



RICK SCOTT
GOVERNOR

STATE OF FLORIDA

Office of the Governor

THE CAPITOL
TALLAHASSEE, FLORIDA 32399-0001

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LEGISLATIVE BUDGET REQUEST

October 14, 2016

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 2017-18 Fiscal Year. This submission has been approved by Governor Rick Scott.

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

Sincerely,

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

Kelley P. Sasso
Director of Finance and Accounting

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

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Technical Checklist LBR Review

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

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



State of Florida
Executive Office of the Governor

Department Level Exhibits and Schedules*

LEGISLATIVE BUDGET REQUEST
2017-2018

**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	1,143,221.46
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	578,373.92
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	780.36
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	80,033.38
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,401.22-
040000	EXPENSES	0.00
040000	CF EXPENSES	4,173.29-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	1,607.21-
	** GL 31100 TOTAL	7,181.72-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	873.48-
040000	CF EXPENSES	2,570.90-
100777	CONTRACTED SERVICES	10.39-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	48.84-
	** GL 35300 TOTAL	3,503.61-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	168.61-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,791,555.18-
94100	ENCUMBRANCES	
040000	CF EXPENSES	2,202.59
100777	CF CONTRACTED SERVICES	1,789.27
	** GL 94100 TOTAL	3,991.86
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	2,202.59-
100777	CF CONTRACTED SERVICES	1,789.27-
	** GL 98100 TOTAL	3,991.86-
	*** 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	BEGINNING BALANCE
CAT		
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

20 2 177001 ECONOMIC DEVELOPMENT TF EOG TRADE & TOURISM

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
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
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,215,432.47
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	6,536,146.68
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	10,574.10
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	1,492.72
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	1,401.22-
040000	EXPENSES	0.00
040000 CF	EXPENSES	20,148.09-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	1,390.00-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	5,135.69-
101123	G/A-EMERGENCY MGMT PRGS	0.00
101123 CF	G/A-EMERGENCY MGMT PRGS	416,071.02-
105009	STWIDE HURR PREP AND PLAN	0.00
105009 CF	STWIDE HURR PREP AND PLAN	1,799.21-
	** GL 31100 TOTAL	445,945.23-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000	BALANCE BROUGHT FORWARD	0.00
180205	TR OTHER FUNDS W/I AGY	2,013.19-
185080	TR TO ADMIN TF	1,123.42-
	** GL 35200 TOTAL	3,136.61-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
040000	EXPENSES	5,819.18-
040000 CF	EXPENSES	10,248.76-
100777	CONTRACTED SERVICES	82.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	661.89-
	** GL 35300 TOTAL	16,811.83-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	1,805.98-

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 191001 EMERGENCY MANAGEMENT PREPAREDNESS & ASSISTANCE

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
38600	CURRENT COMPENSATED ABSENCES LIABILITY		
000000	BALANCE BROUGHT FORWARD		1,401.22-
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		9,294,545.10-
94100	ENCUMBRANCES		
040000	CF EXPENSES		33,683.82
100021	CF ACQUISITION/MOTOR VEHICLES		14.49
100067	CF G/A-PYMT FL/CIVIL AIR PTRL		24,750.00
100777	CONTRACTED SERVICES		60.21
100777	CF CONTRACTED SERVICES		30,938.29
101123	CF G/A-EMERGENCY MGMT PRGS		2,820,037.02
103644	CF COMM ON COMMUNITY SERVICE		208,759.14
105009	CF STWIDE HURR PREP AND PLAN		632.48
	** GL 94100 TOTAL		3,118,875.45
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
040000	CF EXPENSES		33,683.82-
100021	CF ACQUISITION/MOTOR VEHICLES		14.49-
100067	CF G/A-PYMT FL/CIVIL AIR PTRL		24,750.00-
100777	CONTRACTED SERVICES		60.21-
100777	CF CONTRACTED SERVICES		30,938.29-
101123	CF G/A-EMERGENCY MGMT PRGS		2,820,037.02-
103644	CF COMM ON COMMUNITY SERVICE		208,759.14-
105009	CF STWIDE HURR PREP AND PLAN		632.48-
	** GL 98100 TOTAL		3,118,875.45-
	*** 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
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	45,501.04
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	1,969.93
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	2,231,529.24
000700	U S GRANTS	157,739.76
	** GL 16400 TOTAL	2,389,269.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	10,927.68-
050385	DISASTER PREP PLAN & ADMIN	292,715.51-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	858,430.57-
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	350,623.35-
103534	G/A-ST/FED DIS RELIEF-ADMN	78,613.15-
105009	STWIDE HURR PREP AND PLAN	0.00
105009	CF STWIDE HURR PREP AND PLAN	22,114.99-
105162	G/A-SEVERE REPETITIVE LOSS	0.00
105162	CF G/A-SEVERE REPETITIVE LOSS	41,980.13-
105865	G/A-FLOOD MITIGATION/PROG	0.00
105865	CF G/A-FLOOD MITIGATION/PROG	86,264.65-
107889	HAZARDOUS/EMERGENCY/GRANT	0.00
107889	CF HAZARDOUS/EMERGENCY/GRANT	36,482.90-
	** GL 31100 TOTAL	1,778,152.93-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
180205	TR OTHER FUNDS W/I AGY	1,622.48-
185080	TR TO ADMIN TF	1,406.39-
	** GL 35200 TOTAL	3,028.87-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	7,823.00-
040000	CF EXPENSES	11,039.53-
100777	CONTRACTED SERVICES	82.00-
103534	G/A-ST/FED DIS RELIEF-ADMN	5,997.71-
105009	STWIDE HURR PREP AND PLAN	5,179.12-
105009	CF STWIDE HURR PREP AND PLAN	5,179.12-
181020	TR/FUNDS/DOMESTIC SECURITY	430,273.34-
	** GL 35300 TOTAL	465,573.82-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	31.58-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	1,401.22-
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	188,551.55-
000700	U S GRANTS	0.00
	** GL 38800 TOTAL	188,551.55-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000	CF EXPENSES	27,495.15
050385	DISASTER PREP PLAN & ADMIN	2,635,708.69
100777	CF CONTRACTED SERVICES	1,137,523.91
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	21,632,402.43
102350	CF G/A-REPTV FLOOD CLAIM PRG	275,230.71
103534	G/A-ST/FED DIS RELIEF-ADMN	520,955.71
103534	CF G/A-ST/FED DIS RELIEF-ADMN	3,075.00
105009	CF STWIDE HURR PREP AND PLAN	10,552.48
105162	CF G/A-SEVERE REPETITIVE LOSS	526,596.19
105264	CF G/A-PREDISASTER MITIGATION	2,224,815.09
107889	CF HAZARDOUS/EMERGENCY/GRANT	213,666.92
181020	TR/FUNDS/DOMESTIC SECURITY	8,124,880.92
	** GL 94100 TOTAL	37,332,903.20
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	27,495.15-
050385	DISASTER PREP PLAN & ADMIN	2,635,708.69-
100777	CF CONTRACTED SERVICES	1,137,523.91-
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	21,632,402.43-
102350	CF G/A-REPTV FLOOD CLAIM PRG	275,230.71-
103534	G/A-ST/FED DIS RELIEF-ADMN	520,955.71-
103534	CF G/A-ST/FED DIS RELIEF-ADMN	3,075.00-
105009	CF STWIDE HURR PREP AND PLAN	10,552.48-
105162	CF G/A-SEVERE REPETITIVE LOSS	526,596.19-
105264	CF G/A-PREDISASTER MITIGATION	2,224,815.09-
107889	CF HAZARDOUS/EMERGENCY/GRANT	213,666.92-
181020	TR/FUNDS/DOMESTIC SECURITY	8,124,880.92-
	** GL 98100 TOTAL	37,332,903.20-
	*** 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	1,541,842.49
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,328,003.40
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	3,486.32
000500	INTEREST	0.00
	** GL 15300 TOTAL	3,486.32
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
	** GL 16300 TOTAL	0.00
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	232.80-
040000	CF EXPENSES	788.30-
180200	CF TR/GENERAL REVENUE-SWCAP	0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN	0.00
	** GL 35300 TOTAL	1,021.10-
35600	DUE TO GENERAL REVENUE	
001800	REFUNDS	0.00
310322	SERVICE CHARGE TO GEN REV	790.37-
	** GL 35600 TOTAL	790.37-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	3,871,520.74-
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	
040000	EXPENSES	7,740.73
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	7,740.73-
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	3,780,094.96
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
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
15500	CONTRACTS AND GRANTS RECEIVABLE	
105150	G/A-PUBLIC ASSISTANCE	1,959,112.10
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
101028	PUBLIC ASST/04 HURR-ST OP	0.00
31100	ACCOUNTS PAYABLE	
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	14.40-
105150	G/A-PUBLIC ASSISTANCE	0.00
105150	CF G/A-PUBLIC ASSISTANCE	64,667.17-
105154	G/A-HAZARD MITIGATION	0.00
105154	CF G/A-HAZARD MITIGATION	79.94-
105158	DISASTER ACTIVITY-STATE	0.00
105158	CF DISASTER ACTIVITY-STATE	1,194.50-
	** GL 31100 TOTAL	65,956.01-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
181093	TR/FUNDS/DISAST REIM-PR YR	91.03-
185080	TR TO ADMIN TF	65,067.30-
	** GL 35200 TOTAL	65,158.33-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	2,054.12-
101046	CF HAZARD MITIGATION FOR 2005 HURRICANES-ST OP	0.00
105154	G/A-HAZARD MITIGATION	4,042.28-
105158	DISASTER ACTIVITY-STATE	559.73-
105158	CF DISASTER ACTIVITY-STATE	605.05-
	** GL 35300 TOTAL	7,261.18-

310000 EXECUTIVE OFFICE OF THE GOVERNOR
 20 2 339047 GRANTS & DONATIONS TRUST FUND DISASTER

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	5,600,831.54-
94100	ENCUMBRANCES	
105150	G/A-PUBLIC ASSISTANCE	125,152.98
105150 CF	G/A-PUBLIC ASSISTANCE	6,878,178.17
105152 CF	PUBLIC ASSISTANCE-ST OPS	303,110.35
105154 CF	G/A-HAZARD MITIGATION	17,546.73
105156 CF	HAZARD MITIGATION-ST OPS	18,128.44
105158	DISASTER ACTIVITY-STATE	86.24
105158 CF	DISASTER ACTIVITY-STATE	3,554.29
	** GL 94100 TOTAL	7,345,757.20
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
105150	G/A-PUBLIC ASSISTANCE	125,152.98-
105150 CF	G/A-PUBLIC ASSISTANCE	6,878,178.17-
105152 CF	PUBLIC ASSISTANCE-ST OPS	303,110.35-
105154 CF	G/A-HAZARD MITIGATION	17,546.73-
105156 CF	HAZARD MITIGATION-ST OPS	18,128.44-
105158	DISASTER ACTIVITY-STATE	86.24-
105158 CF	DISASTER ACTIVITY-STATE	3,554.29-
	** GL 98100 TOTAL	7,345,757.20-
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/16

31000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

DATE RUN 08/04/16
PAGE 14

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

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 339948 GRANTS AND DONATIONS TRUST FUND - NON DISASTER

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	590,750.10
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	28,798,388.21
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	42,347.29
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	4,460.21-
105009	STWIDE HURR PREP AND PLAN	0.00
105009	CF STWIDE HURR PREP AND PLAN	3,586.00-
105860	G/A-HURRICANE LOSS MITIG	0.00
105860	CF G/A-HURRICANE LOSS MITIG	396,655.60-
	** GL 31100 TOTAL	404,701.81-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
185080	TR TO ADMIN TF	2,704.43-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	511.95-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,650.74-
	** GL 35300 TOTAL	3,162.69-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	7,961.03-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	29,012,955.64-
94100	ENCUMBRANCES	
040000	CF EXPENSES	75.88
100777	CF CONTRACTED SERVICES	9,501.18
105009	STWIDE HURR PREP AND PLAN	187.80
105009	CF STWIDE HURR PREP AND PLAN	2,200.00
105860	CF G/A-HURRICANE LOSS MITIG	6,017,473.13
140527	12 EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	218,925.00
140527	13 EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	1,110,705.31
140527	14 EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	1,015,804.00
	** GL 94100 TOTAL	8,374,872.30

310000 EXECUTIVE OFFICE OF THE GOVERNOR
20 2 339948 GRANTS AND DONATIONS TRUST FUND - NON DISASTER
G-L G-L ACCOUNT NAME

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100		
040000	CF EXPENSES	75.88-
100777	CF CONTRACTED SERVICES	9,501.18-
105009	STWIDE HURR PREP AND PLAN	187.80-
105009	CF STWIDE HURR PREP AND PLAN	2,200.00-
105860	CF G/A-HURRICANE LOSS MITIG	6,017,473.13-
140527	12 EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	218,925.00-
140527	13 EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	1,110,705.31-
140527	14 EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	1,015,804.00-
	** GL 98100 TOTAL	8,374,872.30-
	*** 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	6,825,884.11
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	326.68-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	11,120.87-
210014	OTHER DATA PROCESSING SVCS	0.00
210014 CF	OTHER DATA PROCESSING SVCS	3,525.00-
	** GL 31100 TOTAL	14,972.55-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	9,959.47-
030000 CF	OTHER PERSONAL SERVICES	0.00
	** GL 32100 TOTAL	9,959.47-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	1,878.36-
	** GL 35300 TOTAL	1,878.36-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	1,494.17-
	** GL 38600 TOTAL	1,494.17-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	6,797,579.56-
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	4,011.39
040000 CF	EXPENSES	1,921.74
060000 CF	OPERATING CAPITAL OUTLAY	5,434.22
100777	CONTRACTED SERVICES	5,860.69
100777 CF	CONTRACTED SERVICES	13,232.48
210014	OTHER DATA PROCESSING SVCS	223.12
	** GL 94100 TOTAL	30,683.64

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	4,011.39-
040000 CF	EXPENSES	1,921.74-
060000 CF	OPERATING CAPITAL OUTLAY	5,434.22-
100777	CONTRACTED SERVICES	5,860.69-
100777 CF	CONTRACTED SERVICES	13,232.48-
210014	OTHER DATA PROCESSING SVCS	223.12-
	** GL 98100 TOTAL	30,683.64-
	*** 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	568,214.51
15500	CONTRACTS AND GRANTS RECEIVABLE	
105150	G/A-PUBLIC ASSISTANCE	42,178,024.91
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	264.05
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	643,960.68
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	643,960.68
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	1,636.13-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	9.60-
105150	G/A-PUBLIC ASSISTANCE	0.00
105150	CF G/A-PUBLIC ASSISTANCE	590,652.04-
105154	G/A-HAZARD MITIGATION	0.00
105154	CF G/A-HAZARD MITIGATION	115,145.09-
105156	HAZARD MITIGATION-ST OPS	0.00
105156	CF HAZARD MITIGATION-ST OPS	2,497.10-
	** GL 31100 TOTAL	709,939.96-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
181093	TR/FUNDS/DISAST REIM-PR YR	0.00
185080	TR TO ADMIN TF	9,645.18-
	** GL 35200 TOTAL	9,645.18-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	1,517.85-
105154	G/A-HAZARD MITIGATION	60,634.31-
	** GL 35300 TOTAL	62,152.16-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	314.52-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	870,755.38-
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
000000	BALANCE BROUGHT FORWARD	41,737,656.95-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
105150	G/A-PUBLIC ASSISTANCE	764,518.59
105150 CF	G/A-PUBLIC ASSISTANCE	136,132,692.62
105152 CF	PUBLIC ASSISTANCE-ST OPS	3,529.65
105156 CF	HAZARD MITIGATION-ST OPS	54,345.35
	** GL 94100 TOTAL	136,955,086.21
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
105150	G/A-PUBLIC ASSISTANCE	764,518.59-
105150 CF	G/A-PUBLIC ASSISTANCE	136,132,692.62-
105152 CF	PUBLIC ASSISTANCE-ST OPS	3,529.65-
105156 CF	HAZARD MITIGATION-ST OPS	54,345.35-
	** GL 98100 TOTAL	136,955,086.21-
	*** 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	2,366,367.76
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEES	2,200.00
27600	FURNITURE AND EQUIPMENT	
040000	EXPENSES	1,467.82
060000	OPERATING CAPITAL OUTLAY	6,209.00
	** GL 27600 TOTAL	7,676.82
27700	ACC DEPR - FURNITURE & EQUIPMENT	
040000	EXPENSES	61.17-
060000	OPERATING CAPITAL OUTLAY	4,140.04-
109655	G/A-TECHNICAL/PLNG ASSIST	0.00
	** GL 27700 TOTAL	4,201.21-
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	925.48-
107888	FL HAZARDOUS MATERIALS P P	0.00
107888	CF FL HAZARDOUS MATERIALS P P	18,031.79-
	** GL 31100 TOTAL	18,957.27-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
185080	TR TO ADMIN TF	86.66-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	100.00-
040000	CF EXPENSES	1,086.37-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	80.78-
	** GL 35300 TOTAL	1,267.15-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	16,509.02-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	9,357.73-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	97,016.34-

310000 EXECUTIVE OFFICE OF THE GOVERNOR
 50 2 510060 OPERATING TRUST FUND

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
53600		INVESTED IN CAPITAL ASSETS NET OF RELA	
000000		BALANCE BROUGHT FORWARD	3,475.61-
53900		NET ASSETS UNRESTRICTED	
000000		BALANCE BROUGHT FORWARD	2,225,373.59-
94100		ENCUMBRANCES	
040000	CF	EXPENSES	552.26
100777	CF	CONTRACTED SERVICES	1,300.00
107888		FL HAZARDOUS MATERIALS P P	496.07
107888	CF	FL HAZARDOUS MATERIALS P P	146,873.46
		** GL 94100 TOTAL	149,221.79
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF	EXPENSES	552.26-
100777	CF	CONTRACTED SERVICES	1,300.00-
107888		FL HAZARDOUS MATERIALS P P	496.07-
107888	CF	FL HAZARDOUS MATERIALS P P	146,873.46-
		** GL 98100 TOTAL	149,221.79-
		*** FUND TOTAL	0.00

Executive Office of the Governor
Schedule I Narratives
Legislative Budget Request for Fiscal Year 2017-2018

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.

Adjustments:

Compensated Absences: The \$13,403 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.

