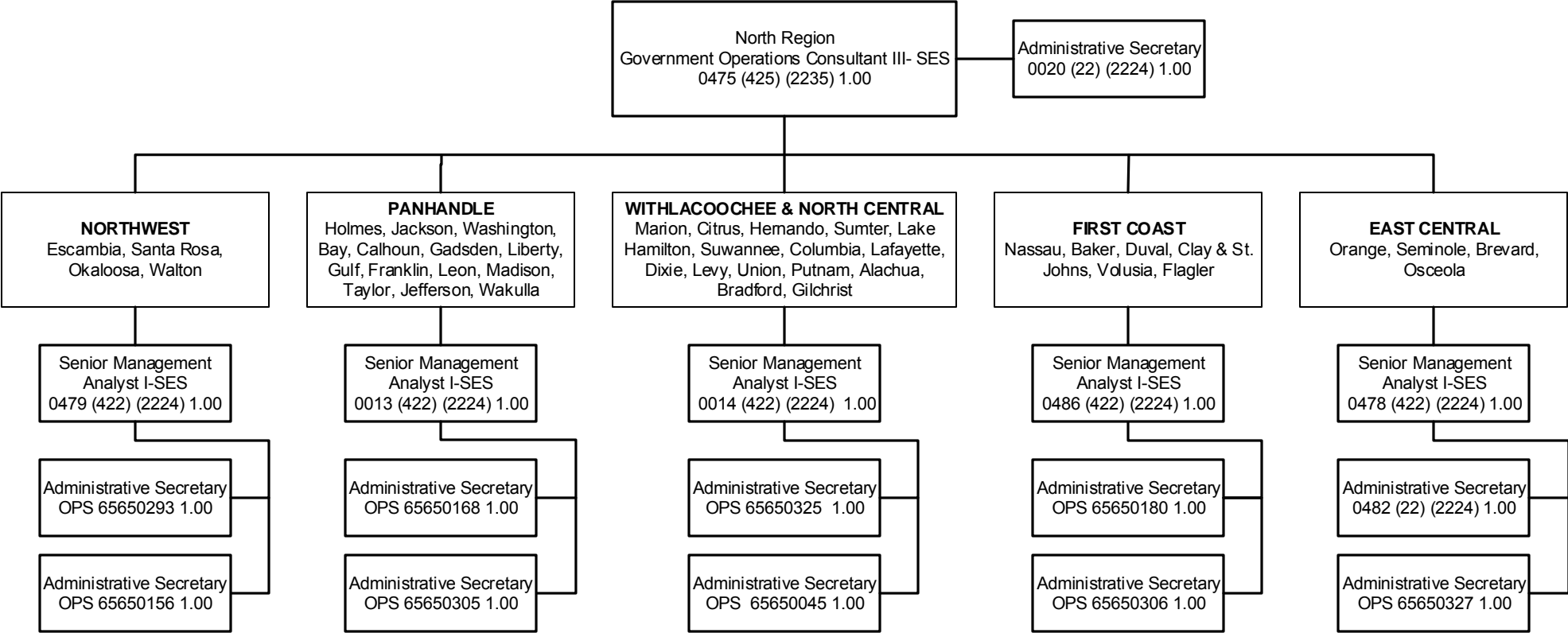
**Bureau of CARES**



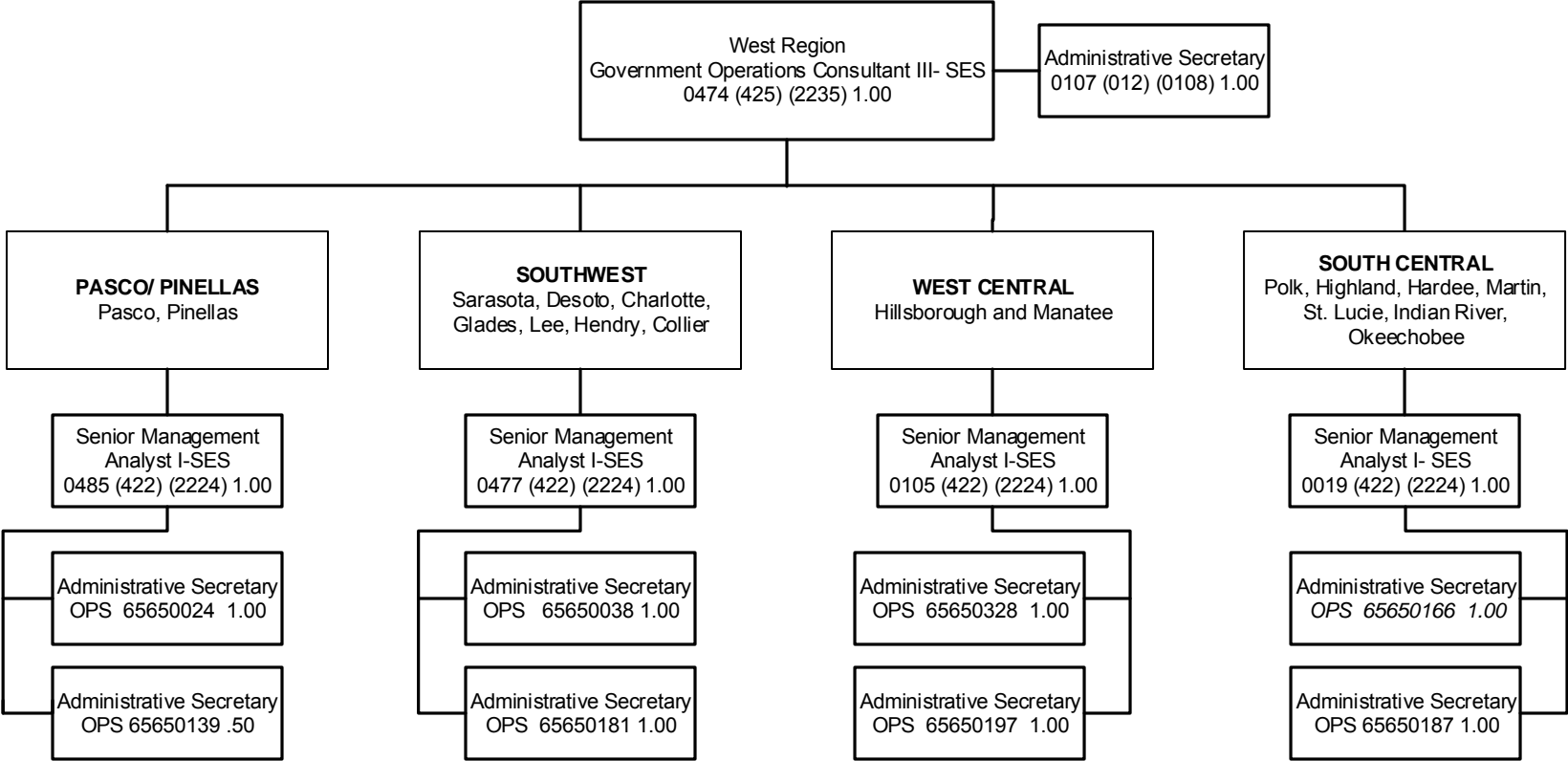
Long-Term Care Ombudsman

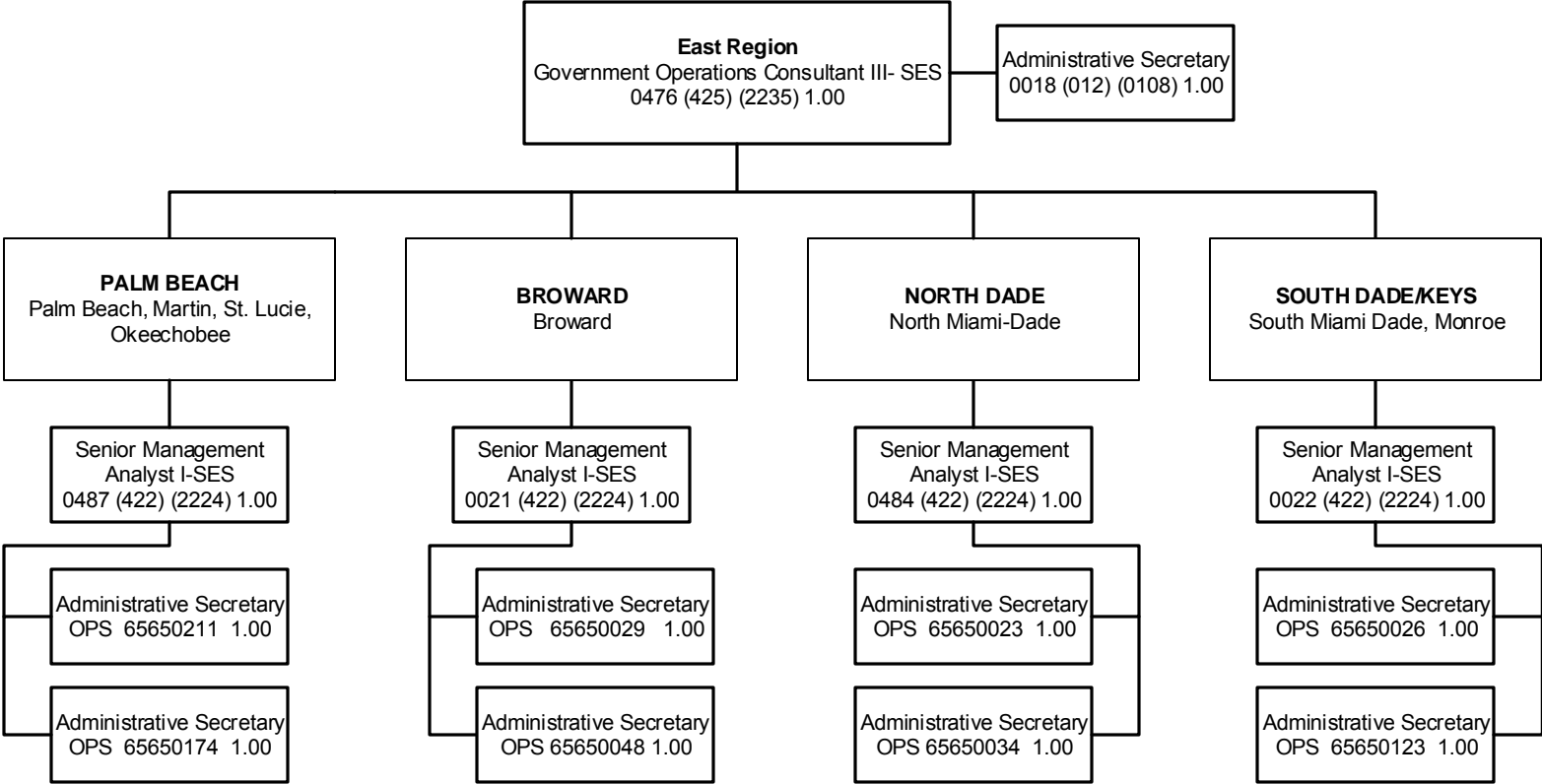


Long-Term Care Ombudsman











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

**Agency: Department of Elder Affairs**

**Contact: Jon Manalo**

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 2016 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 2017-2018 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 2017-2018 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



## SERVICES TO ELDERS PROGRAM

### Exhibits or Schedules



## Schedule I Series

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

**Department:** Department of Elder Affairs **Budget Period:** **2017 - 2018**  
**Program:** Administrative Trust Fund  
**Fund:** 2021

**Specific Authority:** 744.1083; 744.534  
**Purpose of Fees Collected:** Public Guardianship Registration Fees, Abandon Property

