



RICK SCOTT
GOVERNOR

STATE OF FLORIDA

Office of the Governor

THE CAPITOL
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LEGISLATIVE BUDGET REQUEST

September 21, 2017

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

Mike Hansen, 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 2018-19 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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State of Florida
Executive Office of the Governor

Department Level Exhibits and Schedules*

LEGISLATIVE BUDGET REQUEST
2018-2019

**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	222,434.07
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,678,788.84
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	2,459.11
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	1,384.82-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	115.56-
	** GL 31100 TOTAL	1,500.38-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	189.48-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	159.57-
	** GL 35300 TOTAL	349.05-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,901,832.59-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	9,233.20
100777 CF	CONTRACTED SERVICES	7,529.25
	** GL 94100 TOTAL	16,762.45
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	9,233.20-
100777 CF	CONTRACTED SERVICES	7,529.25-
	** GL 98100 TOTAL	16,762.45-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	4,145,016.43
	*** FUND TOTAL	4,145,016.43

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 175001 ECONOMIC DEVELOPMENT TRANSPORTATION TF-EOG

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

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 177001 ECONOMIC DEVELOPMENT TF EOG TRADE & TOURISM

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

310000 EXECUTIVE OFFICE OF THE GOVERNOR

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
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,302,566.15
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	6,536,146.68
14110	MONIES INVESTED CURRENT YEAR	
000000	BALANCE BROUGHT FORWARD	12,145,793.46
14120	SALE OF INVESTMENTS- CURRENT YEAR	
000000	BALANCE BROUGHT FORWARD	11,627,367.77-
14130	EARNINGS REINVESTED - CURRENT YEAR	
000000	BALANCE BROUGHT FORWARD	101,239.57
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	11,541.80
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	49.61-
040000	CF EXPENSES	19,266.82-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	2,063.06-
101123	G/A-EMERGENCY MGMT PRGS	0.00
101123	CF G/A-EMERGENCY MGMT PRGS	196,098.80-
105009	STWIDE HURR PREP AND PLAN	0.00
105009	CF STWIDE HURR PREP AND PLAN	3.90-
	** GL 31100 TOTAL	217,482.19-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000	BALANCE BROUGHT FORWARD	0.00
180205	TR OTHER FUNDS W/I AGY	0.00
185080	TR TO ADMIN TF	10,322.40-
	** GL 35200 TOTAL	10,322.40-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
040000	EXPENSES	13,878.62-
100777	CONTRACTED SERVICES	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	748.97-
	** GL 35300 TOTAL	14,627.59-

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20 2 191001 EMERGENCY MANAGEMENT PREPAREDNESS & ASSISTANCE

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	10,227,487.71-
94100	ENCUMBRANCES	
040000	CF EXPENSES	16,225.11
060000	CF OPERATING CAPITAL OUTLAY	2,997.50
100067	CF G/A-PYMT FL/CIVIL AIR PTRL	24,750.00
100777	CF CONTRACTED SERVICES	49,416.26
101123	CF G/A-EMERGENCY MGMT PRGS	2,963,871.47
103644	CF COMM ON COMMUNITY SERVICE	137,238.44
	** GL 94100 TOTAL	3,194,498.78
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	16,225.11-
060000	CF OPERATING CAPITAL OUTLAY	2,997.50-
100067	CF G/A-PYMT FL/CIVIL AIR PTRL	24,750.00-
100777	CF CONTRACTED SERVICES	49,416.26-
101123	CF G/A-EMERGENCY MGMT PRGS	2,963,871.47-
103644	CF COMM ON COMMUNITY SERVICE	137,238.44-
	** GL 98100 TOTAL	3,194,498.78-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	28,747.56
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	25,988.15-
050385	DISASTER PREP PLAN & ADMIN	73,805.09-
100197	G/A-IMPLEMENTATION GRANTS	0.62-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	8,152.11-
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	290,649.71-
103534	G/A-ST/FED DIS RELIEF-ADMN	134,021.92-
105009	STWIDE HURR PREP AND PLAN	0.00
105009	CF STWIDE HURR PREP AND PLAN	15,382.77-
107889	HAZARDOUS/EMERGENCY/GRANT	0.00
107889	CF HAZARDOUS/EMERGENCY/GRANT	48,778.14-
	** GL 31100 TOTAL	596,778.51-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
180205	TR OTHER FUNDS W/I AGY	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	8,334.20-
100777	CONTRACTED SERVICES	82.00-
103534	G/A-ST/FED DIS RELIEF-ADMN	9,291.89-
105009	STWIDE HURR PREP AND PLAN	7,377.05-
107040	TR/DMS/HR SVCS/STW CONTRAT	151.28-
181020	TR/FUNDS/DOMESTIC SECURITY	1,659,935.92-
	** GL 35300 TOTAL	1,685,172.34-
38800	UNEARNED REVENUE - CURRENT	
000000	BALANCE BROUGHT FORWARD	0.00
000700	U S GRANTS	0.00
	** GL 38800 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,264,816.26
94100	ENCUMBRANCES	
040000	CF EXPENSES	5,293.01
050385	DISASTER PREP PLAN & ADMIN	2,762,715.05
060000	CF OPERATING CAPITAL OUTLAY	2,997.50