2015 Carry Forward Encumbrances: The (23,548) adjustment is required to adjust beginning fund balance to properly reflect budgetary fund balance. Carry forward encumbrances are reflected as current operating disbursement on the financial statements.

Executive Office of the Governor
Schedule I Narratives
Legislative Budget Request for Fiscal Year 2017-18

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 2015 Carry Forward Encumbrances: The (\$232) 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.

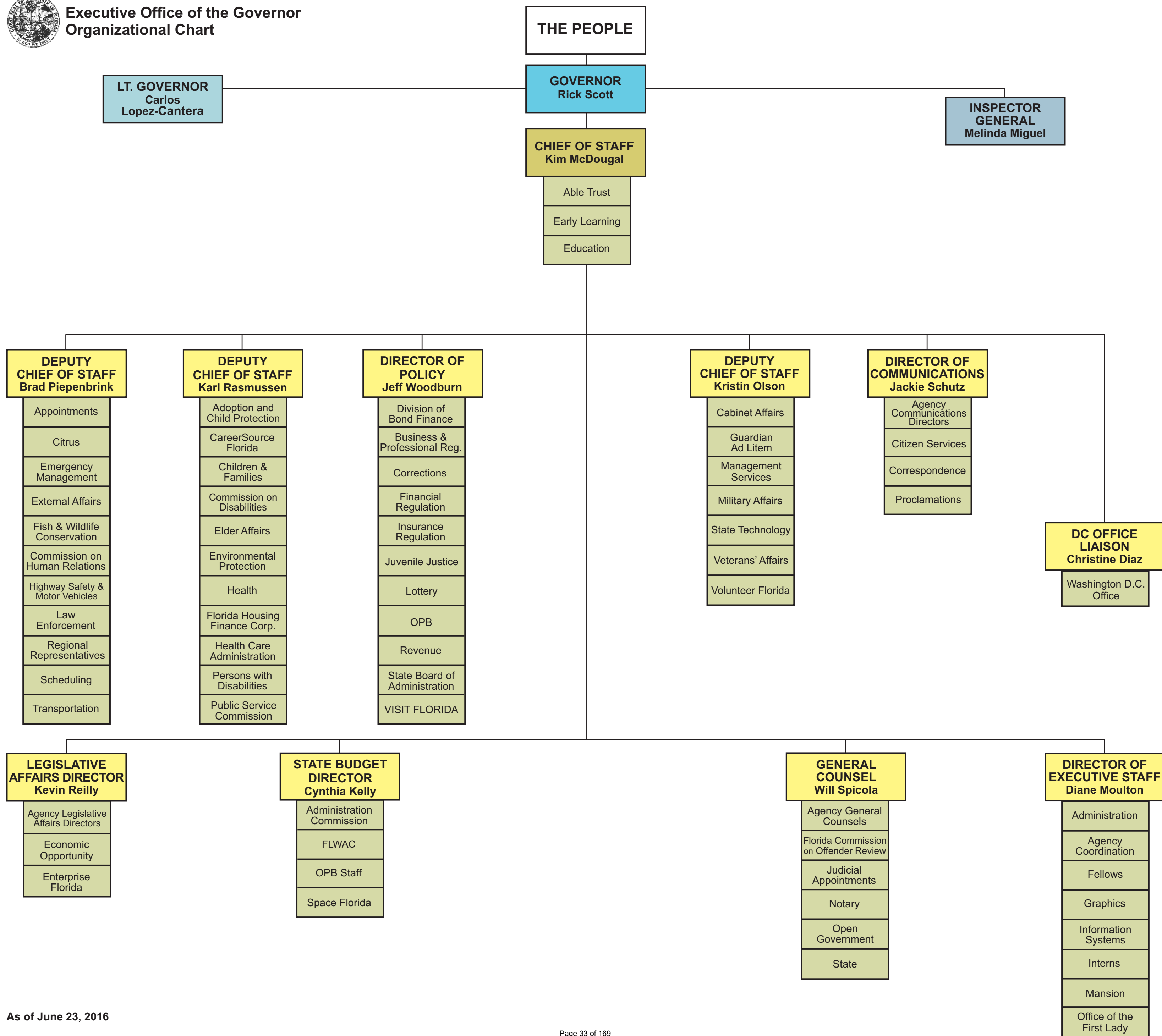
Non Cash Adjustments: The (\$36,457) adjustment is required to adjust beginning fund balance to properly reflect budgetary fund balance.

Schedule VII: Agency Litigation Inventory

Agency:	Executive Office of the Governor		
Contact Person:	Ben Gibson	Phone Number:	850-717-9310
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	N/A – There are presently no cases involving the EOG that meet the requirements for reporting in the 2017-2018 Legislative Budget Request.		
Court with Jurisdiction:			
Case Number:			
Summary of the Complaint:			
Amount of the Claim:	\$		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:			
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel	
		Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	
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).			



**Executive Office of the Governor
Organizational Chart**



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 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				

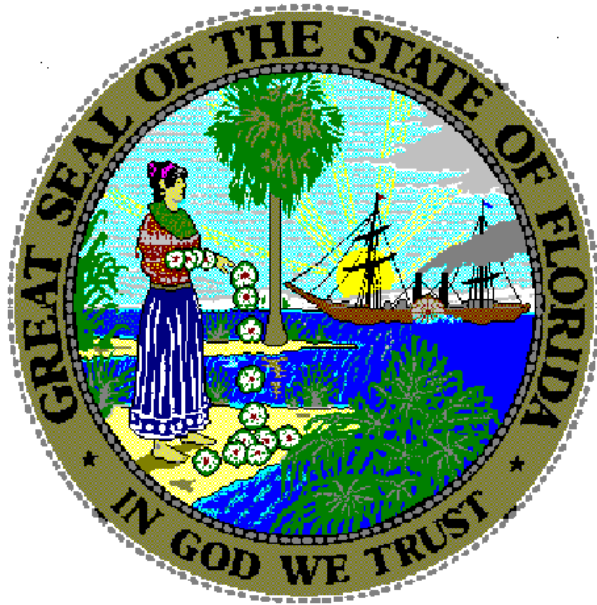
- 3) If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue estimates (from your Schedule I) or budget drivers, please explain the variance(s) below.

* R/B = Revenue or Budget Driver

**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**

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

1. Vendor Name		
N/A – There are no contracts applicable for this report.		
2. Brief description of services provided by the vendor.		
3. Contract terms and years remaining.		
4. Amount of revenue generated		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
5. Amount of revenue remitted		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
6. Value of capital improvement		
7. Remaining amount of capital improvement		
8. Amount of state appropriations		
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
2017-2018



State of Florida
Executive Office of the Governor

Schedule I Series*

LEGISLATIVE BUDGET REQUEST
2017-2018

**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 IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period 2017-18
Trust Fund Title:	Executive Office of the Governor
Budget Entity:	Planning and Budgeting System Trust Fund
LAS/PBS Fund Number:	31100500
	2535

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	6,825,884.11 (A)		6,825,884.11
ADD: Other Cash (See Instructions)			
ADD: Investments			
ADD: Outstanding Accounts Receivable			
ADD: _____			
Total Cash plus Accounts Receivable	6,825,884.11 (F)		6,825,884.11
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(28,304.55) (H)		(28,304.55)
Approved "B" Certified Forwards	(20,588.44) (H)		(20,588.44)
Approved "FCO" Certified Forwards			
LESS:			
LESS:			
Unreserved Fund Balance, 07/01/16	6,776,991.12 (K)		6,776,991.12 **

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:	<u>Executive Office of the Governor</u>
Trust Fund Title:	<u>Planning and Budgeting System Trust Fund</u>
LAS/PBS Fund Number:	<u>2535</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="(6,797,579.56)"/> (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment #	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="20,588.44"/> (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="(6,776,991.12)"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	<input type="text" value="(6,776,991.12)"/> (F)
DIFFERENCE:	<input type="text" value="0.00"/> (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Executive Office of the Governor **Budget Period: 2017-18**
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 Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2015-16	FY 2016-17	FY 2017-18
Receipts:			
<u>Transfers from Dept of State (notary)</u>	240,712	243,000	243,000
<u>Employee and Employer Contributions</u>	10,030	10,500	10,500
<u>Sales of goods/services to state agencies</u>	227		
<u>Refunds</u>	16,163		
Total Fee Collection to Line (A) - Section III	267,132	253,500	253,500

SECTION II - FULL COSTS

Direct Costs:			
<u>Transfer to DMS</u>	6,322		
<u>Risk Mgmt Services</u>	8,843		
<u>Salaries and Benefits</u>	165,568		
<u>Other Personal Servies</u>	17,580		
<u>Contracted Services</u>	12,688		
<u>Expenses</u>	143,693		
<u>Payment of Premiums</u>	10,913		
<u>Enforcing underage drinking laws</u>			
Total Full Costs to Line (B) - Section III	365,607	-	-

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	267,132	260,500	260,500
TOTAL SECTION II	(B)	365,607		
TOTAL - Surplus/Deficit	(C)	(98,475)	260,500	260,500

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period 2017-18
Trust Fund Title:	Executive Office of the Governor
Budget Entity:	Grants and Donations Trust Fund
LAS/PBS Fund Number:	31100100
	2339

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,541,842		1,541,842
ADD: Other Cash (See Instructions)			
ADD: Investments	2,328,003		2,328,003
ADD: Outstanding Accounts Receivable	3,486		3,486
ADD: Anticipated Grant Revenue			
Total Cash plus Accounts Receivable	3,873,331	0	3,873,331
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(788)		(788)
Approved "B" Certified Forwards			0
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)	(790)		(790)
			0
Unreserved Fund Balance, 07/01/16	3,871,753		3,871,753 **

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: 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, 07/01/16

Total all GLC's 5XXXX for governmental funds; (3,871,521.00) (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 Government (C)

SWFS Adjustments (C)

Add/Subtract Other Adjustment(s):

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

Rounding adjustment (D)

Accounts Payable not Certified Forward (232.00) (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (3,871,753.00) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (3,871,753.00) (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017-2018

Department: Executive Office of the Governor

Chief Internal Auditor: Melinda Miguel

Budget Entity: 31100100

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
Chief Inspector General Report No. 2016-01, dated June 17, 2016	December 31, 2015 and selective actions through May 10, 2016	Audit of Information Systems Controls Over Access to the Executive Office of the Governor's Information Systems Assets	<p>Findings: Our audit disclosed that enhancements are needed to strengthen the Executive Office of the Governor's logical access controls in certain areas. Pursuant to Section 232.318(4), Florida Statutes, the results of this audit are confidential and exempt from public disclosure.</p> <p>Recommendations: We recommended corrective actions be taken to address the improvements needed.</p>	Information Systems staff is working to address the areas in which improvements are needed.	

Fiscal Year 2017-18 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/Lee Moore

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 (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)? (CSDI)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

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

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				

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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				

TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
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		Program or Service (Budget Entity Codes)			
Action		311			
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 subtitle "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.				
4. EXHIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y			
4.2	Is the program component code and title used correct?	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	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 must adjust <u>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 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.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 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 pages 67 through 69 of the LBR Instructions.)	Y			

		Program or Service (Budget Entity Codes)			
Action		311			
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?	n/a			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	n/a			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	n/a			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	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 #17-001?	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 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 - NO REQUEST			
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)?	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			
AUDIT:					
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y			
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y			

		Program or Service (Budget Entity Codes)				
Action		311				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A - NO REQUEST				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y				
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (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))	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 OADA/OADR 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).					
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.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	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				

		Program or Service (Budget Entity Codes)				
Action		311				
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?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to 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				
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				
AUDITS:						

		Program or Service (Budget Entity Codes)				
Action		311				
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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	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. (SC1R, DEPT)	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!					
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.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (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 OADI or OADR to identify agency other salary amounts requested.	Y				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	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.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIIIA-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y				
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y				

		Program or Service (Budget Entity Codes)				
Action		311				
15. SCHEDULE VIII C (EADR, S8C)						
(LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Y				
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? 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				
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y				
16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (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				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?		N/J - At the Department Level there was an input error that caused slight differences from previous submission - see Division of Emergency Management			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	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: Audit #3 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 output standard.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				

		Program or Service (Budget Entity Codes)			
Action		311			
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 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: IT@LASPBS.STATE.FL.US ?	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)?	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			



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

**31700100
Division of Emergency Management**

Legislative Budget Request 2017-2018

**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

October 14, 2016

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

Tim Sadberry, 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 2017-18 Fiscal Year. This submission has been approved by Bryan Koon, Director of the Division of Emergency Management.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jonathan Lord".

Jonathan Lord
Deputy Director, Division of Emergency Management

JL/sfm

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2016

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	1,143,221.46
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	578,373.92
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	780.36
16200 000000	DUE FROM STATE FUNDS, WITHIN DEPART. BALANCE BROUGHT FORWARD	80,033.38
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	1,401.22-
040000	EXPENSES	0.00
040000 CF	EXPENSES	4,173.29-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	1,607.21-
	** GL 31100 TOTAL	7,181.72-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	873.48-
040000 CF	EXPENSES	2,570.90-
100777	CONTRACTED SERVICES	10.39-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	48.84-
	** GL 35300 TOTAL	3,503.61-
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	168.61-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	1,791,555.18-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	2,202.59
100777 CF	CONTRACTED SERVICES	1,789.27
	** GL 94100 TOTAL	3,991.86
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	2,202.59-
100777 CF	CONTRACTED SERVICES	1,789.27-
	** GL 98100 TOTAL	3,991.86-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

310000 EXECUTIVE OFFICE OF THE GOVERNOR
20 2 191001 EMERGENCY MANAGEMENT PREPAREDNESS & ASSISTANCE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	3,215,432.47
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	6,536,146.68
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	10,574.10
16200 000000	DUE FROM STATE FUNDS, WITHIN DEPART. BALANCE BROUGHT FORWARD	1,492.72
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	1,401.22-
040000	EXPENSES	0.00
040000 CF	EXPENSES	20,148.09-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	1,390.00-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	5,135.69-
101123	G/A-EMERGENCY MGMT PRGS	0.00
101123 CF	G/A-EMERGENCY MGMT PRGS	416,071.02-
105009	STWIDE HURR PREP AND PLAN	0.00
105009 CF	STWIDE HURR PREP AND PLAN	1,799.21-
	** GL 31100 TOTAL	445,945.23-
35200 000000	DUE TO STATE FUNDS, WITHIN DEPARTMENT BALANCE BROUGHT FORWARD	0.00
180205	TR OTHER FUNDS W/I AGY	2,013.19-
185080	TR TO ADMIN TF	1,123.42-
	** GL 35200 TOTAL	3,136.61-
35300	DUE TO OTHER DEPARTMENTS	
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
040000	EXPENSES	5,819.18-
040000 CF	EXPENSES	10,248.76-
100777	CONTRACTED SERVICES	82.00-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	661.89-
	** GL 35300 TOTAL	16,811.83-
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	1,805.98-

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2016

310000 EXECUTIVE OFFICE OF THE GOVERNOR
 20 2 191001 EMERGENCY MANAGEMENT PREPAREDNESS & ASSISTANCE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	1,401.22-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	9,294,545.10-
94100	ENCUMBRANCES	
040000	CF EXPENSES	33,683.82
100021	CF ACQUISITION/MOTOR VEHICLES	14.49
100067	CF G/A-PYMT FL/CIVIL AIR PTRL	24,750.00
100777	CONTRACTED SERVICES	60.21
100777	CF CONTRACTED SERVICES	30,938.29
101123	CF G/A-EMERGENCY MGMT PRGS	2,820,037.02
103644	CF COMM ON COMMUNITY SERVICE	208,759.14
105009	CF STWIDE HURR PREP AND PLAN	632.48
	** GL 94100 TOTAL	3,118,875.45
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	33,683.82-
100021	CF ACQUISITION/MOTOR VEHICLES	14.49-
100067	CF G/A-PYMT FL/CIVIL AIR PTRL	24,750.00-
100777	CONTRACTED SERVICES	60.21-
100777	CF CONTRACTED SERVICES	30,938.29-
101123	CF G/A-EMERGENCY MGMT PRGS	2,820,037.02-
103644	CF COMM ON COMMUNITY SERVICE	208,759.14-
105009	CF STWIDE HURR PREP AND PLAN	632.48-
	** GL 98100 TOTAL	3,118,875.45-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	45,501.04
16200 000000	DUE FROM STATE FUNDS, WITHIN DEPART. BALANCE BROUGHT FORWARD	1,969.93
16400 000000 000700	DUE FROM FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD U S GRANTS	2,231,529.24 157,739.76
	** GL 16400 TOTAL	2,389,269.00
31100 040000 040000 050385 100777 100777 101204 103534 105009 105009 105162 105162 105865 105865 107889 107889	ACCOUNTS PAYABLE EXPENSES CF EXPENSES DISASTER PREP PLAN & ADMIN CONTRACTED SERVICES CF CONTRACTED SERVICES STATE DOMESTIC PREPAREDNESS PROGRAM G/A-ST/FED DIS RELIEF-ADMN STWIDE HURR PREP AND PLAN CF STWIDE HURR PREP AND PLAN G/A-SEVERE REPETITIVE LOSS CF G/A-SEVERE REPETITIVE LOSS G/A-FLOOD MITIGATION/PROG CF G/A-FLOOD MITIGATION/PROG HAZARDOUS/EMERGENCY/GRANT CF HAZARDOUS/EMERGENCY/GRANT	0.00 10,927.68- 292,715.51- 0.00 858,430.57- 350,623.35- 78,613.15- 0.00 22,114.99- 0.00 41,980.13- 0.00 86,264.65- 0.00 36,482.90-
	** GL 31100 TOTAL	1,778,152.93-
35200 180205 185080	DUE TO STATE FUNDS, WITHIN DEPARTMENT TR OTHER FUNDS W/I AGY TR TO ADMIN TF	1,622.48- 1,406.39- 3,028.87-
	** GL 35200 TOTAL	3,028.87-
35300 040000 040000 100777 103534 105009 105009 181020	DUE TO OTHER DEPARTMENTS EXPENSES CF EXPENSES CONTRACTED SERVICES G/A-ST/FED DIS RELIEF-ADMN STWIDE HURR PREP AND PLAN CF STWIDE HURR PREP AND PLAN TR/FUNDS/DOMESTIC SECURITY	7,823.00- 11,039.53- 82.00- 5,997.71- 5,179.12- 5,179.12- 430,273.34-
	** GL 35300 TOTAL	465,573.82-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35600 180200	DUE TO GENERAL REVENUE TR/GENERAL REVENUE-SWCAP	31.58-
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	1,401.22-
38800 000000 000700	UNEARNED REVENUE - CURRENT BALANCE BROUGHT FORWARD U S GRANTS	188,551.55- 0.00
	** GL 38800 TOTAL	188,551.55-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000 CF	EXPENSES	27,495.15
050385	DISASTER PREP PLAN & ADMIN	2,635,708.69
100777 CF	CONTRACTED SERVICES	1,137,523.91
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	21,632,402.43
102350 CF	G/A-REPTV FLOOD CLAIM PRG	275,230.71
103534	G/A-ST/FED DIS RELIEF-ADMN	520,955.71
103534 CF	G/A-ST/FED DIS RELIEF-ADMN	3,075.00
105009 CF	STWIDE HURR PREP AND PLAN	10,552.48
105162 CF	G/A-SEVERE REPETITIVE LOSS	526,596.19
105264 CF	G/A-PREDISASTER MITIGATION	2,224,815.09
107889 CF	HAZARDOUS/EMERGENCY/GRANT	213,666.92
181020	TR/FUNDS/DOMESTIC SECURITY	8,124,880.92
	** GL 94100 TOTAL	37,332,903.20
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	27,495.15-
050385	DISASTER PREP PLAN & ADMIN	2,635,708.69-
100777 CF	CONTRACTED SERVICES	1,137,523.91-
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	21,632,402.43-
102350 CF	G/A-REPTV FLOOD CLAIM PRG	275,230.71-
103534	G/A-ST/FED DIS RELIEF-ADMN	520,955.71-
103534 CF	G/A-ST/FED DIS RELIEF-ADMN	3,075.00-
105009 CF	STWIDE HURR PREP AND PLAN	10,552.48-
105162 CF	G/A-SEVERE REPETITIVE LOSS	526,596.19-
105264 CF	G/A-PREDISASTER MITIGATION	2,224,815.09-
107889 CF	HAZARDOUS/EMERGENCY/GRANT	213,666.92-
181020	TR/FUNDS/DOMESTIC SECURITY	8,124,880.92-
	** GL 98100 TOTAL	37,332,903.20-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