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 2015 - 2016</b>	<b>FY 2016- 2017</b>	<b>FY 2017 - 2018</b>
<u>Receipts:</u>			
Public Guardianship Unclaimed Property	374,264	384,589	546,563
Public Guardianship Registration Fees	22,495	23,700	23,700
<b>Total Fee Collection to Line (A) - Section III</b>	<b>396,759</b>	<b>408,289</b>	<b>570,263</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services	115,624	115,624	115,624
Expenses	90,226	90,226	90,226
Operating Capital Outlay			
Contracted Services	184,101	184,101	184,101
Data Processing- Southwood SRC 210021			
<b>Total Full Costs to Line (B) - Section III</b>	<b>389,951</b>	<b>389,951</b>	<b>389,951</b>

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

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	396,759	570,263
TOTAL SECTION II	(B)	389,951	389,951
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>6,808</b>	<b>180,312</b>

**EXPLANATION of LINE C:**  
 \_\_\_\_\_  
 \_\_\_\_\_

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2017 - 2018</b>
<b>Trust Fund Title:</b>	Department of Elder Affairs
<b>Budget Entity:</b>	Administrative Trust Fund
<b>LAS/PBS Fund Number:</b>	2021

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	426,689	(A)		426,689
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	119,837	(D)		119,837
ADD: Anticipated Grant B's	341	(E)		341
<b>Total Cash plus Accounts Receivable</b>	<b>546,867</b>	(F)	-	<b>546,867</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	61,073	(H)		61,073
Approved "B" Certified Forwards	341	(H)		341
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating) service charge to general revenue	388	(I)		388
LESS: Accounts Payable not certified forward		(J)		-
<b>Unreserved Fund Balance, 07/01/2015</b>	<b>485,065</b>	(K)	-	<b>485,065</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: 2017 - 2018**

**Department Title:** Department of Elder Affairs  
**Trust Fund Title:** Administrative Trust Fund  
**LAS/PBS Fund Number:** 2021

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/2015**

Total all GLC's 5XXXX for governmental funds; 483,352 (A)  
GLC 539XX for proprietary and fiduciary funds

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

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

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 341 (D)

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

A/P not C/F-Operating Categories 1,724 (D)

Adjustment to 2016 CF Final 12 (D)

Rounding 1 (D)

Anticipated Revenue B's 341.00 (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 485,065 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 485,065 (F)

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

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2017 - 2018</b>
<b>Trust Fund Title:</b>	Department of Elder Affairs
<b>Budget Entity:</b>	Tobacco Settlement Trust Fund
<b>LAS/PBS Fund Number:</b>	Department Level
	2122

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	178,440.00	(A)		178,440.00
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	178,440.00	(F)		178,440.00
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	162,934.00	(H)		162,934.00
Approved "B" Certified Forwards		(H)		-
		(H)		-
LESS: Other Accounts Payable (Nonoperating)	15,503.00	(I)		15,503.00
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/16</b>	3.00	(K)		3.00 **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2017 - 2018**

**Department Title:** Department of Elder Affairs  
**Trust Fund Title:** Tobacco Settlement Trust Fund  
**LAS/PBS Fund Number:** 2122

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/16**

Total all GLC's 5XXXX for governmental funds; 3.00 (A)  
 GLC 539XX for proprietary and fiduciary funds

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

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

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

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

Plus Approved "B" Carry Forward (Encumbrances) per LAS/PBS 3.00 (D)

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

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

Less Non CF/Non Op Transfer to DFS/Budget Amendment B0095 3.00 (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 3.00 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 3.00 (F)

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

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2017 -2018</b>
<b>Trust Fund Title:</b>	Department of Elder A
<b>Budget Entity:</b>	Federal Grants Trust Fund
<b>LAS/PBS Fund Number:</b>	65000000
	2261

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	116,709	(A)			116,709
ADD: Other Cash (See Instructions)		(B)			0
ADD: SWFS Adjustment		(C)			0
ADD: Outstanding Accounts Receivable	14,078,532	(D)			14,078,532
ADD: Anticipated Grant B's	17,019,682	(E)			17,019,682
<b>Total Cash plus Accounts Receivable</b>	<b>31,214,923</b>	(F)	<b>0</b>		<b>31,214,923</b>
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	12,610,687	(H)			12,610,687
Approved "B" Certified Forwards	17,019,682	(H)			17,019,682
LESS: Other Accounts Payable (Nonoperating)	0	(I)			0
LESS: Current Revenues Rcd in advance (389xx)	41,879	(J)			41,879
SWFS Adjustment		(H)			0
<b>Unreserved Fund Balance, 07/01/2016</b>	<b>1,542,674</b>	(K)	<b>0</b>		<b>1,542,674</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: 2017 -2018**