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
100777 CF	CONTRACTED SERVICES	64,355.46
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	23,697,995.97
102350 CF	G/A-REPTV FLOOD CLAIM PRG	270,007.74
103534	G/A-ST/FED DIS RELIEF-ADMN	699,592.54
105009 CF	STWIDE HURR PREP AND PLAN	45,969.33
105162 CF	G/A-SEVERE REPETITIVE LOSS	443,715.17
105264	G/A-PREDISASTER MITIGATION	1,081,600.11
105865	G/A-FLOOD MITIGATION/PROG	5,154,875.36
105865 CF	G/A-FLOOD MITIGATION/PROG	2,293,696.19
107889 CF	HAZARDOUS/EMERGENCY/GRANT	387,565.47
181020	TR/FUNDS/DOMESTIC SECURITY	12,197,420.97
	** GL 94100 TOTAL	49,107,799.87
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	5,293.01-
050385	DISASTER PREP PLAN & ADMIN	2,762,715.05-
060000 CF	OPERATING CAPITAL OUTLAY	2,997.50-
100777 CF	CONTRACTED SERVICES	64,355.46-
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	23,697,995.97-
102350 CF	G/A-REPTV FLOOD CLAIM PRG	270,007.74-
103534	G/A-ST/FED DIS RELIEF-ADMN	699,592.54-
105009 CF	STWIDE HURR PREP AND PLAN	45,969.33-
105162 CF	G/A-SEVERE REPETITIVE LOSS	443,715.17-
105264	G/A-PREDISASTER MITIGATION	1,081,600.11-
105865	G/A-FLOOD MITIGATION/PROG	5,154,875.36-
105865 CF	G/A-FLOOD MITIGATION/PROG	2,293,696.19-
107889 CF	HAZARDOUS/EMERGENCY/GRANT	387,565.47-
181020	TR/FUNDS/DOMESTIC SECURITY	12,197,420.97-
	** GL 98100 TOTAL	49,107,799.87-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	11,612.97-
	*** 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	CAT	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY		
000000	BALANCE BROUGHT FORWARD		1,772,717.50
14100	POOLED INVESTMENTS WITH STATE TREASURY		
000000	BALANCE BROUGHT FORWARD		2,362,065.05
15100	ACCOUNTS RECEIVABLE		
001500	TRANSFERS		0.00
001510	TRANSFER OF FEDERAL FUNDS		0.00
001801	REIMBURSEMENTS		335.47
	** GL 15100 TOTAL		335.47
15300	INTEREST AND DIVIDENDS RECEIVABLE		
000000	BALANCE BROUGHT FORWARD		3,403.78
000500	INTEREST		0.00
	** GL 15300 TOTAL		3,403.78
16300	DUE FROM OTHER DEPARTMENTS		
000000	BALANCE BROUGHT FORWARD		0.00
001100	OTHER GRANTS		0.00
001500	TRANSFERS		0.00
001510	TRANSFER OF FEDERAL FUNDS		0.00
001801	REIMBURSEMENTS		959.01
	** GL 16300 TOTAL		959.01
16400	DUE FROM FEDERAL GOVERNMENT		
000000	BALANCE BROUGHT FORWARD		0.00
31100	ACCOUNTS PAYABLE		
030000	CF OTHER PERSONAL SERVICES		0.00
040000	EXPENSES		888.00
040000	CF EXPENSES		888.00-
105028	CF ENFORCING UNDERAGE DRINKING LAWS		0.00
	** GL 31100 TOTAL		0.00
35300	DUE TO OTHER DEPARTMENTS		
040000	EXPENSES		1,124.20-
040000	CF EXPENSES		117.25-
180200	CF TR/GENERAL REVENUE-SWCAP		0.00
310018	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUN		0.00
	** GL 35300 TOTAL		1,241.45-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35600	DUE TO GENERAL REVENUE	
001800	REFUNDS	0.00
310322	SERVICE CHARGE TO GEN REV	732.44-
	** GL 35600 TOTAL	732.44-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	4,137,506.92-
54901	BEGINNING FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
57300	RESTRICTED BY GRANTORS AND CONTRIBUTOR	
142333	10 G/A ECBG - ARRA 2009	16,733,294.06-
142333	11 G/A ECBG - ARRA 2009	16,733,294.06
146558	07 FL ENERGY TECHNOLOGY PROJ	643,996.21-
146558	11 FL ENERGY TECHNOLOGY PROJ	643,996.21
	** GL 57300 TOTAL	0.00
94100	ENCUMBRANCES	
030000	CF OTHER PERSONAL SERVICES	1,115.01
040000	EXPENSES	619.91
	** GL 94100 TOTAL	1,734.92
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	CF OTHER PERSONAL SERVICES	1,115.01-
040000	EXPENSES	619.91-
	** GL 98100 TOTAL	1,734.92-
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	11,017,352.35
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	
040000	EXPENSES	0.00
040000	CF EXPENSES	47.41-
105152	CF PUBLIC ASSISTANCE-ST OPS	108,592.00-
105154	G/A-HAZARD MITIGATION	0.00
105154	CF G/A-HAZARD MITIGATION	67.80-
105160	OTHER NEEDS ASSISTANCE PROGRAM-STATE OBLIGA	0.00
105160	CF OTHER NEEDS ASSISTANCE PROGRAM-STATE OBLIGA	4,072.83-
	** GL 31100 TOTAL	112,780.04-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
185080	TR TO ADMIN TF	34,532.86-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	526,684.27-
040000	EXPENSES	65.41-
101046	CF HAZARD MITIGATION FOR 2005 HURRICANES-ST OP	0.00
	** GL 35300 TOTAL	526,749.68-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	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		
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	12,302,401.87-
94100	ENCUMBRANCES	
040000	CF EXPENSES	41.08
105150	G/A-PUBLIC ASSISTANCE	24,347,909.53
105150	CF G/A-PUBLIC ASSISTANCE	278,778.80
105156	CF HAZARD MITIGATION-ST OPS	18,283.71
105158	DISASTER ACTIVITY-STATE	0.30
105158	CF DISASTER ACTIVITY-STATE	1,287,427.62
	** GL 94100 TOTAL	25,932,441.04
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	41.08-
105150	G/A-PUBLIC ASSISTANCE	24,347,909.53-
105150	CF G/A-PUBLIC ASSISTANCE	278,778.80-
105156	CF HAZARD MITIGATION-ST OPS	18,283.71-
105158	DISASTER ACTIVITY-STATE	0.30-
105158	CF DISASTER ACTIVITY-STATE	1,287,427.62-
	** GL 98100 TOTAL	25,932,441.04-
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/17