310000 EXECUTIVE OFFICE OF THE GOVERNOR
20 2 339047 GRANTS & DONATIONS TRUST FUND DISASTER

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	3,780,094.96
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14110 000000	MONIES INVESTED CURRENT YEAR BALANCE BROUGHT FORWARD	0.00
14120 000000	SALE OF INVESTMENTS- CURRENT YEAR BALANCE BROUGHT FORWARD	0.00
14130 000000	EARNINGS REINVESTED - CURRENT YEAR BALANCE BROUGHT FORWARD	0.00
15500 105150	CONTRACTS AND GRANTS RECEIVABLE G/A-PUBLIC ASSISTANCE	1,959,112.10
16100 101028	DUE FROM STATE FUNDS, WITHIN DIVISION PUBLIC ASST/04 HURR-ST OP	0.00
31100	ACCOUNTS PAYABLE	
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	14.40-
105150	G/A-PUBLIC ASSISTANCE	0.00
105150 CF	G/A-PUBLIC ASSISTANCE	64,667.17-
105154	G/A-HAZARD MITIGATION	0.00
105154 CF	G/A-HAZARD MITIGATION	79.94-
105158	DISASTER ACTIVITY-STATE	0.00
105158 CF	DISASTER ACTIVITY-STATE	1,194.50-
	** GL 31100 TOTAL	65,956.01-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
181093	TR/FUNDS/DISAST REIM-PR YR	91.03-
185080	TR TO ADMIN TF	65,067.30-
	** GL 35200 TOTAL	65,158.33-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	2,054.12-
101046 CF	HAZARD MITIGATION FOR 2005 HURRICANES-ST OP	0.00
105154	G/A-HAZARD MITIGATION	4,042.28-
105158	DISASTER ACTIVITY-STATE	559.73-
105158 CF	DISASTER ACTIVITY-STATE	605.05-
	** GL 35300 TOTAL	7,261.18-

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2016

310000 EXECUTIVE OFFICE OF THE GOVERNOR
 20 2 339047 GRANTS & DONATIONS TRUST FUND DISASTER

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	5,600,831.54-
94100	ENCUMBRANCES	
105150	G/A-PUBLIC ASSISTANCE	125,152.98
105150 CF	G/A-PUBLIC ASSISTANCE	6,878,178.17
105152 CF	PUBLIC ASSISTANCE-ST OPS	303,110.35
105154 CF	G/A-HAZARD MITIGATION	17,546.73
105156 CF	HAZARD MITIGATION-ST OPS	18,128.44
105158	DISASTER ACTIVITY-STATE	86.24
105158 CF	DISASTER ACTIVITY-STATE	3,554.29
	** GL 94100 TOTAL	7,345,757.20
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
105150	G/A-PUBLIC ASSISTANCE	125,152.98-
105150 CF	G/A-PUBLIC ASSISTANCE	6,878,178.17-
105152 CF	PUBLIC ASSISTANCE-ST OPS	303,110.35-
105154 CF	G/A-HAZARD MITIGATION	17,546.73-
105156 CF	HAZARD MITIGATION-ST OPS	18,128.44-
105158	DISASTER ACTIVITY-STATE	86.24-
105158 CF	DISASTER ACTIVITY-STATE	3,554.29-
	** GL 98100 TOTAL	7,345,757.20-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

310000 EXECUTIVE OFFICE OF THE GOVERNOR
20 2 339947 GRANTS AND DONATIONS-DEEPWATER HORIZON

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

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

310000 EXECUTIVE OFFICE OF THE GOVERNOR
20 2 339948 GRANTS AND DONATIONS TRUST FUND - NON DISASTER

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	590,750.10
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	28,798,388.21
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	42,347.29
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	4,460.21-
105009	STWIDE HURR PREP AND PLAN	0.00
105009 CF	STWIDE HURR PREP AND PLAN	3,586.00-
105860	G/A-HURRICANE LOSS MITIG	0.00
105860 CF	G/A-HURRICANE LOSS MITIG	396,655.60-
	** GL 31100 TOTAL	404,701.81-
35200 185080	DUE TO STATE FUNDS, WITHIN DEPARTMENT TR TO ADMIN TF	2,704.43-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	511.95-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,650.74-
	** GL 35300 TOTAL	3,162.69-
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	7,961.03-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	29,012,955.64-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	75.88
100777 CF	CONTRACTED SERVICES	9,501.18
105009	STWIDE HURR PREP AND PLAN	187.80
105009 CF	STWIDE HURR PREP AND PLAN	2,200.00
105860 CF	G/A-HURRICANE LOSS MITIG	6,017,473.13
140527 12	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	218,925.00
140527 13	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	1,110,705.31
140527 14	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	1,015,804.00
	** GL 94100 TOTAL	8,374,872.30

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2016

310000 EXECUTIVE OFFICE OF THE GOVERNOR
 20 2 339948 GRANTS AND DONATIONS TRUST FUND - NON DISASTER

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	75.88-
100777	CF CONTRACTED SERVICES	9,501.18-
105009	STWIDE HURR PREP AND PLAN	187.80-
105009	CF STWIDE HURR PREP AND PLAN	2,200.00-
105860	CF G/A-HURRICANE LOSS MITIG	6,017,473.13-
140527	12 EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	218,925.00-
140527	13 EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	1,110,705.31-
140527	14 EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	1,015,804.00-
	** GL 98100 TOTAL	8,374,872.30-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	568,214.51
15500 105150	CONTRACTS AND GRANTS RECEIVABLE G/A-PUBLIC ASSISTANCE	42,178,024.91
16200 000000	DUE FROM STATE FUNDS, WITHIN DEPART. BALANCE BROUGHT FORWARD	264.05
16400 000000 000700 101028 101028	DUE FROM FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD U S GRANTS PUBLIC ASST/04 HURR-ST OP PUBLIC ASST/04 HURR-ST OP	643,960.68 0.00 0.00 0.00
	CF ** GL 16400 TOTAL	643,960.68
31100 040000 040000 100777 100777 105150 105150 105154 105154 105156 105156	ACCOUNTS PAYABLE EXPENSES EXPENSES CONTRACTED SERVICES CONTRACTED SERVICES G/A-PUBLIC ASSISTANCE G/A-PUBLIC ASSISTANCE G/A-HAZARD MITIGATION G/A-HAZARD MITIGATION HAZARD MITIGATION-ST OPS HAZARD MITIGATION-ST OPS	0.00 1,636.13- 0.00 9.60- 0.00 590,652.04- 0.00 115,145.09- 0.00 2,497.10- 709,939.96-
	CF ** GL 31100 TOTAL	
35200 181093 185080	DUE TO STATE FUNDS, WITHIN DEPARTMENT TR/FUNDS/DISAST REIM-PR YR TR TO ADMIN TF	0.00 9,645.18- 9,645.18-
	CF ** GL 35200 TOTAL	
35300 040000 040000 105154	DUE TO OTHER DEPARTMENTS EXPENSES EXPENSES G/A-HAZARD MITIGATION	0.00 1,517.85- 60,634.31- 62,152.16-
	CF ** GL 35300 TOTAL	
35600 180200	DUE TO GENERAL REVENUE TR/GENERAL REVENUE-SWCAP	314.52-

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2016

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38800 000000	UNEARNED REVENUE - CURRENT BALANCE BROUGHT FORWARD	870,755.38-
47300 000000	DEFERRED INFLOWS - UNAVAILABLE REVENUE BALANCE BROUGHT FORWARD	41,737,656.95-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
105150	G/A-PUBLIC ASSISTANCE	764,518.59
105150 CF	G/A-PUBLIC ASSISTANCE	136,132,692.62
105152 CF	PUBLIC ASSISTANCE-ST OPS	3,529.65
105156 CF	HAZARD MITIGATION-ST OPS	54,345.35
	** GL 94100 TOTAL	136,955,086.21
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
105150	G/A-PUBLIC ASSISTANCE	764,518.59-
105150 CF	G/A-PUBLIC ASSISTANCE	136,132,692.62-
105152 CF	PUBLIC ASSISTANCE-ST OPS	3,529.65-
105156 CF	HAZARD MITIGATION-ST OPS	54,345.35-
	** GL 98100 TOTAL	136,955,086.21-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2016

310000 EXECUTIVE OFFICE OF THE GOVERNOR
 50 2 510060 OPERATING TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	2,366,367.76
12400 000100	CASH IN STATE TREASURY UNVERIFIED FEES	2,200.00
27600 040000 060000	FURNITURE AND EQUIPMENT EXPENSES OPERATING CAPITAL OUTLAY	1,467.82 6,209.00
	** GL 27600 TOTAL	7,676.82
27700 040000 060000 109655	ACC DEPR - FURNITURE & EQUIPMENT EXPENSES OPERATING CAPITAL OUTLAY G/A-TECHNICAL/PLNG ASSIST	61.17- 4,140.04- 0.00
	** GL 27700 TOTAL	4,201.21-
31100 040000 040000 107888 107888	ACCOUNTS PAYABLE EXPENSES CF EXPENSES FL HAZARDOUS MATERIALS P P CF FL HAZARDOUS MATERIALS P P	0.00 925.48- 0.00 18,031.79-
	** GL 31100 TOTAL	18,957.27-
35200 185080	DUE TO STATE FUNDS, WITHIN DEPARTMENT TR TO ADMIN TF	86.66-
35300 040000 040000 100777 100777	DUE TO OTHER DEPARTMENTS EXPENSES CF EXPENSES CONTRACTED SERVICES CF CONTRACTED SERVICES	100.00- 1,086.37- 0.00 80.78-
	** GL 35300 TOTAL	1,267.15-
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	16,509.02-
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	9,357.73-
48600 000000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	97,016.34-

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2016

310000 EXECUTIVE OFFICE OF THE GOVERNOR
 50 2 510060 OPERATING TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
53600 000000	INVESTED IN CAPITAL ASSETS NET OF RELA BALANCE BROUGHT FORWARD	3,475.61-
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	2,225,373.59-
94100	ENCUMBRANCES	
040000	CF EXPENSES	552.26
040000	CF EXPENSES	552.26
100777	CF CONTRACTED SERVICES	1,300.00
107888	FL HAZARDOUS MATERIALS P P	496.07
107888	CF FL HAZARDOUS MATERIALS P P	146,873.46
	** GL 94100 TOTAL	149,221.79
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	552.26-
100777	CF CONTRACTED SERVICES	1,300.00-
107888	FL HAZARDOUS MATERIALS P P	496.07-
107888	CF FL HAZARDOUS MATERIALS P P	146,873.46-
	** GL 98100 TOTAL	149,221.79-
	*** 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 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 16-17) 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 17-18, the projected rates of 26.21% and 21.64% 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.

FY 16/17 ADMINISTRATIVE ASSESSMENT CALCULATIONS

2191 Emergency Management Preparedness & Assistance Trust Fund (EMPA)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	2,587,743
Estimated OPS Salaries & Benefits with 18% Vacancy Rate	960,241
	<hr/>
	3,547,984
Approved Indirect Cost Rate for Administrative Assessments	26.21%
Estimated Administrative Assessment for EMPA	929,927

2261 Federal Grants Trust Fund (FGTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	3,129,729
Estimated OPS Salaries & Benefits with 18% Vacancy Rate	1,321,149
	<hr/>
	4,450,878
Approved Indirect Cost Rate for Administrative Assessments	26.21%
Estimated Administrative Assessment for EMPA	1,166,575

2339 Grants & Donations Trust Fund (GDTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	542,310
Estimated OPS Salaries & Benefits with 18% Vacancy Rate	1,076,234
	<hr/>
	1,618,544
Approved Indirect Cost Rate for Administrative Assessments	26.21%
Estimated Administrative Assessment for EMPA	424,220

2510 Operating Trust Fund (OTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	605,519
Estimated OPS Salaries & Benefits with 0% Vacancy Rate	20,463
	<hr/>
	625,982
Approved Indirect Cost Rate for Administrative Assessments	26.21%
Estimated Administrative Assessment for EMPA	164,070

2750 US Contributions Trust Fund (USCTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	1,063,590
Estimated OPS Salaries & Benefits with 18% Vacancy Rate	468,144
	<hr/>
	1,531,734
Approved Indirect Cost Rate for Administrative Assessments	21.64%
Estimated Administrative Assessment for EMPA	331,467

FY 17/18 ADMINISTRATIVE ASSESSMENT CALCULATIONS

2191 Emergency Management Preparedness & Assistance Trust Fund (EMPA)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	2,015,099
Estimated OPS Salaries & Benefits with 16% Vacancy Rate	937,699
	<hr/>
	2,952,798
Approved Indirect Cost Rate for Administrative Assessments	26.21%
Estimated Administrative Assessment for EMPA	<hr/>
	773,928

2261 Federal Grants Trust Fund (FGTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	3,126,080
Estimated OPS Salaries & Benefits with 16% Vacancy Rate	1,315,882
	<hr/>
	4,441,961
Approved Indirect Cost Rate for Administrative Assessments	26.21%
Estimated Administrative Assessment for EMPA	<hr/>
	1,164,238

2339 Grants & Donations Trust Fund (GDTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	423,933
Estimated OPS Salaries & Benefits with 16% Vacancy Rate	1,096,007
	<hr/>
	1,519,939
Approved Indirect Cost Rate for Administrative Assessments	26.21%
Estimated Administrative Assessment for EMPA	<hr/>
	398,376

2510 Operating Trust Fund (OTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	664,550
Estimated OPS Salaries & Benefits with 0% Vacancy Rate	121,687
	<hr/>
	786,237
Approved Indirect Cost Rate for Administrative Assessments	26.21%
Estimated Administrative Assessment for EMPA	<hr/>
	206,073

2750 US Contributions Trust Fund (USCTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	1,094,791
Estimated OPS Salaries & Benefits with 16% Vacancy Rate	445,716
	<hr/>
	1,540,507
Approved Indirect Cost Rate for Administrative Assessments	21.64%
Estimated Administrative Assessment for EMPA	<hr/>
	333,366

STATE AND LOCAL GOVERNMENTS RATE AGREEMENT

EIN: 80-0749868

DATE:02/11/2016

ORGANIZATION:

FILING REF.: The preceding agreement was dated 02/12/2015

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.

SECTION I: INDIRECT COST RATES

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	07/01/2016	06/30/2017	26.21	On Site	Emergency Management
FINAL	07/01/2014	06/30/2015	21.64	On Site	Emergency Management- Disaster
PROV.	07/01/2015	06/30/2017	21.64	"Use same rates and conditions as cited for FYE 06/30/15 - Emergency Management - Disaster**."	

*BASE

Direct salaries and wages including all fringe benefits.

ORGANIZATION: Florida Division of Emergency Management

AGREEMENT DATE: 2/11/2016

SECTION II: SPECIAL REMARKS

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 06/30/16 is due in this office by 12/31/16.

ORGANIZATION: Florida Division of Emergency Management
AGREEMENT DATE: February 11, 2016

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)

Jonathan Lord
(Signature)

Jonathan Lord
(Name)

Deputy Director
(Title)

3/17/16
(Date)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DHS – Federal Emergency Management Agency
(Agency)

Gregory L. Teets
(Signature)

Gregory L. Teets
(Name)

Director, Financial Management Division
(Title)

February 11, 2016
(Date)

HHS Representative: Michael Phillips
Telephone: (214) 767-3236

INDIRECT COST RATE TYPE	STATE-WIDE COST ALLOCATION PLAN (SWCAP)	DIVISION	TOTAL FY RATE (AS A % OF SALARY)
Non-Disasters - Fixed	0.00%	26.21%	26.21%
Disasters - Provisional	0.00%	21.64%	21.64%

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 2017-18 Legislative Budget Request:

COLUMN A01: ACTUAL PRIOR YEAR – FY 2015-16

Reclass of PY Accounts Payable

Amount – \$2,730: Reclass prior year accounts payable not certified included in line A and Line D.

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 2016 projects the revenues for this fund. Based on the conference report the projected revenues for Fiscal Year 2016-17 are \$14,500,000 and the projected revenues for FY 2017-18 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 7.2%. However, the revenue for FY 15/16 only increased by 3%. It is not anticipated that these revenues will increase by any more than 3% each year. The interest for this fund is based on the actual interest earned for FY 2015-16.