**Department Title:** Depart of Elder Affairs  
**Trust Fund Title:** Federal Grants Trust Fund  
**LAS/PBS Fund Number:** 2261

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/2016**

Total all GLC's 5XXXX for governmental funds; 1,439,952 (A)  
 GLC 539XX for proprietary and fiduciary funds

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

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

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 17,019,682 (D)

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

CY A/P not C/F-Operating Categories 103,210 (D)

Adjustment to 2016 C/F Final 204 (D)

PY A/P not C/F Operating Category 283 (D)

Anticipated "B" Revenue 17,019,682 (D)

Rounding 1 (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 1,542,674 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 1,542,674 (F)

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

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2017 - 2018
<b>Trust Fund Title:</b>	Elder Affairs
<b>Budget Entity:</b>	Grants & Donations Trust Fund
<b>LAS/PBS Fund Number:</b>	65000000
	2339

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	58,005	(A)		58,005
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	58,005	(F)	-	58,005
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	-	(H)		-
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other - Non CF A/P (Service Charge)	4	(I)		4
LESS: Other - S/C		(J)		-
<b>Unreserved Fund Balance, 07/01/16</b>	58,001	(K)	-	58,001 **

**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: 2017 -18**

**Department Title:** Florida Department of Elder Affairs  
**Trust Fund Title:** Grants & Donations Trust Fund  
**LAS/PBS Fund Number:** 2339

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/16**

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

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

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

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

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

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

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

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

(D)

(D)

(D)

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

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

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2017-2018</b>
<b>Trust Fund Title:</b>	<b>Department of Elder Affairs</b>
<b>Budget Entity:</b>	<b>Operations &amp; Management Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>6500000000</b>
	<b>2516</b>

	Balance as of 6/30/2016		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	291,637	(A)		291,637
ADD: Cash on Hand	8,000	(B)		8,000
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	2,129,790	(D)		2,129,790
ADD: Anticipated Grant Receivables	68,437	(E)		68,437
<b>Total Cash plus Accounts Receivable</b>	<b>2,497,864</b>	(F)	<b>0</b>	<b>2,497,864</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	706,732	(H)		706,732
Approved "B" Certified Forwards	68,437	(H)		68,437
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	-	(I)		-
Rounding	-	(J)		-
<b>Unreserved Fund Balance, 07/01/2016</b>	<b>1,722,695</b>	(K)		<b>1,722,695</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: 2017 -2018**

**Department Title:** Department of Elder Affairs  
**Trust Fund Title:** Operations & Management Trust Fund  
**LAS/PBS Fund Number:** 2516

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/2016**

Total all GLC's 5XXXX for governmental funds; 1,722,127 (A)  
 GLC 539XX for proprietary and fiduciary funds

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

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

SWFS Adjustment # and Description 0.00 (C)

SWFS Adjustment # and Description (C)

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 68,437 (D)

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

A/P not C/F-Operating Categories 229 (D)

Anticipated Grant Revenues "B's" (68,437) (D)

Adjustment to the 2016 C/F Final (339.00) (D)

Rounding (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 1,722,695 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 1,722,695 (F)