31000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

DATE RUN 08/10/17
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
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	279,112.96
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	28,798,388.21
14110	MONIES INVESTED CURRENT YEAR	
000000	BALANCE BROUGHT FORWARD	11,618,950.31
14120	SALE OF INVESTMENTS- CURRENT YEAR	
000000	BALANCE BROUGHT FORWARD	12,060,217.76-
14130	EARNINGS REINVESTED - CURRENT YEAR	
000000	BALANCE BROUGHT FORWARD	464,029.21
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	46,936.30
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	256.34-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	10.53-
105009	STWIDE HURR PREP AND PLAN	0.00
105009	CF STWIDE HURR PREP AND PLAN	5,354.03-
105860	G/A-HURRICANE LOSS MITIG	531,708.88-
107888	FL HAZARDOUS MATERIALS P P	0.00
107888	CF FL HAZARDOUS MATERIALS P P	5,000.00-
	** GL 31100 TOTAL	542,329.78-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	16.07-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,045.79-
	** GL 35300 TOTAL	3,061.86-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	28,601,807.59-
94100	ENCUMBRANCES	
040000	CF EXPENSES	157.94
100777	CONTRACTED SERVICES	83,333.37
100777	CF CONTRACTED SERVICES	4,355.00
105009	CF STWIDE HURR PREP AND PLAN	11,068.19
105860	G/A-HURRICANE LOSS MITIG	4,701,694.46
107888	CF FL HAZARDOUS MATERIALS P P	45,000.00

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			
140527	11	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	122,800.00
140527	13	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	946,103.79
140527	14	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	1,653,519.00
		** GL 94100 TOTAL	7,568,031.75
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
040000	CF	EXPENSES	157.94-
100777		CONTRACTED SERVICES	83,333.37-
100777	CF	CONTRACTED SERVICES	4,355.00-
105009	CF	STWIDE HURR PREP AND PLAN	11,068.19-
105860		G/A-HURRICANE LOSS MITIG	4,701,694.46-
107888	CF	FL HAZARDOUS MATERIALS P P	45,000.00-
140527	11	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	122,800.00-
140527	13	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	946,103.79-
140527	14	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	1,653,519.00-
		** GL 98100 TOTAL	7,568,031.75-
		*** 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	7,508,172.36
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	924.91-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	9,540.70-
210014	OTHER DATA PROCESSING SVCS	0.00
210014 CF	OTHER DATA PROCESSING SVCS	1,762.50-
	** GL 31100 TOTAL	12,228.11-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	7,345.93-
030000 CF	OTHER PERSONAL SERVICES	0.00
	** GL 32100 TOTAL	7,345.93-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	1,567.75-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	60.00-
	** GL 35300 TOTAL	1,627.75-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	7,486,970.57-
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	1,959.93
100777	CONTRACTED SERVICES	5,497.97
100777 CF	CONTRACTED SERVICES	5,221.23
210014 CF	OTHER DATA PROCESSING SVCS	318.75
	** GL 94100 TOTAL	12,997.88
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	1,959.93-
100777	CONTRACTED SERVICES	5,497.97-
100777 CF	CONTRACTED SERVICES	5,221.23-
210014 CF	OTHER DATA PROCESSING SVCS	318.75-
	** GL 98100 TOTAL	12,997.88-
	*** 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	178,699.49
15500	CONTRACTS AND GRANTS RECEIVABLE	
105150	G/A-PUBLIC ASSISTANCE	42,178,024.91
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
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	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	117.53-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	8.37-
105154	G/A-HAZARD MITIGATION	0.00
105154	CF G/A-HAZARD MITIGATION	128,138.97-
105156	HAZARD MITIGATION-ST OPS	0.00
105156	CF HAZARD MITIGATION-ST OPS	20,741.61-
	** GL 31100 TOTAL	149,006.48-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
181093	TR/FUNDS/DISAST REIM-PR YR	0.00
185080	TR TO ADMIN TF	0.00
	** GL 35200 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.37-
040000	EXPENSES	115.62-
105150	G/A-PUBLIC ASSISTANCE	2,578,641.29-
	** GL 35300 TOTAL	2,578,757.28-
38800	UNEARNED REVENUE - CURRENT	
000700	U S GRANTS	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	39,626,390.71-
94100	ENCUMBRANCES	
040000	CF EXPENSES	212.38
105150	G/A-PUBLIC ASSISTANCE	146,599,854.28
105150	CF G/A-PUBLIC ASSISTANCE	1,672,672.85