State Fees Calculation

FY 2013-14 Receipts	\$1,092,904
FY 2014-15 Receipts	\$1,202,958
FY 2015-16 Receipts	\$1,232,241

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 Increase

$$(\$1,232,241 - \$1,202,958)/\$1,202,958 = 3\%$$

FY 2016-17 Revenue Calculation

$$\$1,232,241 \times 1.03 = \$1,269,208$$

FY 2017-18 Revenue Calculation

$$\$1,269,208 \times 1.03 = \$1,307,284$$

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: \$15,864,208 FY 16-17 Estimated Revenue
(\$7,309,061) Exempt from 5% (Base grants to 67 counties)
(\$ 7,600) Service Charge to GR @ 8%
(\$ 929,927) Transfer to 2021 Administrative Assessments

\$7,617,620 Estimated revenues not exempt from 5% reserve

\$7,617,620 X .05% = \$380,881

**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 2017-18 Legislative Budget Request:

COLUMN A01: ACTUAL PRIOR YEAR – FY 2015-16

Reclass of PY Accounts Payable

Amount – \$7,606: Reclass prior year accounts payable not certified included in line A and Line D.

Post Closing Statewide Financial Statement Adjustment – B3100002

Amount - \$2,490,402: Classified by a state-wide financial statement adjustment to set up a receivable from the Department of Revenue after financial statements were closed.

Revenue Estimating Methodology:

Federal Grants Trust Fund (2261)

Division of Emergency Management

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

Schedule I - 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 2017-18 Legislative Budget Request:

COLUMN A01: ACTUAL PRIOR YEAR – FY 2015-16

Current Year Accounts Payable Not Certified

Amount - \$741,033: Set up accounts payable included in Line D but not certified forward and will use FY 2016-17 revenue.

Prior Year Certified Forward Obligated paid with Current Year Revenue

Amount - \$(758,324): Prior year Certified Forward obligations were paid with current year revenue.

Reclass of PY Accounts Payable

Amount – \$1,846,282: Reclass prior year accounts payable not certified included in line A and Line D.

Post Closing Statewide Financial Statement Adjustment – B3100007

Amount - \$133,047: Classified by a state-wide financial statement adjustment to set up a receivable of federal funds to be received from a federal agency.

Post Closing Statewide Financial Statement Adjustment – B3100009

Amount - \$(81,182): Classified by a state-wide financial statement adjustment to set up an accounts payable for a non-operating category after financial statements were closed.

Post Closing Statewide Financial Statement Adjustment – B3100009

Amount - \$(1): Classified by a state-wide financial statement adjustment to adjust a previously set up a receivable of federal funds to be received from a federal agency.

Post Closing Statewide Financial Statement Adjustment – B3100010

Amount - \$(149,403): Classified by a state-wide financial statement adjustment to adjust a previously set up an accounts payable after financial statements were closed.

Compensated Absences Adjustment

Amount - \$(20,931): 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: \$33,860,646 FY 16-17 Estimated Revenue
(\$23,137,234) Exempt from 5% (Disaster State Match)
(\$10,000,000) Exempt from 5% (Transfer from Hurricane Catastrophe Fund)
(\$ 58,140) FY 16-17 Estimated Service Charge to GR
(\$ 424,220) FY 16-17 Estimated Administrative Assessment
\$ 241,052 Estimated Revenues not exempt from 5% reserve

\$241,052 X 5% = \$12,052.60

**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 2017-18 Legislative Budget Request:

COLUMN A01: ACTUAL PRIOR YEAR – FY 2015-16

Reclass of PY Accounts Payable

Amount – \$4,307: Reclass prior year accounts payable not certified included in line A and Line D.

COLUMN A02: ESTIMATED – FY 2016-17

Estimated 2016 September Reversions

Amount - \$10,711,250: Estimating FY 2015-16 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 2017-18 Legislative Budget Request:

APPROPRIATION CATEGORY/YEAR	EXPENDITURES	ENCUMBERANCES	UNENCUMBERED BALANCE	TOTAL
140527-08	\$47,699.96			\$47,699.96
140527-10	\$35,498.00			\$35,498.00
140527-11	\$438,123.74		\$287,849.94	\$725,973.68
140527-12	\$1,675,737.67	\$218,925.00	\$97,155.95	\$1,991,818.62
140527-13	\$738,216.61	\$1,110,705.31	\$637,085.37	\$2,486,007.29
140527-14		\$1,015,804.00	\$1,984,196.00	\$3,000,000.00
1405247-15			\$3,000,000.00	\$3,000,000.00
	\$2,935,275.98	\$2,345,434.31	\$6,006,287.26	\$11,286,997.55

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 increase due to an increase in potential high risk hazardous chemical facilities' inspections and regulation in Fiscal Years 2016-17 and 2017-18.

Fee Collections:

FY 2015-16	\$2,377,091
------------	-------------

Estimated Fee Collections:

FY 2016-17	\$2,600,000
FY 2017-18	\$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 16-17 Estimated Revenue
	(\$ 208,000)	Service Charge to GR @ 8%
	(\$ 164,070)	Transfer to 2021-Administrative Assessments

	\$2,227,930	Estimated revenues not exempt from 5% reserve

$\$2,227,930 \times .05\% = \$111,396.50$

**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 2017-18 Legislative Budget Request:

COLUMN A01: ACTUAL PRIOR YEAR – FY 2015-16

Compensated Absences Adjustment Amount - \$8,835: 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.

Reclass of Prior Year Payables - \$410: Reclass prior year accounts payable not certified included in line A and Line D.

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 2017-18 Legislative Budget Request:

COLUMN A01: ACTUAL PRIOR YEAR – FY 2015-16

Current Year Accounts Payable Not Certified

Amount - \$60,634: Set up accounts payable included in Line D but not certified forward and will use FY 2015-16 revenue.

Prior Year Accounts Payable paid with Current Year Revenue

Amount - \$249,802: Prior year accounts payable were paid with current year revenue.

Reclass of PY Accounts Payable

Amount – \$3,875: Reclass prior year accounts payable not certified included in line A and Line D.

Post Closing Statewide Financial Statement Adjustment – B3100005

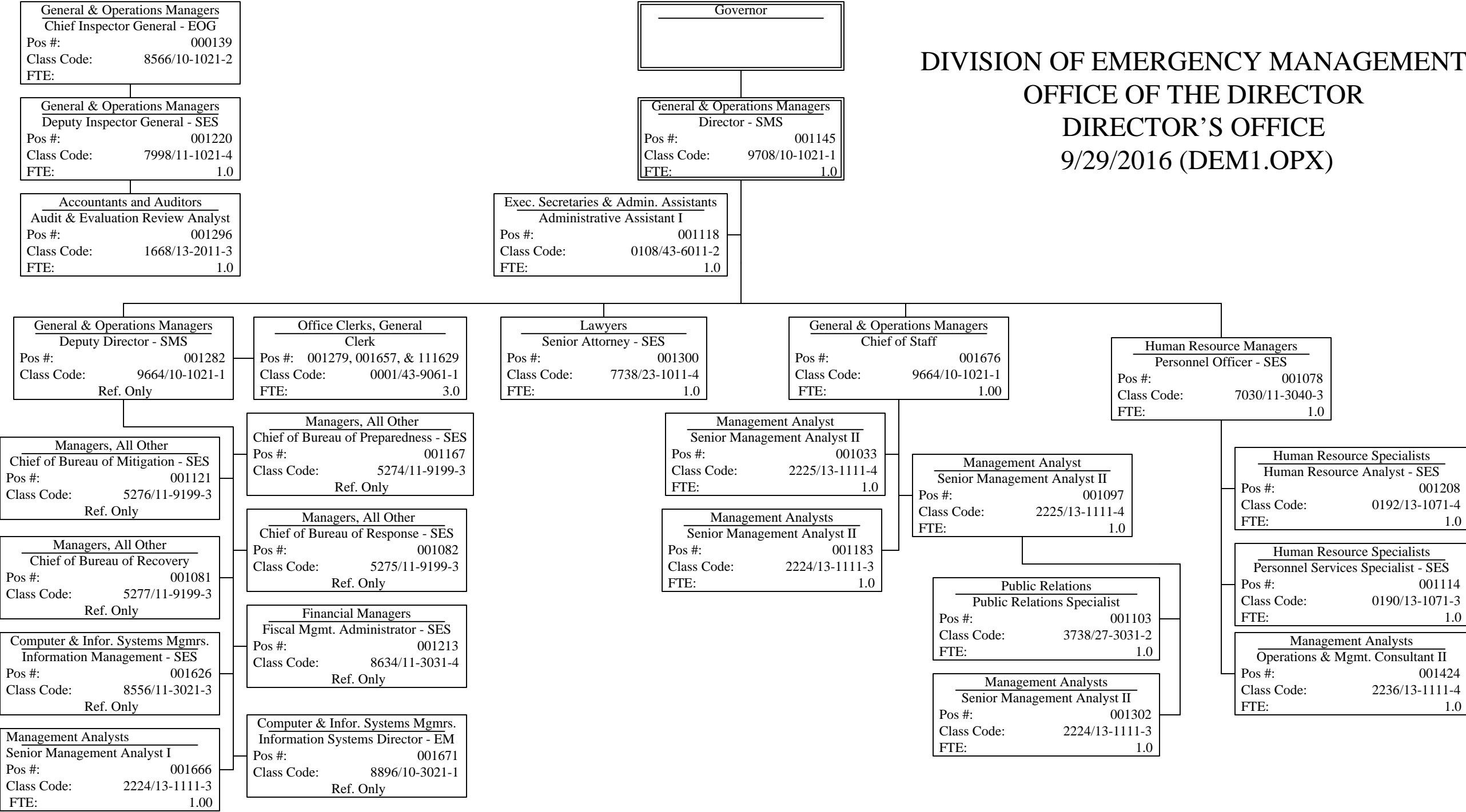
Amount - \$(4,925): Classified by a state-wide financial statement adjustment to adjust a previously set up a receivable of federal funds to be received from a federal agency.

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.

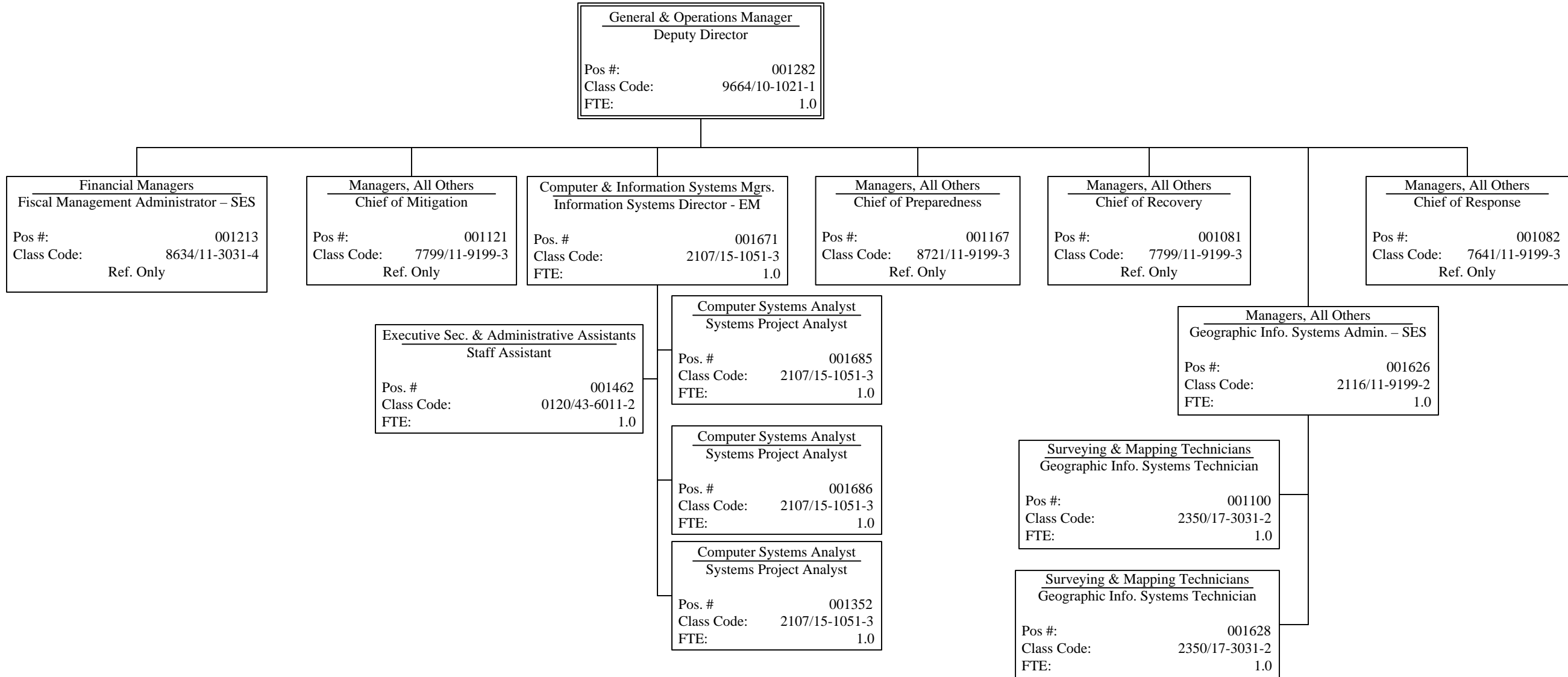
Agency:	Executive Office of the Governor, Division of Emergency Management		
Contact Person:	Susanne McDaniel	Phone Number:	(850) 413-0260
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Nothing to Report		
Court with Jurisdiction:			
Case Number:			
Summary of the Complaint:			
Amount of the Claim:	\$		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:			
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
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).			

**DIVISION OF EMERGENCY MANAGEMENT
OFFICE OF THE DIRECTOR
DIRECTOR'S OFFICE
9/29/2016 (DEM1.OPX)**



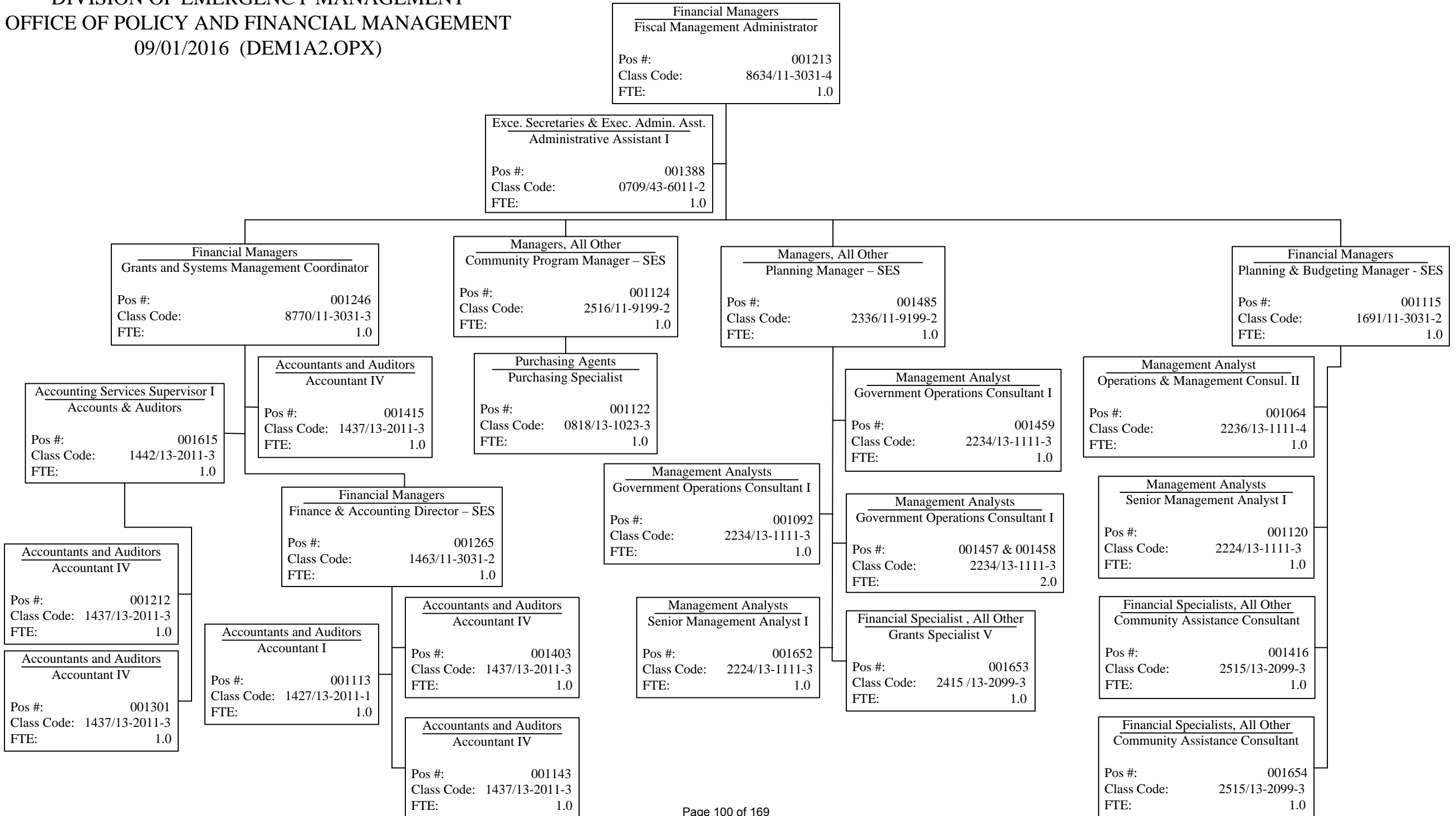
DIVISION OF EMERGENCY MANAGEMENT
 OFFICE OF THE DIRECTOR
 OFFICE OF POLICY AND FINANCIAL MANAGEMENT
 09/29/16 (DEM1A.OPX)