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

**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2017 - 2018**

**Department:** Elder Affairs

**Chief Internal Auditor:** Kimberly Jones

**Budget Entity:** \_\_\_\_\_

**Phone Number:** (850) 414-2117

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
<b>OIG Report # A-1516DEA-031</b>	<b>4/13/2016</b>	<b>Financial Administration</b>  Office of Emergency Operations and Disaster Preparedness	<b><i>Audit of Disaster Preparedness and Emergency Operations</i></b>  <i>The results of the audit are deemed confidential because of a security related plan that is exempt from disclosure under the public records law per Section 119.071, Florida Statutes.</i>		
<b>Auditor General Report # 2016-159</b>	<b>3/1/2016</b>	<b>Financial Administration</b>	<b><i>State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards</i></b>  <b>FINDING 1:</b> The FDOEA did not modify contracts with sub-recipients to notify sub-recipients that as of January 2015, the terms and conditions of the Federal award had been revised.  <b>Recommendation:</b> FDOEA management ensure that sub-recipients are timely notified of changes in Federal award terms and conditions.	<b>Original Response:</b> After receiving confirmation from USDHHS related to the reporting requirements of the award, the Department issued contract amendments to incorporate the additional federal grant information into the existing contracts with sub-recipients.	

## Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): Dept. of Elder Affairs/Comp. Elig. Svcs./Home & Comm. Svcs./Exec. Dir. & Supp. Svcs./Cons. Adv. Svcs.

Agency Budget Officer/OPB Analyst Name: Chris Evans / Sonya Smith

*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)				
	65100200	65100400	65100600	65101000	Dept

### 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 (no trust fund files for narrative columns)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI)</b>	Y	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y	Y	Y	Y	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	Y	Y	Y	Y
1.4 Has security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? <b>(CSDR, CSA)</b>	Y	Y	Y	Y	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	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 29)? Do they clearly describe the issue?	Y	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	Y
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Action		Program or Service (Budget Entity Codes)				
		65100200	65100400	65100600	65101000	Dept
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	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<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 62 of the LBR Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	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	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2015-16 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>						

Action		Program or Service (Budget Entity Codes)				
		65100200	65100400	65100600	65101000	Dept
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 of the LBR Instructions?	Y	Y	Y	Y	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	Y	Y	Y	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	N/A	N/A	N/A	N/A
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A	N/A	N/A	N/A
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	N/A	N/A	N/A
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #17-001?	N/A	N/A	N/A	N/A	N/A
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A	N/A	N/A	N/A
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	N/A
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		65100200	65100400	65100600	65101000	Dept
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	N/A	N/A	Y	N/A	N/A
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y	Y	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	Y	Y	Y	Y
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A	N/A	N/A	N/A
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A	N/A	N/A	N/A
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A	N/A	N/A	N/A	N/A
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	N/A	N/A	N/A	N/A
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <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 67 through 71 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 2017-18 data center costs, this can be completed by using the State Data Center data processing services category (210001).					

Action		Program or Service (Budget Entity Codes)				
		65100200	65100400	65100600	65101000	Dept
TIP If an appropriation made in the FY 2016-17 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.						
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?					Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?					Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?					Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?					N/A
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?					Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?					Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?					Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?					Y
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?					Y
8.10	Are the statutory authority references correct?					Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)					Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?					N/A
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?					Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?					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

Action		Program or Service (Budget Entity Codes)				
		65100200	65100400	65100600	65101000	Dept
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?					Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?					Y
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?					Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?					Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)					Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?					Y
8.24	Are prior year September operating reversions appropriately shown in column A01?					Y
8.25	Are current year September operating reversions appropriately shown in column A02?					Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?					Y
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?					Y
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?					Y
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?					Y
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).					Y
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>					Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>					Y
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I?					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!					



Action		Program or Service (Budget Entity Codes)				
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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>						
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	Y	Y	Y	Y
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y	Y	Y	Y
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<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	Y	Y	Y	Y
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A	N/A	N/A	N/A	N/A
<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 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y	Y	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	Y	Y	Y	Y
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y	Y	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	Y	Y	Y	Y
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)				
	65100200	65100400	65100600	65101000	Dept
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	Y	Y	Y	Y
<b>AUDIT:</b>					
15.6 Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	Y	Y	Y	Y	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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	Y
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	Y
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y	Y	Y	Y	Y
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y	Y	Y	Y	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	Y	Y	Y	Y
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	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	Y	Y	Y	Y
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
17.1 Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	Y
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A	N/A	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)				
		65100200	65100400	65100600	65101000	Dept
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A	N/A	N/A
<b>AUDITS - GENERAL INFORMATION</b>						
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.					
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP	Y	Y	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	N/A
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	N/A	N/A	N/A
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y