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

CAT		BEGINNING BALANCE
105152	PUBLIC ASSISTANCE-ST OPS	35,500.00
105154	G/A-HAZARD MITIGATION	34,291,871.59
105154	CF G/A-HAZARD MITIGATION	2,522,144.88
105156	CF HAZARD MITIGATION-ST OPS	90,024.47
	** GL 94100 TOTAL	185,212,280.45
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	212.38-
105150	G/A-PUBLIC ASSISTANCE	146,599,854.28-
105150	CF G/A-PUBLIC ASSISTANCE	1,672,672.85-
105152	PUBLIC ASSISTANCE-ST OPS	35,500.00-
105154	G/A-HAZARD MITIGATION	34,291,871.59-
105154	CF G/A-HAZARD MITIGATION	2,522,144.88-
105156	CF HAZARD MITIGATION-ST OPS	90,024.47-
	** GL 98100 TOTAL	185,212,280.45-
	*** FUND TOTAL	2,569.93

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	2,459,876.00
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEES	12,520.00
27600	FURNITURE AND EQUIPMENT	
040000	EXPENSES	1,467.82
060000	OPERATING CAPITAL OUTLAY	2,434.00
	** GL 27600 TOTAL	3,901.82
27700	ACC DEPR - FURNITURE & EQUIPMENT	
040000	EXPENSES	305.85-
060000	OPERATING CAPITAL OUTLAY	851.76-
109655	G/A-TECHNICAL/PLNG ASSIST	0.00
	** GL 27700 TOTAL	1,157.61-
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	2,003.95-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	110.48-
107888	FL HAZARDOUS MATERIALS P P	0.00
107888	CF FL HAZARDOUS MATERIALS P P	20,145.00-
	** GL 31100 TOTAL	22,259.43-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	187.64-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	8,292.20-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	83,334.28-
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	2,744.21-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	2,358,322.45-
94100	ENCUMBRANCES	
040000	CF EXPENSES	2,759.05
100777	CF CONTRACTED SERVICES	1,315.60
107888	CF FL HAZARDOUS MATERIALS P P	252,794.24
	** GL 94100 TOTAL	256,868.89

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

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100		
040000 CF	EXPENSES	2,759.05-
100777 CF	CONTRACTED SERVICES	1,315.60-
107888 CF	FL HAZARDOUS MATERIALS P P	252,794.24-
	** GL 98100 TOTAL	256,868.89-
	*** FUND TOTAL	0.00

Executive Office of the Governor
Schedule I Narratives
Legislative Budget Request for Fiscal Year 2018-19

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:

Account Payable not CF: The \$236 adjustment is required to adjust beginning fund balance to properly reflect budgetary fund balance. Carry forward encumbrances and payables not 'carried forward' for budgetary purposes are reflected as current operating disbursements on the financial statements.

SWFS Adjustment: The \$1805 adjustment is required to record an amount due from Department of Environmental Protection on June 30, 2017 that was not received by the close of the fiscal year.

Non-Cash Adjustment: The (\$2,817) adjustment is required to adjust beginning fund balance to properly reflect budgetary fund balance.

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:

2016 Carry Forward Encumbrances: The (\$20,588) 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.

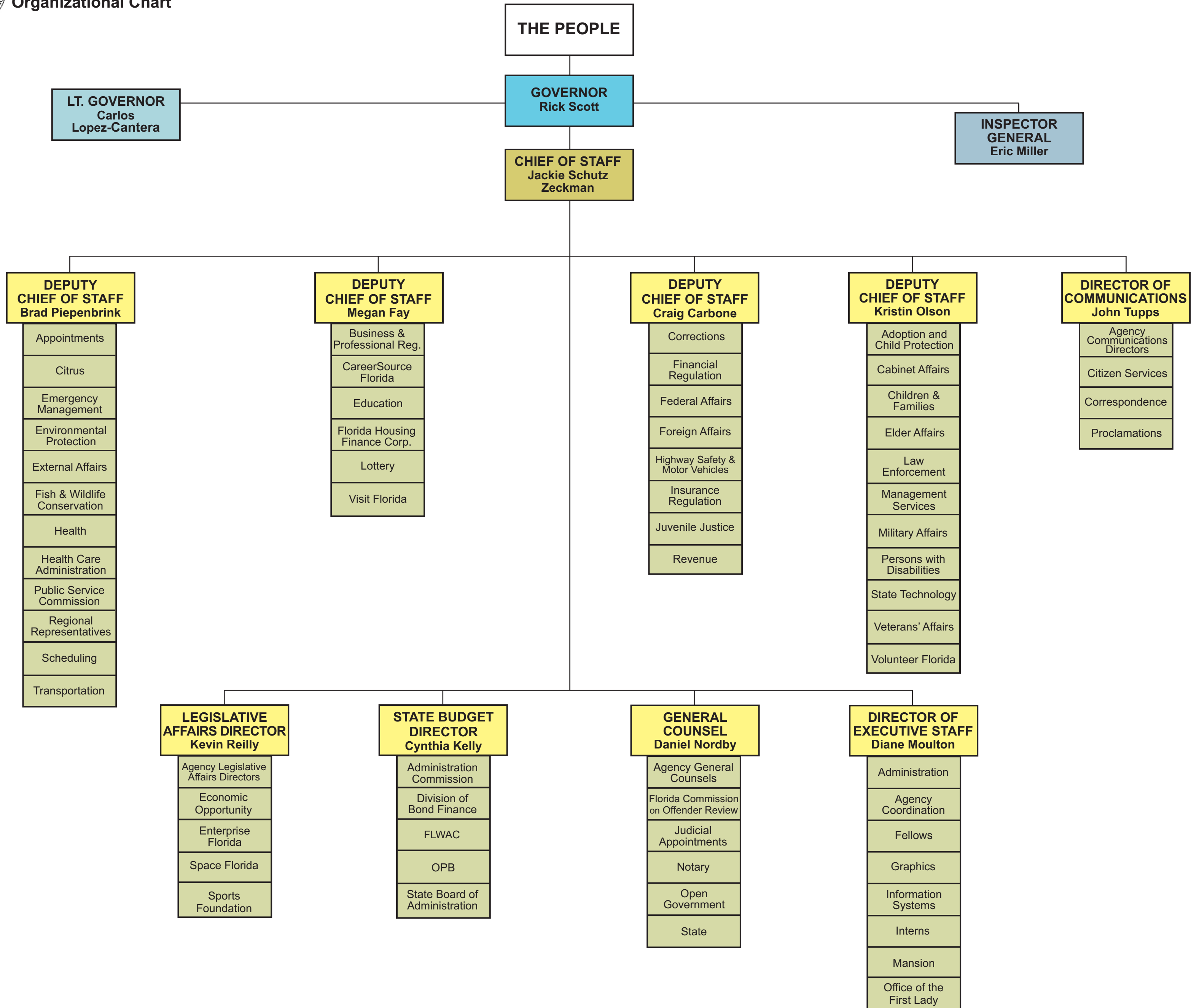
Schedule VII: Agency Litigation Inventory

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		
Contact Person:	Meredith Sasso	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 2018-2019 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.	<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).			



**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 2017 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 2018-2019 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 2018-2019 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: 850-717-9214
E-mail address: Kelley.Sasso@eog.myflorida.com

1. Vendor Name		
Not Applicable. The EOG does not have any contracts in where consideration is to be paid to the EOG by a vendor.		
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

Manual Exhibits, Schedules, and Supporting Documents*

LEGISLATIVE BUDGET REQUEST
2018-2019

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



State of Florida
Executive Office of the Governor

Schedule I Series*

LEGISLATIVE BUDGET REQUEST
2018-2019

**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 2018-19
Trust Fund Title:	Executive Office of the Governor
Budget Entity:	Grants and Donations Trust Fund
LAS/PBS Fund Number:	31100100
	2339

	Balance as of 6/30/2017	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,772,717.50		1,772,717.50
ADD: Other Cash (See Instructions)			
ADD: Investments	2,362,065.05		2,362,065.05
ADD: Outstanding Accounts Receivable	4,698.26	1,804.75	6,503.01
ADD: Anticipated Grant Revenue			
Total Cash plus Accounts Receivable	4,139,480.81	1,804.75	4,141,285.56
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(1,005.25)		(1,005.25)
Approved "B" Certified Forwards	(1,115.01)		(1,115.01)
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Nonoperating)	(732.44)		(732.44)
Unreserved Fund Balance, 07/01/17	4,136,628.11	1,804.75	4,138,432.86 **

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: 2018-19

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, 07/01/17

Total all GLC's 5XXXX for governmental funds; (4,137,506.92) (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Receivable from Federal gov't (C)

SWFS Adjustment To book Account Receivable from DEP (1,804.75) (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 1,115.01 (D)

Rounding adjustment (D)

Accounts Payable not Certified Forward (236.20) (D)

Accounts Payable not Certified Forward (D)

 (D)

 (D)

ADJUSTED BEGINNING TRIAL BALANCE: (4,138,432.86) (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (4,138,432.86) (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Executive Office of the Governor **Budget Period:** 2018-19
Program: LAS/PBS Systems Design and Support
Fund: 2535 - Planning and Budgeting System Trust Fund (31100000)

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

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach 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.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2016-17	FY 2017-18	FY 2018-19

Receipts:

Transfers from the Legislature	5,752,387	5,760,000	5,760,000
Total Fee Collection to Line (A) - Section III	5,752,387	5,760,000	5,760,000

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	4,175,251		
Other Personal Servies			
Expenses	510,001		
Contracted Services	214,434		
Operating Capital Outlay	80,844		
Risk Mgt & Statewide HR Contract	29,058		
Other Data Processing SVCS	19,388		
Total Full Costs to Line (B) - Section III	4,886,317	-	-