OFFICE OF POLICY & FINANCIAL MANAGEMENT

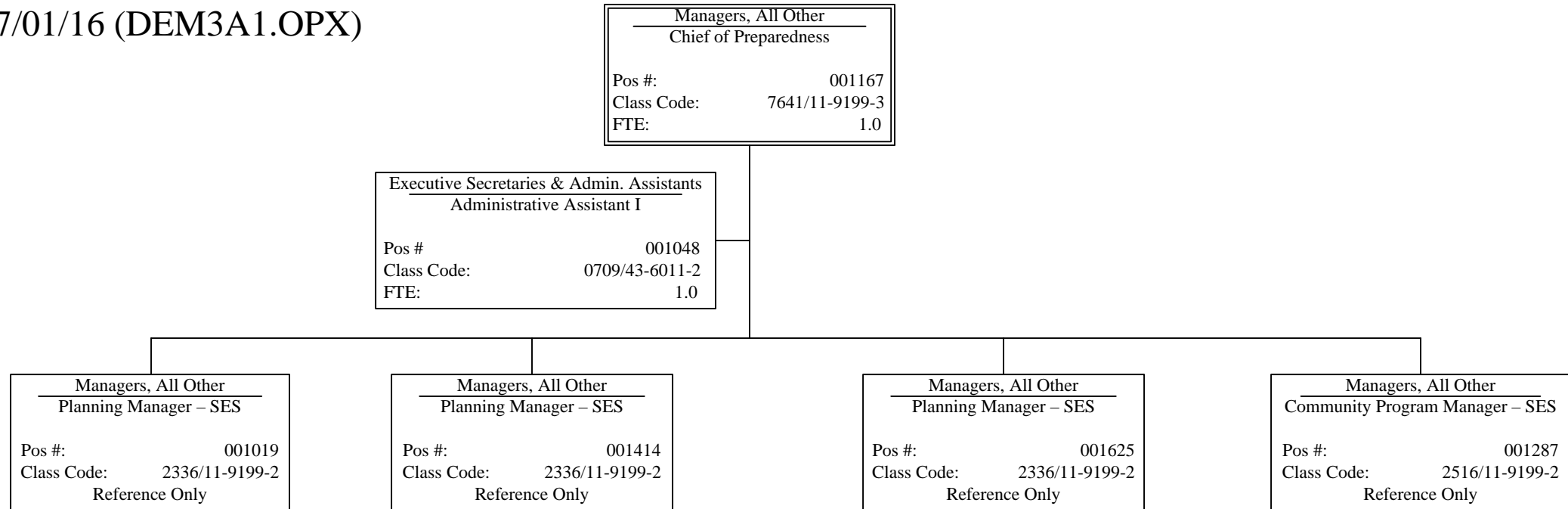


DIVISION OF EMERGENCY MANAGEMENT
 OFFICE OF POLICY AND FINANCIAL MANAGEMENT
 09/01/2016 (DEM1A2.OPX)

OFFICE OF POLICY & FINANCIAL MANAGEMENT

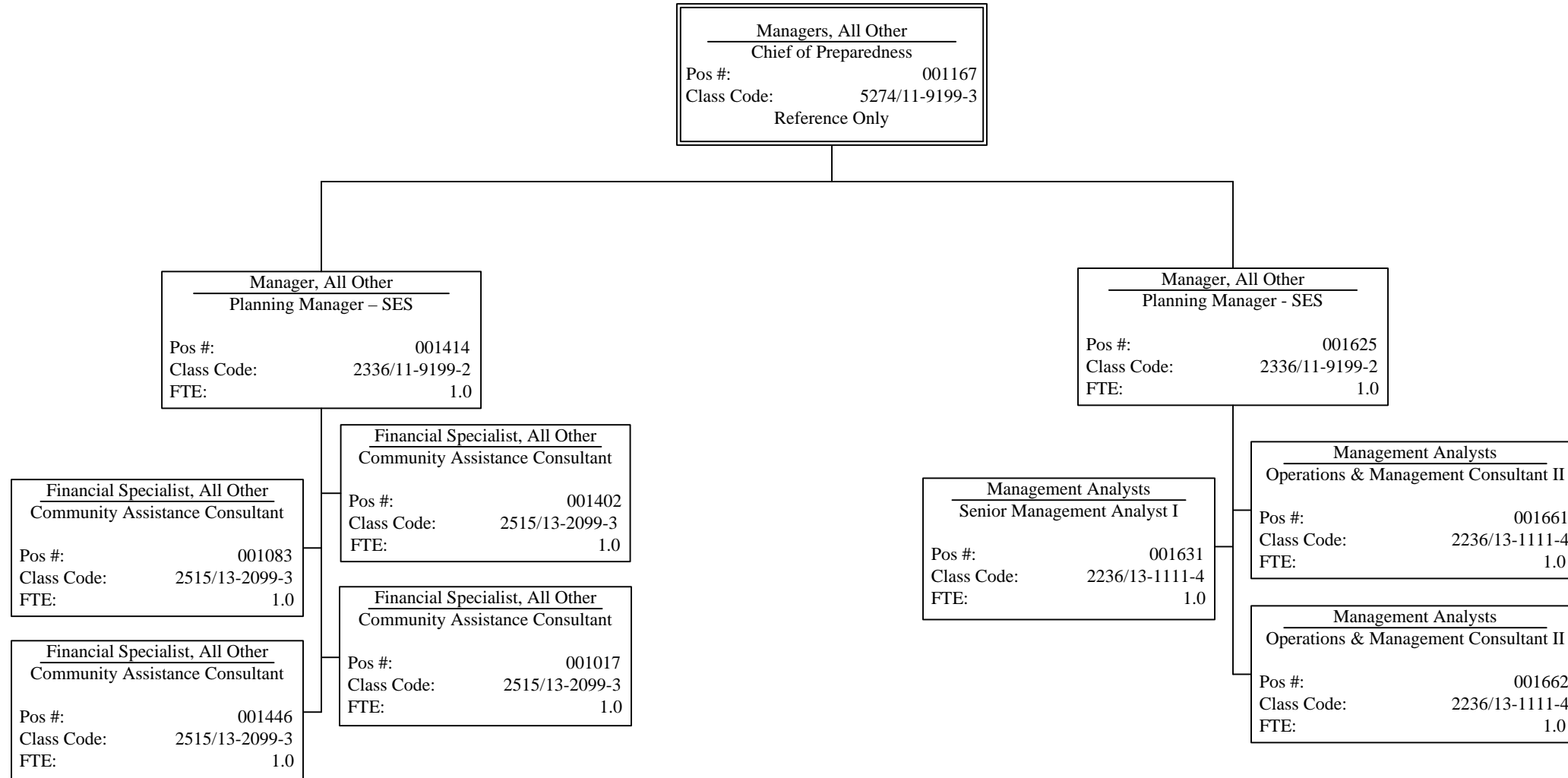


DIVISION OF EMERGENCY MANAGEMENT
 BUREAU OF PREPAREDNESS
 OFFICE OF BUREAU CHIEF
 07/01/16 (DEM3A1.OPX)

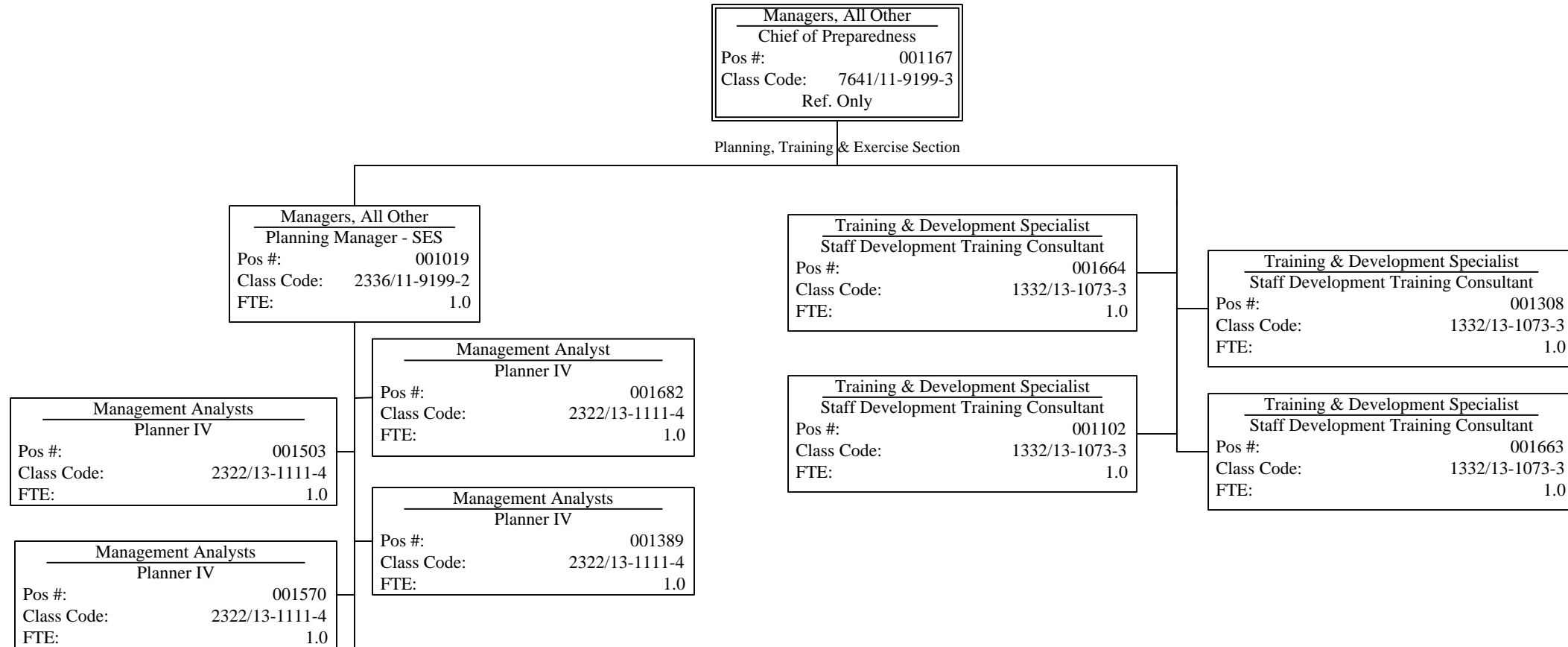


DIVISION OF EMERGENCY MANAGEMENT
 BUREAU OF PREPAREDNESS
 OFFICE OF THE BUREAU CHIEF
 07/01/16 (DEM1A3.OPX)

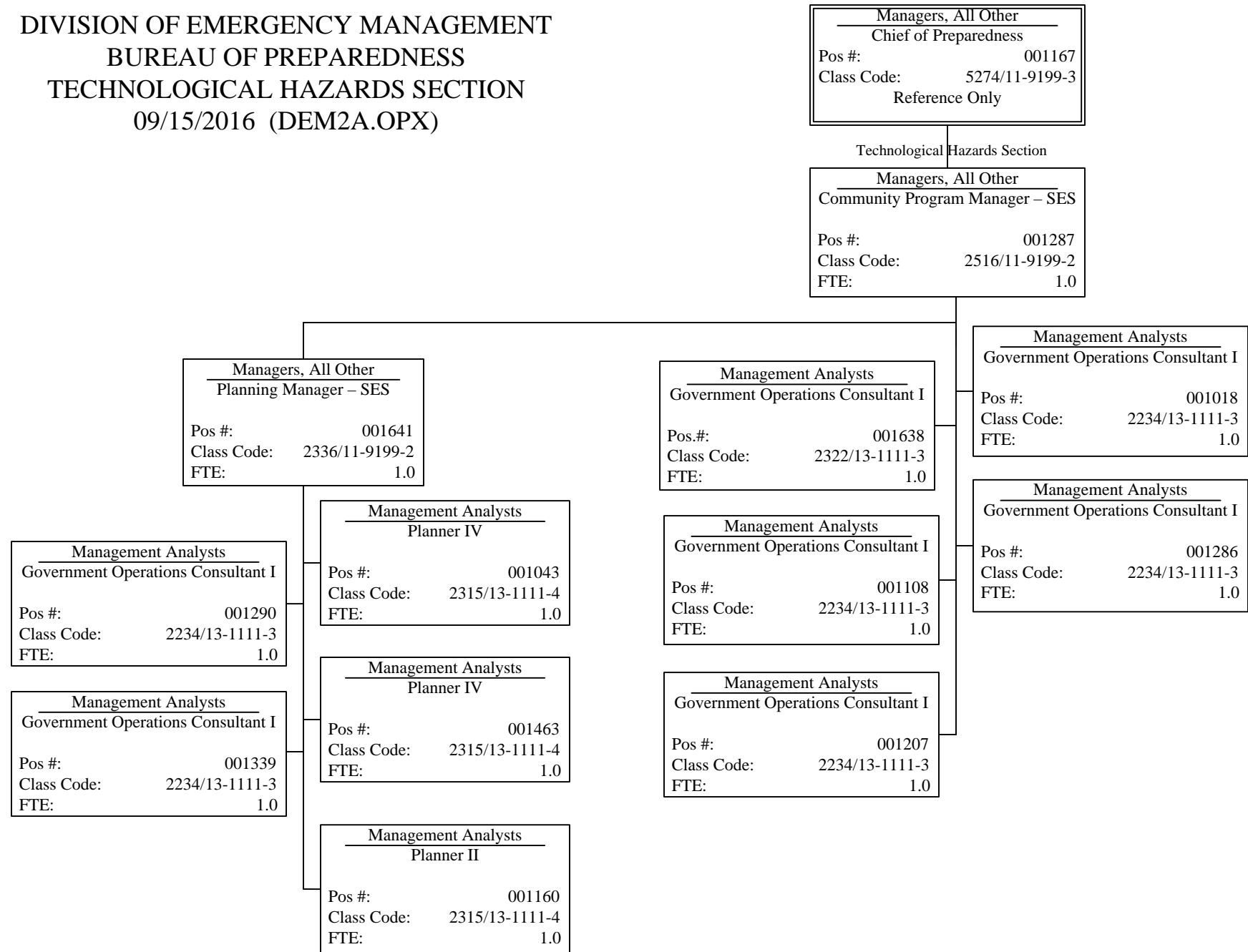
BUREAU OF PREPAREDNESS



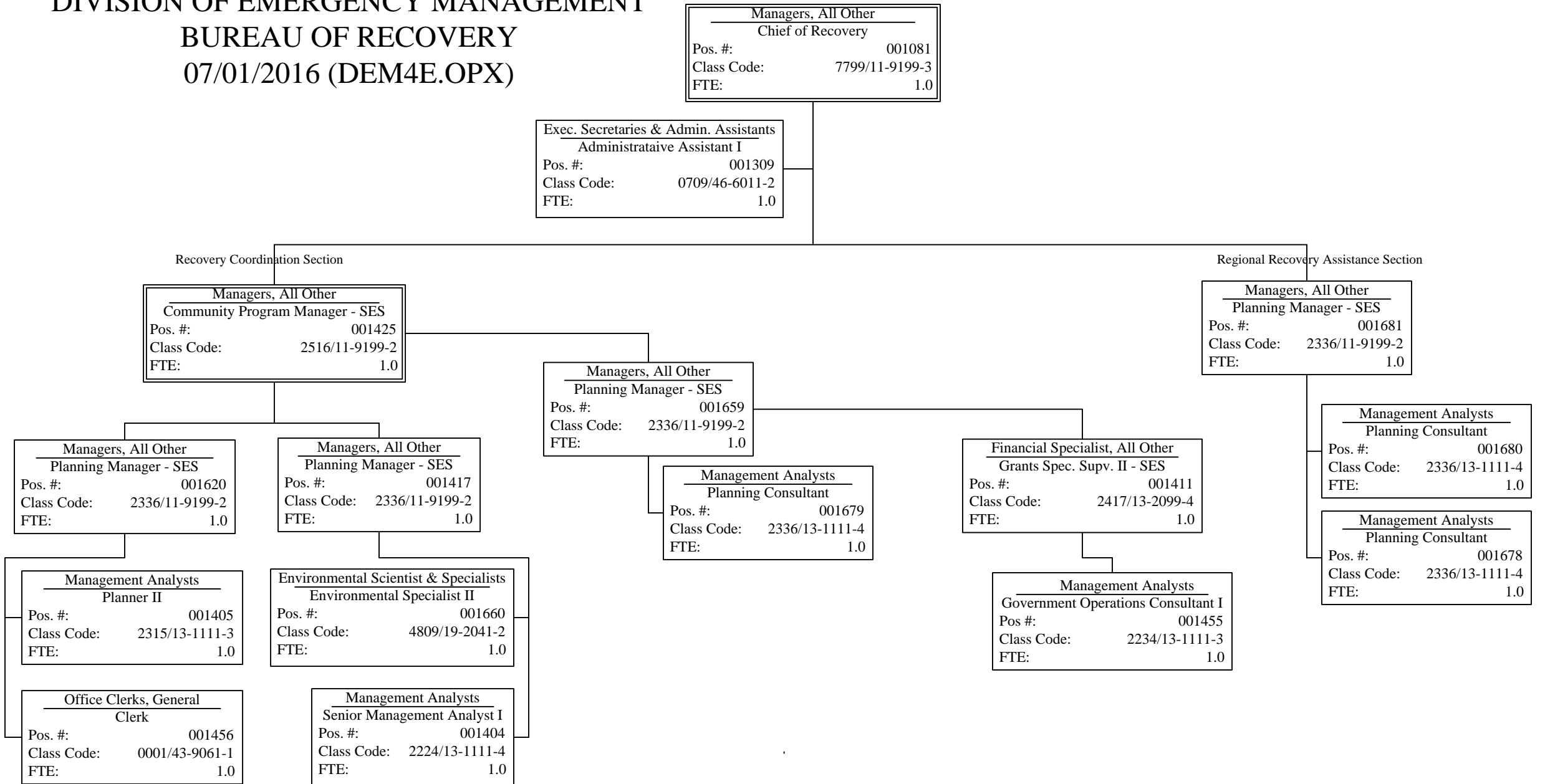
DIVISION OF EMERGENCY MANAGEMENT
 BUREAU OF PREPAREDNESS
 PLANNING, TRAINING & EXERCISE SECTION
 09/15/2016 (DEM3A.OPX)



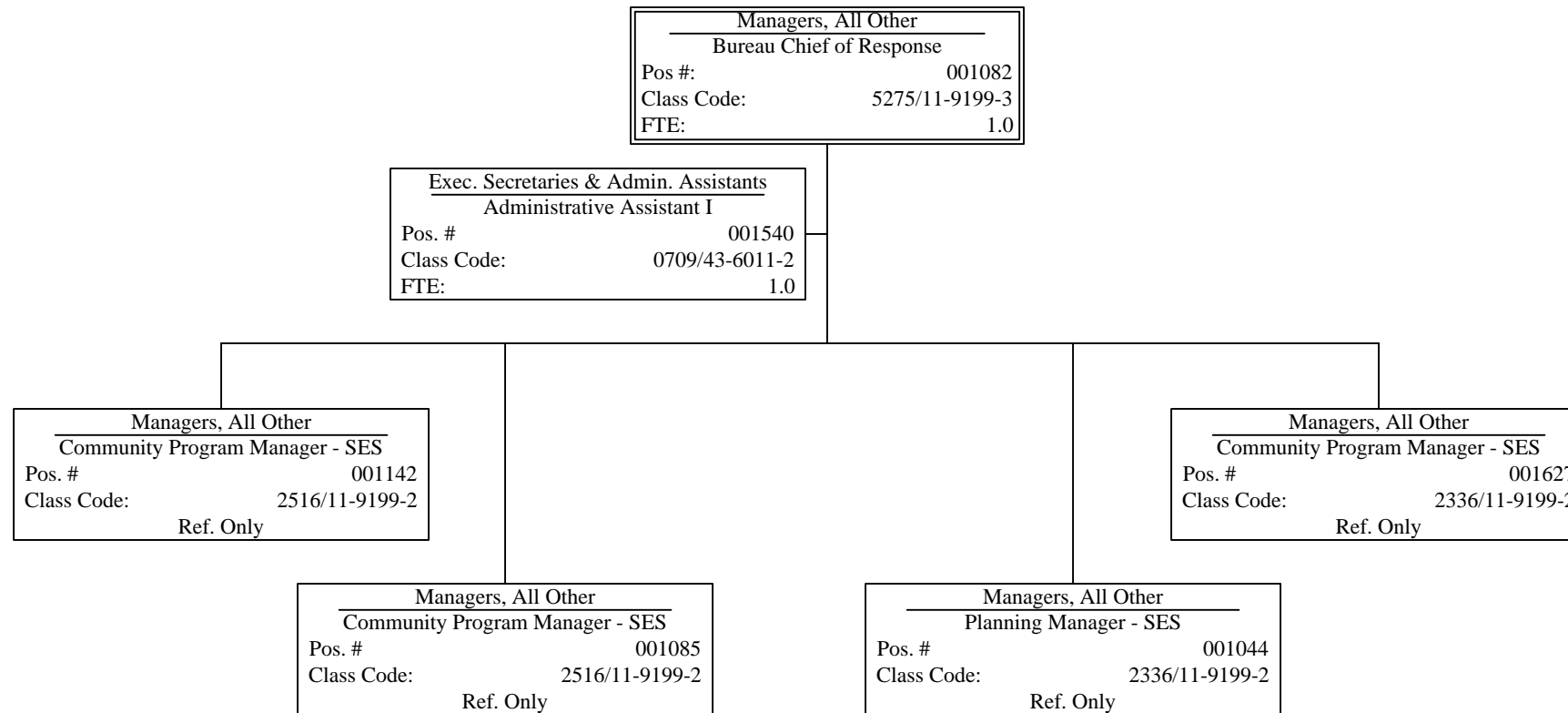
DIVISION OF EMERGENCY MANAGEMENT
 BUREAU OF PREPAREDNESS
 TECHNOLOGICAL HAZARDS SECTION
 09/15/2016 (DEM2A.OPX)



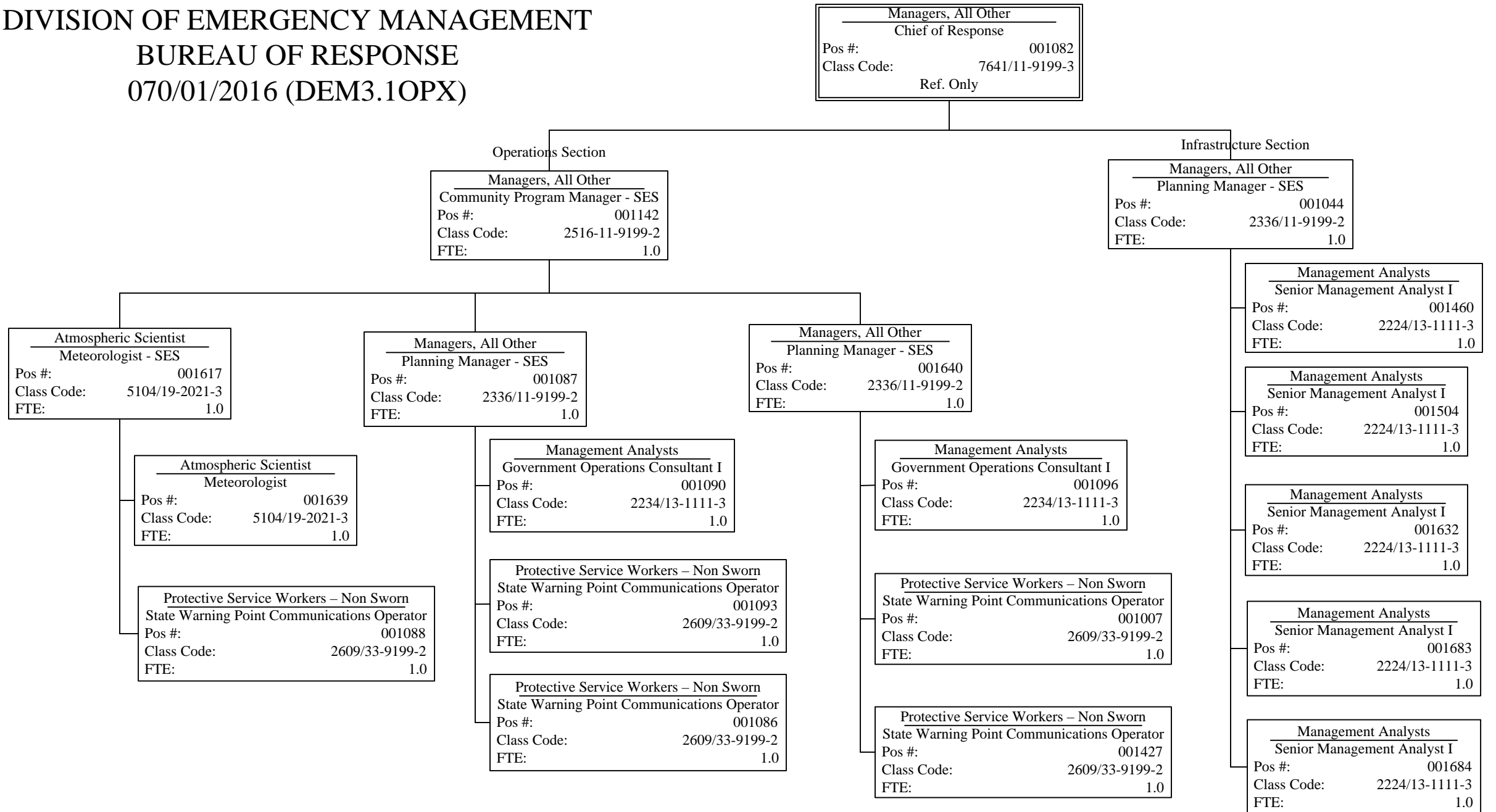
**DIVISION OF EMERGENCY MANAGEMENT
BUREAU OF RECOVERY
07/01/2016 (DEM4E.OPX)**



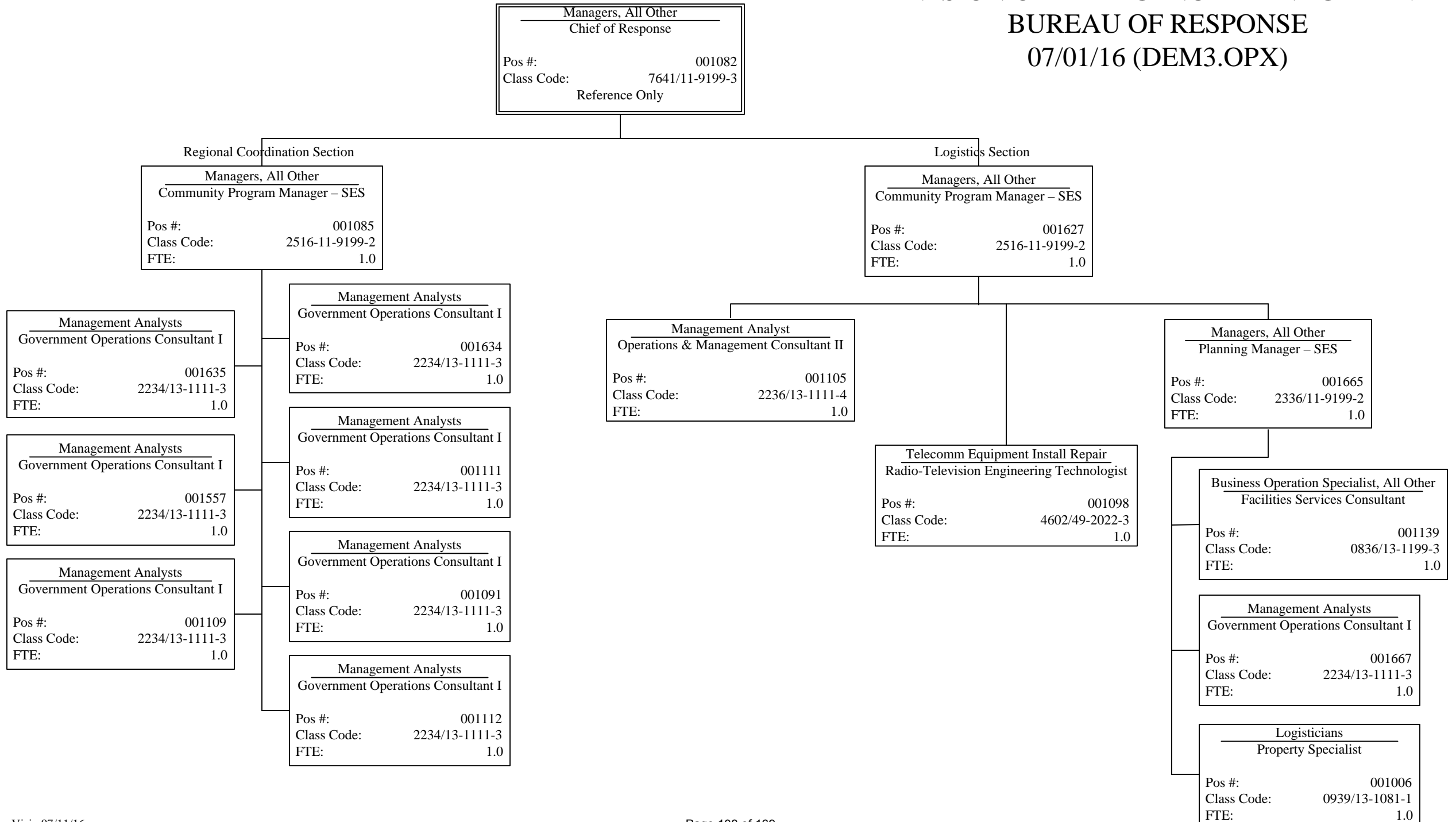
DIVISION OF EMERGENCY MANAGEMENT
 BUREAU OF RESPONSE
 OFFICE OF BUREAU CHIEF
 07/01/16 (DEM3B.OPX)



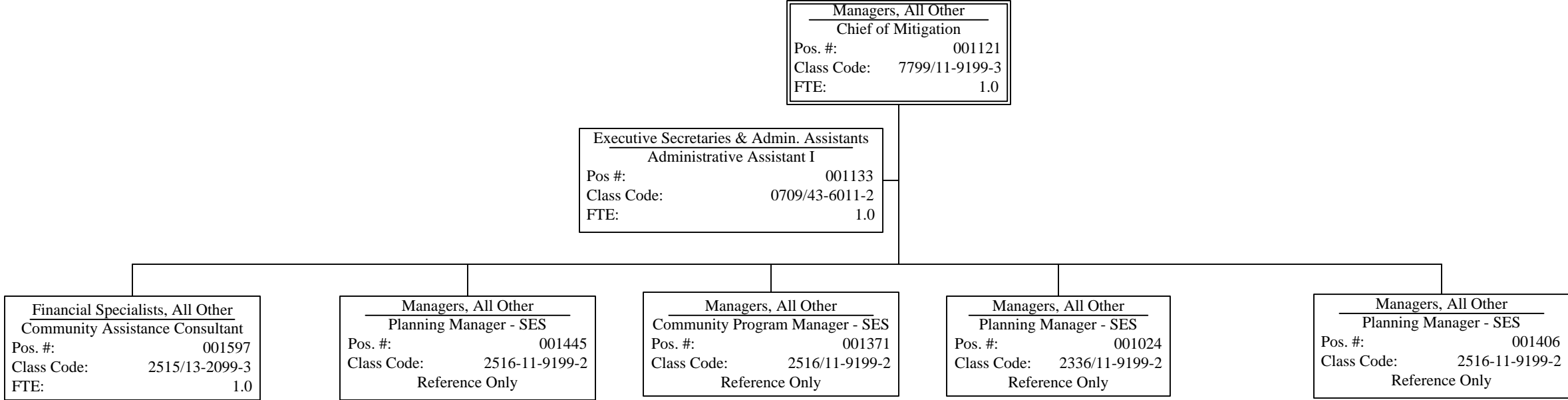
DIVISION OF EMERGENCY MANAGEMENT
BUREAU OF RESPONSE
070/01/2016 (DEM3.1OPX)



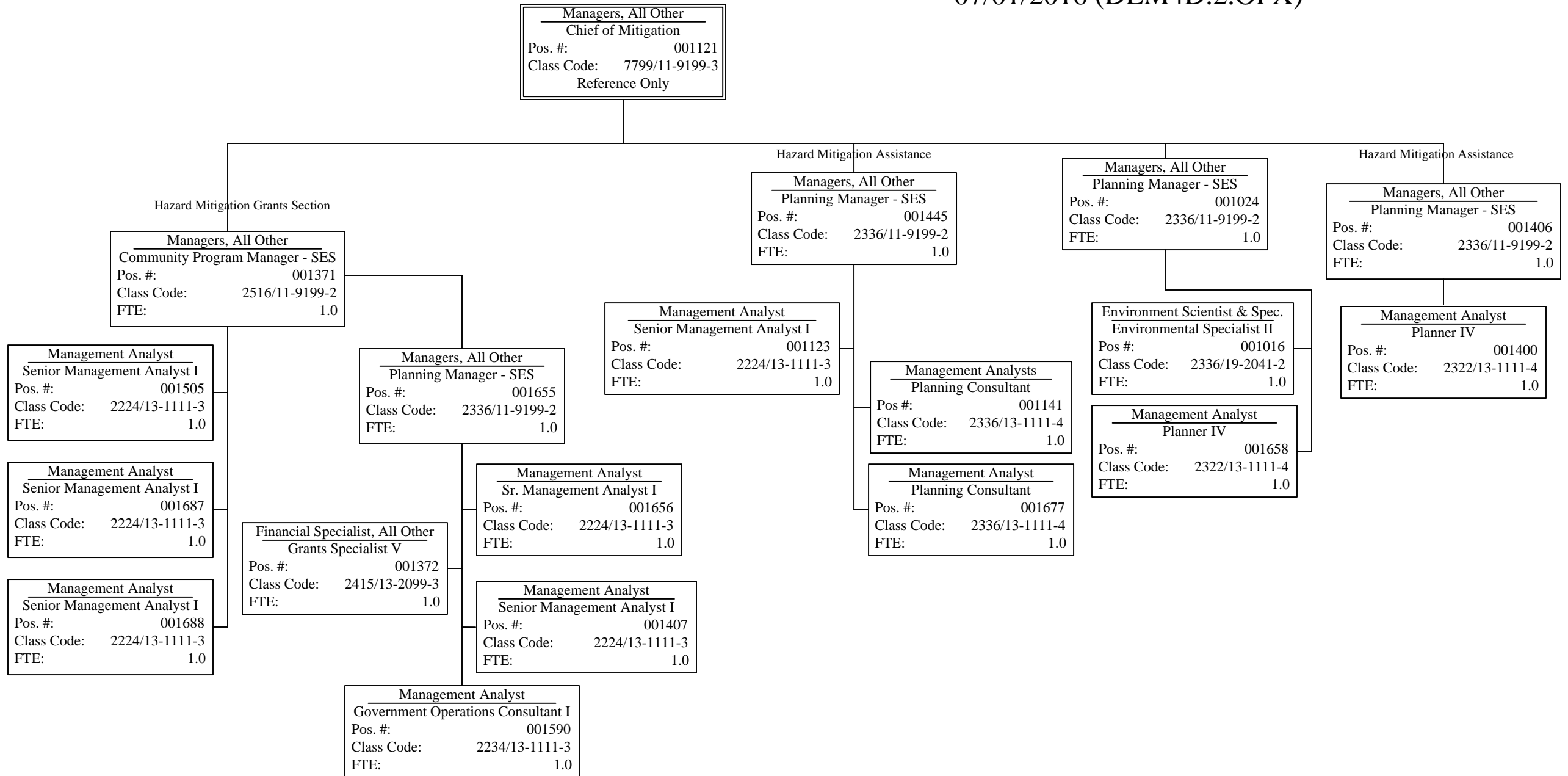
**DIVISION OF EMERGENCY MANAGEMENT
BUREAU OF RESPONSE
07/01/16 (DEM3.OPX)**



DIVISION OF EMERGENCY MANAGEMENT
 BUREAU OF MITIGATION
 OFFICE OF THE BUREAU CHIEF
 08/30/2016 (DEM4D.OPX)



**DIVISION OF EMERGENCY MANAGEMENT
BUREAU OF MITIGATION
07/01/2016 (DEM4D.2.OPX)**



SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

Schedule XII Cover Sheet and Agency Project Approval	
Agency: Executive Office of the Governor, Division of Emergency Management	Schedule XII Submission Date: 10/15/16
Project Name: N/A	Is this project included in the Agency's LRPP? _____ Yes _____ No
FY 2017 - 2018 LBR Issue Code:	FY 2017 -2018 LBR Issue Title:
Agency Contact for Schedule XII (Name, Phone #, and E-mail address): N/A	
AGENCY APPROVAL SIGNATURES	
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.	
Agency Head: N/A _____	Date: _____
Printed Name:	
Agency Chief Information Officer: <i>(If applicable)</i> _____	Date: _____
Printed Name:	
Budget Officer: _____	Date: _____
Printed Name:	
Planning Officer: _____	Date: _____
Printed Name:	
Project Sponsor: _____	Date: _____
Printed Name:	

SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

I. Background Information	
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.

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.
7. List the major risks for each option and how the risks could be mitigated.
8. Describe any relevant experience of other agencies, other states, or the private sector in implementing similar options.