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	5,752,387	5,760,000	5,760,000
TOTAL SECTION II	(B)	4,886,317	-	-
TOTAL - Surplus/Deficit	(C)	866,070	5,760,000	5,760,000

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period 2018-19
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 6/30/2017	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	7,508,172.36 (A)		7,508,172.36
ADD: Other Cash (See Instructions)			
ADD: Investments			
ADD: Outstanding Accounts Receivable			
ADD: _____			
Total Cash plus Accounts Receivable	7,508,172.36 (F)		7,508,172.36
LESS Allowances for Uncollectibles			
LESS Approved "A" Certified Forwards	(21,201.79) (H)		(21,201.79)
Approved "B" Certified Forwards	(5,539.98) (H)		(5,539.98)
Approved "FCO" Certified Forwards			
LESS:			
LESS:			
Unreserved Fund Balance, 07/01/17	7,481,430.59 (K)		7,481,430.59 **

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

Department Title:	Budget Period: 2018-19 Executive Office of the Governor
Trust Fund Title:	Planning and Budgeting System Trust Fund
LAS/PBS Fund Number:	2535

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/17	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="(7,486,970.57)"/> (A)
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="5,539.98"/> (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="(7,481,430.59)"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	<input type="text" value="(7,481,430.59)"/> (F)
DIFFERENCE:	<input type="text" value="0.00"/> (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018-2019

Department: Executive Office of the Governor

Chief Internal Auditor: Eric Miller

Budget Entity: 31100100 - Executive Direction

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	December 31, 2015 and selective actions through May 10, 2016	Information Systems	<p>Finding: Our audit disclosed that enhancements are needed to strengthen the Executive Office of the Governor's (EOG) 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>Recommendation: 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.	

(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 Report No. 2017- 213	June 2017	Information Systems	<p>Finding: The EOG did not always ensure that Information Security Manager (ISM) appointments were timely made and reported in accordance with State Information security laws and rules. Additionally, EOG management and management of the Office of Policy and Budget (OPB) within the EOG should work together to better ensure that the risks related to OPB e-mail and other information technology systems are appropriately considered and subject to sufficient and appropriate oversight.</p> <p>Recommendation: We recommended that EOG management ensure that ISM appointments are timely made and reported in accordance with State information security laws and rules. We also recommend that EOG management work with OPB management to ensure that appropriate compensating controls are established to mitigate the risks related to the OPB e-mail and other information technology systems and to subject the systems to sufficient and appropriate oversight.</p>	The ISM appointment for the period of January 1, 2017 to December 31, 2017 was submitted to the Agency for State Technology (AST) on January 26, 2017. EOG Information Technology staff agree to communicate with OPB on security related risks and issues. ISM appointments and any necessary delegations will continue to be submitted in a timely manner.	
Auditor General Report No. 2017- 213	June 2017	Information Systems	<p>Finding: EOG records did not evidence that EOG personnel completed initial security awareness training or were provided annual security awareness training in accordance with AST rules.</p> <p>Recommendation: We recommended that EOG management establish a comprehensive and documented security awareness training program in accordance with AST rules.</p>	After evaluating several options, EOG intends to conduct security awareness training utilizing a cloud based vendor. All new employees will be required to complete security awareness training within 30 days of hire. All employees will be required to complete the assigned training annually.	

(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 Report No. 2017-213	June 2017	Administration	<p>Finding: The EOG did not always ensure that IT personnel whose duties placed them in positions of special trust were subject to required background screenings.</p> <p>Recommendation: We recommend that EOG management designate positions of special trust and ensure that, as a condition of employment and continued employment, level 2 background screenings are performed and documented for all employees whose duties place them in positions of special trust.</p>	The EOG personnel office has implemented a process to conduct level 2 background screenings on IT personnel in positions of special trust every 3 years. This rescreening requirement has been updated on both the applicable IT staff's position description as well as in PeopleFirst. Additionally, a tracking system has been created to ensure proper screening is done in a timely manner by the personnel office. Once completed, the screens will be placed in the appropriate section of the personnel file.	
Auditor General Report No. 2017-213	June 2017	Information Systems	<p>Finding: EOG records did not always evidence that mobile device users had been appropriately authorized to access the EOG or OPB mail e-mail systems in accordance with EOG policies.</p> <p>Recommendation: We recommended that EOG management enhance mobile device authorization controls to ensure that, for all users of agency-owned and agency-managed mobile devices, EOG records evidence user agreement (UA) forms [are] approved in accordance with the Policy.</p>	EOG IT staff will continue to obtain approvals for mobile device email access in accordance with EOG policies.	
Auditor General Report No. 2017-213	June 2017	Information Systems	An issue related to security controls over mobile devices was identified. This issue is confidential and exempt from public disclosure pursuant to Section 282.318(5), Florida Statutes.	EOG IT staff agreed to continue to monitoring the issue identified.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018-2019

Department: Executive Office of the Governor

Chief Internal Auditor: Eric Miller

Budget Entity: 31100600 - Office of Policy and Budget
31100500 - LAS/PBS System Design and Support