III. Information on Recommended Option
1. Identify the proposed competitive solicitation including the anticipated number of respondents.
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.
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>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**

Contact Information
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/.

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 CEFP Checklist DFS-A1-410 with this schedule.

1. Commodities proposed for purchase.
N/A
2. Describe and justify the need for the deferred-payment commodity contract including guaranteed energy performance savings contracts.
N/A
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).
N/A
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.
N/A

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

Agency: Executive Office of the Governor, Division of Emergency Management **Contact:** Susanne McDaniel (850) 413-0260

Article III, Section 19(a)3, Florida Constitution, requires each agency Legislative Budget Request to be based upon and reflect the long

1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2015 contain revenue or
 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-

	Issue (Revenue or Budget Driver)	R/B*	FY 2017-2018 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	State Match for Federal Emergency Management Agency Funding - State Disaster Funding (Declared Disasters)	B	20.5	20.5
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

No Variance

* R/B = Revenue or Budget Driver

Office of Policy and Budget - June 2016

**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**

Contact Information
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

1. Vendor Name		
N/A		
2. Brief description of services provided by the vendor.		
N/A		
3. Contract terms and years remaining.		
N/A		
4. Amount of revenue generated		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
5. Amount of revenue remitted		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
6. Value of capital improvement		
N/A		
7. Remaining amount of capital improvement		
N/A		
8. Amount of state appropriations		
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
2017-2018**

Schedule IA - Part I: Examination of Regulatory Fees

Department: Emergency Management

Regulatory Service to or Oversight of Businesses or Professions Program: Florida Emergency Planning and Community Right to Know Act, 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? On-line reporting and payment options continue to improve. One stop payment for three fees is now available on line (Toxic Release Inventory, Risk Management Program and Chemical Inventory). Fees have not changed since 1997.
2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year? Improvement and efficiencies will continue related to on-line reporting. These improvements have, and will continue to keep the cost to business low. No anticipated fee increases with higher level of service.
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? Fees established through Administrative Rule by the State Emergency Response Commission. Fees have never increased for this program.
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

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

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

Department Title:	Budget Period: 2017 -18 EOG-Division of Emergency Management
Trust Fund Title:	Administrative Trust Fund
Budget Entity:	31700100-Emergency Management
LAS/PBS Fund Number:	2021

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,143,222	(A)			1,143,222
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments	578,374	(C)			578,374
ADD: Outstanding Accounts Receivable	780	(D)			780
ADD: _____	80,033	(E)			80,033
Total Cash plus Accounts Receivable	1,802,409	(F)	0		1,802,409
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	9,753	(H)			9,753
Approved "B" Certified Forwards	3,992	(H)			3,992
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)	217	(I)			217
LESS: _____		(J)			0
Unreserved Fund Balance, 07/01/16	1,788,447	(K)	0		1,788,447 **

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: 2017 - 18

Department Title:	EOG-Division of Emergency Management
Trust Fund Title:	Emergency Management Preparedness & Assistance
Budget Entity:	31700100
LAS/PBS Fund Number:	2191

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,215,432 (A)	0	3,215,432
ADD: Other Cash (See Instructions)	0 (B)	0	0
ADD: Investments	6,536,147 (C)	0	6,536,147
ADD: Outstanding Accounts Receivable	12,067 (D)	2,490,402	2,502,469
ADD: _____	0 (E)	0	0
Total Cash plus Accounts Receivable	9,763,646 (F)	2,490,402	12,254,048
LESS: Allowances for Uncollectibles	0 (G)	0	0
LESS: Approved "A" Certified Forwards	456,194 (H)		456,194
Approved "B" Certified Forwards	3,118,875 (H)	0	3,118,875
Approved "FCO" Certified Forwards	0 (H)	0	0
LESS: Other Accounts Payable (Nonoperating)	5,605 (I)	0	5,605
LESS: _____	0 (J)	0	0
Unreserved Fund Balance, 07/01/16	6,182,972 (K)	2,490,402	8,673,374 **

Notes:

*SWFS = Statewide Financial Statement

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 18 EOG-Division of Emergency Management
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	31700100
LAS/PBS Fund Number:	2261

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	45,501	(A)	0		45,501
ADD: Other Cash (See Instructions)	0	(B)	0		0
ADD: Investments	0	(C)	0		0
ADD: Outstanding Accounts Receivable	2,391,239	(D)	133,046		2,524,285
ADD: Anticipated Receivable	3,673,446	(E)	97,539		3,770,985
Total Cash plus Accounts Receivable	6,110,186	(F)	230,585		6,340,771
LESS: Allowances for Uncollectibles	0	(G)	0		0
LESS: Approved "A" Certified Forwards	1,072,420	(H)			1,072,420
Approved "B" Certified Forwards	4,415,880	(H)	0		4,415,880
Approved "FCO" Certified Forwards	0	(H)	0		0
LESS: Other Accounts Payable (Nonoperating)	433,334	(I)	230,585		663,919
LESS: Unearned Revenue	188,552	(J)	0		188,552
Unreserved Fund Balance, 07/01/16	0	(K)	0		0 **

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: 2017 - 18

Department Title:	EOG-Division of Emergency Management
Trust Fund Title:	Grants & Donations Trust Fund
Budget Entity:	31700100
LAS/PBS Fund Number:	2339

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	4,370,845	(A)	0		4,370,845
ADD: Other Cash (See Instructions)	0	(B)	0		0
ADD: Investments	28,798,388	(C)	0		28,798,388
ADD: Outstanding Accounts Receivable	2,001,459	(D)	0		2,001,459
ADD: _____	0	(E)	0		0
Total Cash plus Accounts Receivable	35,170,692	(F)	0		35,170,692
LESS: Allowances for Uncollectibles	0	(G)	0		0
LESS: Approved "A" Certified Forwards	473,829	(H)			473,829
Approved "B" Certified Forwards	13,375,195	(H)	0		13,375,195
Approved "FCO" Certified Forwards	11,063,872	(H)	0		11,063,872
LESS: Other Accounts Payable (Nonoperating)	78,474	(I)	0		78,474
LESS: _____	0	(J)	0		0
Unreserved Fund Balance, 07/01/16	10,179,322	(K)	0		10,179,322 **

Notes:

*SWFS = Statewide Financial Statement

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2017 - 18
Trust Fund Title:	EOG-Division of Emergency Management
Budget Entity:	Operating Trust Fund
LAS/PBS Fund Number:	31700100
	2510

	Balance as of 6/30/2016		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,366,368	(A)	0		2,366,368
ADD: Other Cash (See Instructions)	2,200	(B)	0		2,200
ADD: Investments	0	(C)	0		0
ADD: Outstanding Accounts Receivable	0	(D)	0		0
ADD: _____	0	(E)	0		0
Total Cash plus Accounts Receivable	2,368,568	(F)	0		2,368,568
LESS: Allowances for Uncollectibles	0	(G)	0		0
LESS: Approved "A" Certified Forwards	20,124	(H)			20,124
Approved "B" Certified Forwards	149,222	(H)	0		149,222
Approved "FCO" Certified Forwards	0	(H)	0		0
LESS: Other Accounts Payable (Nonoperating)	16,596	(I)	0		16,596
LESS: _____	0	(J)	0		0
Unreserved Fund Balance, 07/01/16	2,182,626	(K)	0		2,182,626 **

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: 2017 - 18

Department Title:	EOG-Division of Emergency Management
Trust Fund Title:	US Contributions Trust Fund
Budget Entity:	31700100
LAS/PBS Fund Number:	2750

	Balance as of 6/30/2016	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	568,215 (A)	0	568,215
ADD: Other Cash (See Instructions)	0 (B)	0	0
ADD: Investments	0 (C)	0	0
ADD: Outstanding Accounts Receivable	42,822,250 (D)	(4,925)	42,817,325
ADD: Anticipated Receivable	136,894,451 (E)	4,925	136,899,376
Total Cash plus Accounts Receivable	180,284,916 (F)	0	180,284,916
LESS: Allowances for Uncollectibles	0 (G)	0	0
LESS: Approved "A" Certified Forwards	711,458 (H)		711,458
Approved "B" Certified Forwards	136,955,086 (H)	0	136,955,086
Approved "FCO" Certified Forwards	0 (H)	0	0
LESS: Other Accounts Payable (Nonoperating)	9,960 (I)	0	9,960
LESS: GLC 38800-Unearned Revenue	870,755 (J)	0	870,755
LESS: GLC 47300 Deferred Inflows	41,737,657	0	41,737,657
Unreserved Fund Balance, 07/01/16	0 (K)	0	0 **

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:	<u>EOG-Division of Emergency Management</u>
Trust Fund Title:	<u>Administrative Trust Fund</u>
LAS/PBS Fund Number:	<u>2021</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/___	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="1,791,555"/> (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(3,992)"/> (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="884"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="1,788,447"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="1,788,447"/> (F)
DIFFERENCE:	<input type="text" value="0"/> (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017 - 18
Department Title: EOG - Division of Emergency Management
Trust Fund Title: Emergency Management Preparedness & Assistance
LAS/PBS Fund Number: 2191

BEGINNING TRIAL BALANCE:

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

Total all GLC's 5XXXX for governmental funds; 9,294,545 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 0 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # B3100002 Accounts Receivable from DOR 2,490,402 (C)

SWFS Adjustment # (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (3,118,875) (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 0 (D)

A/P not C/F-Operating Categories 5,901 (D)

Compensated Absences 1,401 (D)

0 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 8,673,374 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 8,673,374 (F)

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017 - 18
Department Title: EOG-Division of Emergency Management
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2261

BEGINNING TRIAL BALANCE:

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

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 # B3100010 AP Set Up After Year End Closing (C)

SWFS Adjustment # B3100009 AP Set Up After Year End Closing (C)

SWFS Adjustment # B3100007 Adjust A/R Due from Fed. Gov. (C)

SWFS Adjustment # B3100013 Adjust A/R to previous set up A/P (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)

Compensated Absenses (D)

Anticipated Receivable (D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017 - 18
Department Title: EOG-Division of Emergency Management
Trust Fund Title: Grants & Donations Trust Fund
LAS/PBS Fund Number: 2339

BEGINNING TRIAL BALANCE:

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

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 # (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)

Compensated Absenses (D)

Unearned Revenue (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017 - 18
Department Title: EOG-Division of Emergency Management
Trust Fund Title: Operating Trust Fund
LAS/PBS Fund Number: 2510

BEGINNING TRIAL BALANCE:

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

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 # (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)

GL 38600 - Current Compensated Absences Liability (D)

GI 48600 - Compensated Absences Liability (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017 - 18
Department Title: EOG-Division of Emergency Management
Trust Fund Title: US Contributions Trust Fund
LAS/PBS Fund Number: 2750

BEGINNING TRIAL BALANCE:

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

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 #B3100005 A/R Adj after Year End Closing (C)

SWFS Adjustment # (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)

Anticipated Receivable (D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

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

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE VI: DETAIL OF DEBT SERVICE

SCHEDULE VI NOT APPLICABLE TO DIVISION OF EMERGENCY MANAGEMENT

Executive Office of the Governor -

Department: Division of Emergency Management

Budget Period 2017 -18

Budget Entity: 31700100

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>SECTION I</u>	FY 20__ - __	FY 20__ - __	FY 20__ - __
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__
(6)	(7)	(8)	(9)	(9)
	ACTUAL	ESTIMATED	REQUEST	REQUEST
	FY 20__ - __	FY 20__ - __	FY 20__ - __	FY 20__ - __
Interest on Debt (G)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (H)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (I)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other (J)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (K)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

ISSUE: _____

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

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2017-2018

Department: Division of Emergency Management

Chief Internal Auditor: Ronnie Atkins

Budget Entity: 31700100

Phone Number: 850-922-1611

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Auditor General 2016-102	6/30/2015	DEM/Recovery and IT	<p>Finding 1 - The Division had not established written policies or procedures related to FloridaPA.org configuration management and FloridaPA.org access security administration to ensure that FloridaPA.org program changes or data change requests were properly communicated to the Division’s software contractor and reviewed by Division staff once implemented by the software contractor and that user access privileges granted to individuals were authorized by management, appropriate for the accomplishment of assigned job duties, and commensurate with management’s direction. A similar finding related to FloridaPA.org access security administration procedures was noted in previous audits of the Division, most recently in our report No. 2009-086.</p>	The Division's IT Section and Bureau of Recovery established written policies and procedures for configuration management and access security administration.	
			<p>Finding 2 - The Division had not performed periodic reviews of FloridaPA.org nonapplicant user access privileges to ensure that the access privileges assigned were authorized and appropriate. A similar finding was noted in our report No. 2009-086.</p>	Bureau of Recovery periodically reviews FloridaPA.org nonapplicant user access privileges to verify that the access privileges are authorized and appropriate.	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p>Finding 3 The access privileges for some Division employees and contractors and FloridaPA.org user groups did not promote an appropriate separation of duties and did not restrict users to only those functions appropriate and necessary for their assigned job duties, thus increasing the risk that unauthorized modification, loss, or disclosure of data and IT resources may occur. A similar finding was noted in our report No. 2009-086.</p>	<p>The Division's IT Section and Bureau of Recovery will coordinate to establish written policies and procedures to limit user access privileges to FloridaPA.org to promote an appropriate separation of duties and restrict users to only those functions necessary for the users' assigned job duties.</p>	
			<p>Finding 4 - As similarly noted in our report No. 2009-086, the Division did not timely deactivate the FloridaPA.org accounts for some former and transferred employees, thus increasing the risk that the FloridaPA.org accounts may be misused by the former or transferred employees or others.</p>	<p>The Division's IT Section established written policies and procedures to ensure that the accounts of former and transferred employees are timely deactivated.</p>	

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			<p>Finding 5 - The Division had not established procedures for the performance of background screenings of newly hired employees in positions of special trust or periodic background screenings of current employees in positions of special trust and also had not designated IT positions that have system, database, developer, network, or other administrative capabilities related to FloridaPA.org as positions of special trust to reduce the risk that persons with inappropriate backgrounds may be employed or remain employed in positions of special trust and may gain access to confidential or sensitive data and IT resources. A similar finding was noted in previous audits of the Division, most recently in our report No. 2009-086.</p>	<p>The Division's IT Section and Bureau of Recovery will coordinate to establish procedures for the designation of positions of special trust and the performance of background screenings for new hires, as well as periodic background screenings for employees in positions of special trust.</p>	
			<p>Finding 6 - As similarly noted in our report No. 2009-086 and Finding Number 2014-042 noted in our report No. 2015-166, access authorization documentation for some employees and contractors with access to FloridaPA.org was missing, incomplete, or inaccurate, thus limiting management's assurances that access privileges were authorized and appropriately assigned.</p>	<p>The Division's IT Section and Bureau of Recovery established procedures to maintain complete and accurate documentation demonstrating management's authorization of user access.</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p>Finding 7 - The Division had not implemented and maintained a comprehensive security awareness training program to facilitate all Division employees' ongoing education and training on security responsibilities and the handling of sensitive and confidential information. A similar finding was noted in prior audits of the Division, most recently in our report No. 2009-086.</p>	<p>The Division's IT Section will implement and maintain a comprehensive security awareness training program to ensure that all Division employees are aware of the importance of the information handled and their responsibilities for maintaining the confidentiality, integrity, and availability of Division data and IT resources.</p>	
			<p>Finding 8 - Contrary to the State of Florida General Records Schedule GS1-SL for State and Local Government Agencies retention requirements, the Division did not retain relevant FloridaPA.org access control records related to the deactivation of employee access privileges, thus increasing the risk that the Division may not have sufficient documentation to assist in future investigations of security incidents, should they occur.</p>	<p>The Division's IT Section and Bureau of Recovery established written policies and procedures to ensure that relevant access control records are retained as required by the General Records Schedule. System Access policy 2.3 - ISS will maintain the original form in accordance with the state's General Records Schedule GS1-SL for at least one anniversary year after superseded or after the employee separates from employment with the Division.</p>	

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			<p>Finding 9 - Certain security controls related to protection of confidential and exempt data, user authentication, logging and monitoring, and other security controls for FloridaPA.org and related IT resources continue to need improvement to ensure the continued confidentiality, integrity, and availability of FloridaPA.org data and related IT resources.</p>	<p>The Division's IT Section and Bureau of Recovery will coordinate to improve certain security controls related to the protection of confidential and exempt data, user authentication, logging and monitoring, and other security controls for FloridaPA.org and related IT resources to ensure the continued confidentiality, integrity, and availability of FloridaPA.org data and related IT resources.</p>	
			<p>Finding 10 - The Division had not established procedures to ensure that all data was processed, error data was resolved, and reconciliations were performed between FloridaPA.org and the National Emergency Management Information System (NEMIS) to promote the completeness and accuracy of FloridaPA.org payment approvals and payment amounts. A similar finding was noted in our report No. 2009-086.</p>	<p>The Division's IT Section and Bureau of Recovery will coordinate to establish procedures to ensure that all payment approval and payment amount data is processed, error data is resolved, and reconciliations are performed in FloridaPA.org to promote the completeness, accuracy, and availability of FloridaPA.org data.</p>	
<p>Auditor General 2016-159</p>	<p>6/30/2015</p>	<p>DEM/Recovery and IT</p>	<p>Finding 2015-043 The Florida Public Assistance System (FloridaPA.org) is a Web-based portal used to manage the Disaster Grants – Florida Public Assistance programs relating to disaster relief and recovery. In our information technology operational audit report No. 2016-102, dated March 2016, we disclosed in Findings 1 through 4, 6, 8, and 9, deficiencies related to FloridaPA.org regarding security controls that we</p>	<p>See Above Auditor General Report 2016-102</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			consider collectively to be a significant deficiency. Details of the findings and recommendations are included in that report.		
			<p>Finding 2015-044</p> <p>The FDEM was unable to provide a complete list of subrecipients monitored and monitoring documentation was not always adequate to support the monitoring conclusions. Additionally, the FDEM did not always follow established policies and procedures for subrecipient monitoring and the policies and procedures needed enhancement.</p>	<p>The Bureau of Preparedness strengthened its monitoring policies and procedures to address the issuance of final monitoring reports and follow-up procedures; and to identify the methodology used to select subrecipients for on-site monitoring and desk reviews, and the number of monitoring activities conducted annually. The Bureau of Preparedness established procedures to ensure that a complete and accurate listing of all subrecipients subject to monitoring and that the conclusions made during monitoring are adequately supported. The Bureau of Preparedness also established procedures to ensure that monitoring reports documenting the results of all on-site monitoring visits are maintained in FDEM subrecipient award files.</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p>Finding 2015-045</p> <p>The FDEM did not adequately track Federal funds awarded and did not obligate 80 percent of the 2014 HSGP funds to local governments within 45 days after the receipt of the grant award.</p>	<p>The Bureau of Preparedness, Domestic Security Unit, has established an earlier internal deadline to distribute sub-recipient agreements to allow for at least 80 percent of the funds to local governments to be obligated within 45 days of receipt of the grant award. The agreements are transmitted via email to capture the date sent to the sub-recipients.</p>	
<p>Auditor General 2016-188</p>	<p>6/30/2015</p>	<p>DEM/Finance</p>	<p>Finding 1</p> <p>Analysis of FACTS data for the 3,033 Division contracts entered into FACTS during the period July 2013 through January 2015 disclosed that the Division did not always ensure that contract information was timely entered into FACTS in accordance with State law. Specifically, we noted that:</p> <ul style="list-style-type: none"> · For 1,604 of the 2,226 contracts executed prior to July 1, 2013, Division staff did not enter the required information into FACTS by January 1, 2014. For these 1,604 contracts, the contract information was entered from 51 to 392 days (an average of 153 days) after the information was due. 	<p>The Division of Emergency Management (DEM) has incorporated a check and balance into the division's FACTS monitoring process using existing contract/agreement logs and funding agreement reports to ensure that all agreements are entered into the system to comply with State law.</p>	

(1)	(2)	(3)	(4)	(5)	(6)
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			<p>For 520 of the 807 contracts executed on or after July 1, 2013, Division staff did not enter the required information into FACTS within 30 days of the contracts' execution dates. For these 520 contracts, the contract information was entered from 4 to 406 days (an average of 126 days) after the information was due. Timely entering contract information into FACTS enhances transparency, strengthens accountability, and ensures compliance with State law.</p>		
			<p>Finding 2 Examination of 11 purchase requisitions disclosed that:</p> <p>For 3 purchase requisitions totaling \$188,535, the Division applied the artistic services exemption when all or portions of the deliverables did not appear to satisfy the requirements for and intent of the artistic services exemption from statutory competitive procurement requirements.</p> <p>Specifically, we noted that:</p> <ul style="list-style-type: none"> - A \$96,650 purchase requisition for the development of a KGAP children's book included four deliverables: the development of the story (\$42,000); the layout of the text and artwork for the book (\$21,600); the addition of the story to the KGAP Web site (\$22,100); and the creation and upload of a mobile application (\$10,950). While the story development deliverable appeared to satisfy the statutory requirements for the artistic exemption, the other deliverables did not appear to qualify for the exemption. 	<p>The Division is updating its purchasing policy to incorporate criteria for exempting purchases from the competitive solicitation process and provide training to staff. DEM will provide more clear terminology in procurement documents that ensure compliance with the artistic exemption and our FEMA grant workplan.</p>	

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			<ul style="list-style-type: none"> - A \$35,965 purchase requisition for the layout and printed copies of Spanish translations of four KGAP children’s books did not appear to satisfy the statutory requirements for an artistic services exemption to competitive procurement requirements. - A \$55,920 purchase requisition for a portable KGAP exhibit to be used at public education outreach events included three deliverables: hardware (\$36,748), design (\$2,725), and delivery (\$16,447). While the design of the exhibit appeared to satisfy the statutory requirements for the artistic services exemption, the hardware and delivery deliverables did not appear to qualify for the exemption. 		

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			<p>2 of the 11 purchase requisitions did not appear to be in accordance with the activities and projects included in FEMA-approved EMPG Program Work Plans. Specifically, a \$33,875 purchase requisition for a creative story conference, StoryJam™, and a workbook that captured information developed during the conference, was executed using 2011 EMPG Program funds, although this activity and project was not specifically included in an approved Work Plan. In response to our audit inquiry, Division management indicated that the conference was held as the first step toward branding the Division's name and differentiating between the Division, FEMA, and the State Emergency Response Team. For the other purchase requisition, totaling \$12,300, in support of the Division's public education campaign on emergency preparedness issues, the Division procured five character actor performances for April and May 2014 appearances at a county fair and hurricane conference. The costs related to these appearances were paid from 2012 EMPG Program funds, although this activity was not specifically included in an approved Work Plan.</p>		

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			<ul style="list-style-type: none"> <li data-bbox="821 277 1346 841">· The deliverables for 2 of the 11 purchase requisitions were not well-defined. Specifically, the Division procured ten character actor appearances for \$23,300 through 2 purchase requisitions issued in February and March 2014. Until March 2015, the Division had not established a written set of rates for the actor nor the actor's producer when the producer served as an assistant to the actor. Subsequent to our audit inquiry, Division management obtained a listing of the actor's rates, effective March 31, 2015, that were to be applied to future requisitions. However, the rates were not specific to the form and duration of the actor's various performances, did not sufficiently address travel costs, or the support component when the producer assisted the actor. <li data-bbox="821 883 1346 1114">· For an additional \$3,030 purchase requisition for a KGAP campaign character actor appearance at the Public-Private Partnership Summit held in December 2014, the appearance costs were paid from 2012 EMPG Program funds, although the activity was not specifically included in an approved Work Plan. 		

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p>Finding 3</p> <p>Our examination of Division records for 12 grant agreements, totaling \$2,420,022, closed during the period July 2013 through February 2015 and other Division records disclosed that improvements in Division processes were needed to better ensure that grant matching requirements were appropriately met. Specifically, we noted that:</p> <ul style="list-style-type: none"> · The Procurement and Grant Management section had not established policies and procedures for monitoring EMPG and EMPA grant matching requirements. · The Procurement and Grant Management section close-out form to be completed by counties within 45 days of the close of their grant period did not address EMPG and EMPA grant matching requirements. 	<p>The Division is updating its closeout forms to include the matching/maintenance of effort information. The Division is also developing a policy regarding county emergency management base grants that will include match/maintenance of effort requirements, documentation and monitoring to ensure compliance with state/federal rules and regulations for the funding.</p>	

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			<p>For 8 grant agreements (4 EMPG grants and 4 EMPA grants), totaling \$1,169,896, the Division was unable to provide documentation demonstrating that the Division had analyzed grantee compliance with Federal and State matching requirements prior to closing the agreements. For one of these grant agreements, totaling \$105,806, Division procedures were also not sufficient to ensure that the applicable county budgeted or expended the local general revenue needed to meet the EMPA grant matching requirement. In response to our audit inquiry, Division management indicated that the county was small and fiscally constrained and that in prior years the Division had not ensured that the county identified sufficient local funding as specified by Division rules.</p> <p>For 7 additional grant agreements (6 EMPG and one EMPA), totaling \$946,275, sufficient monitoring documentation was not available to demonstrate that the matching requirement had been adequately monitored and met. In addition, for 1 of the 7 grant agreements, the monitoring tool included, without explanations, both “yes” and “no” answers to whether the grant matching requirement had been met, and for another grant, no answer had been recorded on the applicable monitoring tool.</p> <p>Absent adequate policies, procedures, and processes, the risk is increased that grantee noncompliance with applicable Federal and State grant matching requirements will not be detected by the Division. As a result, grantees may retain grant funding to which they are not entitled.</p>		

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			<p>Finding 4</p> <p>During the period July 2013 through February 2015, the Division conducted 265 monitoring activities consisting of quarterly report reviews, desk reviews, and on-site monitoring visits for 44 selected Federal and State program grant agreements totaling approximately \$58,649,487. To determine whether the Division conducted effective grant agreement monitoring, we examined Division records for monitoring activities (including 14 on-site visits) conducted during the period July 2013 through February 2015 related to 25 grant agreements totaling \$9,166,576. Our examination found that, for 2 of the 14 on-site monitoring visits, Division staff were unable to locate records evidencing that the on-site monitoring visits had been conducted. In response to our audit inquiry, Division management indicated that a former employee had conducted the monitoring and the monitoring records could not be located.</p> <p>Maintaining documentation of all grant monitoring activities would better demonstrate that the Division adequately evaluated grantee performance and compliance with grant agreement provisions.</p>	<p>The Division will strengthen monitoring policies and procedures to address the issuance of final monitoring reports and follow-up procedures. We will maintain monitoring reports documenting the results of all onsite/desk-top monitoring visits in our sub-recipient files.</p>	
			<p>Finding 5</p> <p>We examined Division purchasing records for 100 tangible personal property items, with recorded acquisition costs totaling \$268,585, acquired during the period July 2013 through</p>	<p>DEM is updating its monitoring procedures to ensure property items are added timely with all required information.</p>	

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			<p>November 2014 to determine whether Division property records had been timely and accurately updated. As similarly noted in prior reports, most recently in our report No. 2014-086 (finding No. 4), our audit procedures disclosed that purchases of tangible personal property were not always timely or accurately entered into Division property records. Specifically, we found that:</p> <ul style="list-style-type: none"> • Division staff had not timely added 5 of the 100 tangible personal property items, with acquisition costs totaling \$173,788, to the property records. The number of days that elapsed from the items' receipt dates to the dates the items were added to Division property records ranged from 36 to 219 (an average of 87 days). In response to our audit inquiry, Division management indicated that the delays in adding the items to the property records were due to delays in receiving invoices and the conduct of the annual inventory. 		
			<ul style="list-style-type: none"> • Division staff had not included installation and delivery costs when recording acquisition costs for 7 of the 100 tangible personal property items. For one property item, a satellite package, the recorded acquisition cost of \$5,495 did not include installation costs totaling \$1,680. In addition, for six portable display boards, the total recorded acquisition costs of \$39,473 did not include delivery costs totaling \$16,447. Subsequent to our audit inquiry, Division management updated the property records for the six portable display boards to include the delivery costs. 		

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			Our audit procedures also included an analysis of Division property records to determine whether the Division had entered the identifying information required by DFS rules for the 415 property items acquired during the period July 2013 through February 2015. Our analysis disclosed that Division staff did not always record required identifying information in the property records.		

DEM OIG 15-A002	6/30/2016	DEM/Recovery	<p>Finding 1</p> <p>reconciling FloridaPA.org to FLAIR to ensure payment and recoupment transaction data in FloridaPA.org is complete and accurate. Without effective procedures for reconciliation between FloridaPA.org and FLAIR, the risk is increased that the data in FloridaPA.org may not be accurate. Other factors that also increase this risk include:</p> <ul style="list-style-type: none"> • The exchange of payment and recoupment transaction data between FloridaPA.org and FLAIR is manual, which allows for human error; and • Significant time lags exist between payment processing in FLAIR and FloridaPA.org updates to reflect paid status. 	The Bureau of Recovery is working with the IT Section and Finance on a solution to this finding. A meeting was held during May of 2016 between the three sections, and additional meetings have been held individually in order to review options. With the pending FLAIR system change, the State's resources may be better suited to fix this issue once the new system is in place.	
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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p>Finding 2 Bureau of Recovery staff was unable to demonstrate that the RFRs had been reviewed prior to payment and there was no documentation to support that a review process had been conducted. The Bureau of Recovery has not required subgrantees to use the standard FEMA forms to document expenses.</p>	<p>In regard to the recommendation that the FEMA form be utilized instead of subgrantee provided forms, the Bureau is in the process of an overall modernization of the State-Subgrantee Funding Agreement, and the use of the FEMA form will be required in the next version of the Funding Agreement. The FEMA form has been made available on FloridaPA.org. in the forms section located on the home page.</p>	
			<p>Finding 3 We examined the timeliness of a sample of 20 small and 13 large project payments and found that the Division is not in compliance with the requirements under 44 CFR 206.205 Payment of Claims, regarding timeliness of payments on small and large projects.</p>	<p>The Recovery Bureau is reviewing their current payment process to determine changes that need to occur in order to help expedite the PA Grant review of payments. Recovery will work with Finance to create a payment timeline and develop new procedures for expediting the payment process from beginning to end. If changes need to be made to FloridaPA.org RFR & payment workflows, Recovery will set up a meeting with the IT Section and FloridaPA.org system designers to discuss these changes. We will continue to work and coordinate with the IT Section to upgrade FloridaPA.org.</p>	

(1)	(2)	(3)	(4)	(5)	(6)
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			<p>Finding 4</p> <p>We examined the timeliness of a sample of 13 large project closeouts and found that the Bureau of Recovery lacks adequate procedures to ensure large project closeouts are submitted as soon as practicable after subgrantees request closeout, and that unnecessary delays may sometimes exist in the Bureau of Recovery's process for submitting large project closeouts.</p>	<p>The Bureau made changes to the large project closeout process on May 15, 2015. Procedures are in place to ensure timely submission of large projects. The Bureau is in the process of modifying the State-Subgrantee Funding Agreement, the changes to the large project closeout process will be reflected in the agreement.</p>	
			<p>Finding 5</p> <p>The Bureaus of Recovery and Finance lack internal controls to prevent payment of state match to non-profit subgrantees, which are not eligible to receive state match under the PA Program.</p>	<p>The funds have been recouped. We requested a meeting on June 1, 2016 with FloridaPA.org designers and the IT Section to ensure that when a new disaster is created within that system that it is set up with safeguards to prevent a state share from being obligated to a private non-profit account. We will continue to work and coordinate with the IT Section to upgrade FloridaPA.org.</p>	

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			<p>Finding 6 The Bureau of Recovery has not established adequate procedures for certifying that small projects were completed in accordance with FEMA approvals.</p>	<p>The Recovery Bureau is developing a process for the certification of 100% complete small projects. When the process is completed, we will update the standard operation guide (SOG) to reflect the changes made to this process. We requested a meeting with the IT Section and the FloridaPA.org system designer on June 1, 2016 to determine if an internal process could be added into FloridaPA.org for small project certification. We will continue to work and coordinate with the IT Section to upgrade FloridaPA.org. The Bureau is in the process of modifying the State-Subgrantee Funding Agreement, the changes to the small project certification will be reflected in the agreement.</p>	
			<p>Finding 7 Tracking of payment and recoupment transaction data is required for the Division to determine the current balance of accounts receivables for the PA Program. Because FloridaPA.org lacks the capability to export the correct amounts of waiver of state payment and offset recoupment transactions, the Division must compile and enter these transactions manually when determining the current balance of accounts receivable for the PA Program.</p>	<p>Since May 25, 2016, FloridaPA.org exports the waiver information. On May 20, 2016, Recovery requested a system fix to export the offset information from FloridaPA.org. This system fix may require a meeting with the IT Section, MB3, and the FloridaPA.org system designer. We will continue to work and coordinate with the IT Section to upgrade FloridaPA.org.</p>	

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			<p>Finding 8 FloridaPA.org currently lacks the capability to export data for waiver of state match payments, and the Bureau of Recovery has not established an alternative process for including waiver of state match payments into the Recoup/Deob Report.</p>	<p>The Recoup/Deob Report will be updated to include waiver of state match amounts.</p>	
			<p>Finding 9 The Bureau of Recovery is the bureau within the Division responsible for monitoring DHS OIG audit reports related to the PA Program; however, the Bureau of Recovery has not maintained a process to monitor DHS OIG audit reports related to the PA Program and is not monitoring the reports.</p>	<p>The Bureau of Recovery will ensure that tracking of the OIG Audits will continue, and will maintain the spreadsheet previously maintained by the Office of Inspector General. On June 9, 2016 the Recovery Bureau assigned this task to the Public Assistance Appeals Officers. A meeting was requested with FloridaPA.org system designer and the IT Section on June 1, 2016 to discuss the development of a workflow in FloridaPA.org to track A-133 and OIG Audits.</p>	

(1)	(2)	(3)	(4)	(5)	(6)
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			<p>Finding 10</p> <p>We examined the Bureau of Recovery's tracking of DAC time during the audit period of July 1, 2014 to March 31, 2015. The Bureau of Recovery did not begin to track the DAC incurred by Division staff until December 1, 2014. Since DAC time incurred by Division staff was not tracked between July 1, 2014 and November 30, 2014, the Division is unable to request reimbursement from FEMA for the DAC incurred by Division staff between July 1, 2014 and November 30, 2014.</p>	<p>The Bureau of Recovery has required all staff to record project specific activities since at least January 1, 2016, with those records being approved weekly by managers to ensure that all eligible DAC activities are being captured.</p>	

Office of Policy and Budget - June 2016

Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): EOG - 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					

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)? (CSDI)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

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

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				

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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
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		Program or Service (Budget Entity Codes)				
Action						
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	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.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	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.					

		Program or Service (Budget Entity Codes)				
Action						
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.						
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 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 pages 67 through 69 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 72 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 #17-001?	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				

		Program or Service (Budget Entity Codes)				
Action						
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 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.)	Y				
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, 30010C0, 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				
AUDIT:						
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y				
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y				
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y				
7.24	Have FCO appropriations been entered into the nonrecurring column (A04)? (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))	N/J				The FCO amount of \$3M 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 OADA/OADR 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.					

		Program or Service (Budget Entity Codes)				
Action						
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).					
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.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	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 section 215.32(2)(b), Florida Statutes - 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				

		Program or Service (Budget Entity Codes)				
Action						
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				
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				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				

		Program or Service (Budget Entity Codes)				
Action						
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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	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. (SC1R, DEPT)	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 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!					
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.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.)	N/J	Justified in D3A issue.			
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (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 OADI or OADR to identify agency other salary amounts requested.	Y				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	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.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can now be included in the priority listing.	Y				

		Program or Service (Budget Entity Codes)				
Action						
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1 NOT REQUIRED FOR THIS YEAR						
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1 Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?		Y				
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)						
15.1 Agencies are required to generate this schedule via the LAS/PBS Web.		Y				
15.2 Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.		N/J	DEM has 2 and EOG should make up the rest			
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? (GENR, LBR5)		Y				
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)						
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (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				
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?		N/J	Input Error not caught prior to LRPP Publish Exercise but found during LBR Audit.			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3 Does the FY 2015-16 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)		Y				
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")		Y				
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")		Y				

		Program or Service (Budget Entity Codes)				
Action						
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS 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 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: IT@LASPBS.STATE.FL.US?	Y				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
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	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						

	Program or Service (Budget Entity Codes)				
Action					
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				