Phone Number: 850-717-9264

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Auditor General Report No. 2017-213	June 2017	LAS/PBS System Design and Support	<p>Finding: Office of Policy and Budget (OPB) records did not evidence that OPB network access privileges were timely deactivated upon an employee's separation from EOG employment or that periodic reviews of user access privileges to the Legislative Appropriations Subsystem/Planning and Budgeting Subsystem (LAS/PBS) or the Budget Amendment Processing System (BAPS) were conducted.</p> <p>Recommendation: We recommended that OPB management retain OPB network access control records sufficient to demonstrate that user access privileges are timely deactivated upon an employee's separation from EOG employment or when access privileges are no longer required. We also recommend that OPB management perform periodic reviews of user access privileges to LAS/PBS or BAPS to verify the continued appropriateness of assigned user access privileges.</p>	<p>Systems Design and Development (SDD) will no longer delete a local area network user account when a user leaves employment. Network accounts will be deactivated to retain the date and time when security privileges were removed.</p> <p>LAS/PBS has a report available to security operators that will list all OPB user(s) with access to LAS/PBS. The report includes all elements of the user's security record. SDD recommends OPB run and review the report annually to ensure that only authorized users have access to LAS/PBS.</p> <p>A report is being created in the BAPS system that will allow security operators to display all elements of the user's security record. SDD recommends OPB run and review the report annually to ensure that only authorized users have access to BAPS. This report will be available to security operators by July 31, 2017.</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
Auditor General Report No. 2017- 213	June 2017	LAS/PBS System Design and Support	An issue related to security controls over OPB and application activities were identified. This issue is confidential and exempt from public disclosure pursuant to Section 282.318(5), Florida Statutes.	SDD staff agreed to address the issue identified.	
Auditor General Report No. 2017- 213	June 2017	LAS/PBS System Design and Support	<p>Finding: As similarly noted in our report No. 2014-200, OPB records did not evidence independent review and testing of BAPS programming changes.</p> <p>Recommendation: We recommend that OPB management enhance configuration management controls to ensure that Team Foundation Server (TFS) records demonstrate that all BAPS programming changes are subject to independent review and testing.</p>	TFS is a robust development tool that provides the ability to maintain a flexible, secure development environment. SDD works in an environment where a TFS record is created for each upgrade or modification to the system. Each request has a parent record that contains information related to the requestor, programmer(s), tester and approver. Each task that is part of the development process will have a child record created to track program changes. Child records do not contain detail information since that is contained within the parent record. SDD believes that this process provides the data required to ensure that changes are properly authorized, tested and approved; however, we recognize your concerns and recommendation and will continue to monitor these controls.	

Fiscal Year 2018-19 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.

	Program or Service (Budget Entity Codes)				
Action	311				

1. GENERAL

1.1 Are Columns A01, 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)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? 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 Column A12 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 after all audits have been corrected, reports are complete, and data verified for final submission; 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:

		Program or Service (Budget Entity Codes)				
Action		311				
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.					
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 2016-17 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
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.					

	Program or Service (Budget Entity Codes)				
Action	311				

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

6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)

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. (See pages 95 and 96 of the LBR Instructions.)	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 #18-005?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16	Do the issue codes relating to special salary and benefits 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				

		Program or Service (Budget Entity Codes)				
Action		311				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXX) 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	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y				
7.23	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				
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 72 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 an appropriation made in the FY 2017-18 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) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				

		Program or Service (Budget Entity Codes)				
Action		311				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	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, Section III?	Y				

		Program or Service (Budget Entity Codes)				
Action		311				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				
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				
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 of the Schedule 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 128 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 158 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 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?	N/A				

	Program or Service (Budget Entity Codes)				
Action	311				

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 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) (Required to be posted to the Florida Fiscal Portal)					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 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? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y			

15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)

15.1	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?	N/A			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A			
15.3	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?	N/A			

AUDIT:					
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A			

16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

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?	Y			

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2016-17 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		311				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: 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 <u>Schedule XI submitted again</u> .)	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 (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 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 131 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 157-159) 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) (Required to be posted to the Florida Fiscal Portal)						
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 2018-2019

**Manual Exhibits, Schedules and Supporting
Documentation**



STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

RICK SCOTT
Governor

BRYAN W. KOON
Director

LEGISLATIVE BUDGET REQUEST

Division of Emergency Management

Tallahassee, Florida

September 21, 2017

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

Mike Hansen, 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 2018-19 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 'Bryan Koon'.

Bryan Koon
Director, Division of Emergency Management

BK/sfm

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2017

310000 EXECUTIVE OFFICE OF THE GOVERNOR
 10 1 000232 GENERAL REVENUE - DEM

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	14,862.31
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	14,862.31-
94100 140527	ENCUMBRANCES 15 EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	159,082.34
98100 140527	BUDGETARY FND BAL RESERVED/ENCUMBRANCE 15 EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	159,082.34-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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	222,434.07
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	1,678,788.84
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	2,459.11
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	1,384.82-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	115.56-
	** GL 31100 TOTAL	1,500.38-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	189.48-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	159.57-
	** GL 35300 TOTAL	349.05-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	1,901,832.59-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	9,233.20
100777 CF	CONTRACTED SERVICES	7,529.25
	** GL 94100 TOTAL	16,762.45
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	9,233.20-
100777 CF	CONTRACTED SERVICES	7,529.25-
	** GL 98100 TOTAL	16,762.45-
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	4,145,016.43
	*** FUND TOTAL	4,145,016.43

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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	3,302,566.15
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	6,536,146.68
14110 000000	MONIES INVESTED CURRENT YEAR BALANCE BROUGHT FORWARD	12,145,793.46
14120 000000	SALE OF INVESTMENTS- CURRENT YEAR BALANCE BROUGHT FORWARD	11,627,367.77-
14130 000000	EARNINGS REINVESTED - CURRENT YEAR BALANCE BROUGHT FORWARD	101,239.57
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	11,541.80
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	49.61-
040000 CF	EXPENSES	19,266.82-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	2,063.06-
101123	G/A-EMERGENCY MGMT PRGS	0.00
101123 CF	G/A-EMERGENCY MGMT PRGS	196,098.80-
105009	STWIDE HURR PREP AND PLAN	0.00
105009 CF	STWIDE HURR PREP AND PLAN	3.90-
	** GL 31100 TOTAL	217,482.19-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000	BALANCE BROUGHT FORWARD	0.00
180205	TR OTHER FUNDS W/I AGY	0.00
185080	TR TO ADMIN TF	10,322.40-
	** GL 35200 TOTAL	10,322.40-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
040000	EXPENSES	13,878.62-
100777	CONTRACTED SERVICES	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	748.97-
	** GL 35300 TOTAL	14,627.59-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

31000 EXECUTIVE OFFICE OF THE GOVERNOR
20 2 191001 EMERGENCY MANAGEMENT PREPAREDNESS & ASSISTANCE

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	10,227,487.71-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	16,225.11
060000 CF	OPERATING CAPITAL OUTLAY	2,997.50
100067 CF	G/A-PYMT FL/CIVIL AIR PTRL	24,750.00
100777 CF	CONTRACTED SERVICES	49,416.26
101123 CF	G/A-EMERGENCY MGMT PRGS	2,963,871.47
103644 CF	COMM ON COMMUNITY SERVICE	137,238.44
	** GL 94100 TOTAL	3,194,498.78
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	16,225.11-
060000 CF	OPERATING CAPITAL OUTLAY	2,997.50-
100067 CF	G/A-PYMT FL/CIVIL AIR PTRL	24,750.00-
100777 CF	CONTRACTED SERVICES	49,416.26-
101123 CF	G/A-EMERGENCY MGMT PRGS	2,963,871.47-
103644 CF	COMM ON COMMUNITY SERVICE	137,238.44-
	** GL 98100 TOTAL	3,194,498.78-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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	28,747.56
16400 000700	DUE FROM FEDERAL GOVERNMENT U S GRANTS	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	25,988.15-
050385	DISASTER PREP PLAN & ADMIN	73,805.09-
100197	G/A-IMPLEMENTATION GRANTS	0.62-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	8,152.11-
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	290,649.71-
103534	G/A-ST/FED DIS RELIEF-ADMN	134,021.92-
105009	STWIDE HURR PREP AND PLAN	0.00
105009 CF	STWIDE HURR PREP AND PLAN	15,382.77-
107889	HAZARDOUS/EMERGENCY/GRANT	0.00
107889 CF	HAZARDOUS/EMERGENCY/GRANT	48,778.14-
	** GL 31100 TOTAL	596,778.51-
35200 180205	DUE TO STATE FUNDS, WITHIN DEPARTMENT TR OTHER FUNDS W/I AGY	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	8,334.20-
100777	CONTRACTED SERVICES	82.00-
103534	G/A-ST/FED DIS RELIEF-ADMN	9,291.89-
105009	STWIDE HURR PREP AND PLAN	7,377.05-
107040	TR/DMS/HR SVCS/STW CONTRAT	151.28-
181020	TR/FUNDS/DOMESTIC SECURITY	1,659,935.92-
	** GL 35300 TOTAL	1,685,172.34-
38800 000000 000700	UNEARNED REVENUE - CURRENT BALANCE BROUGHT FORWARD U S GRANTS	0.00 0.00 0.00
	** GL 38800 TOTAL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	2,264,816.26
94100	ENCUMBRANCES	
040000 CF	EXPENSES	5,293.01
050385	DISASTER PREP PLAN & ADMIN	2,762,715.05
060000 CF	OPERATING CAPITAL OUTLAY	2,997.50

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100777	CF CONTRACTED SERVICES	64,355.46
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	23,697,995.97
102350	CF G/A-REPTV FLOOD CLAIM PRG	270,007.74
103534	G/A-ST/FED DIS RELIEF-ADMN	699,592.54
105009	CF STWIDE HURR PREP AND PLAN	45,969.33
105162	CF G/A-SEVERE REPETITIVE LOSS	443,715.17
105264	G/A-PREDISASTER MITIGATION	1,081,600.11
105865	G/A-FLOOD MITIGATION/PROG	5,154,875.36
105865	CF G/A-FLOOD MITIGATION/PROG	2,293,696.19
107889	CF HAZARDOUS/EMERGENCY/GRANT	387,565.47
181020	TR/FUNDS/DOMESTIC SECURITY	12,197,420.97
	** GL 94100 TOTAL	49,107,799.87
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	5,293.01-
050385	DISASTER PREP PLAN & ADMIN	2,762,715.05-
060000	CF OPERATING CAPITAL OUTLAY	2,997.50-
100777	CF CONTRACTED SERVICES	64,355.46-
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	23,697,995.97-
102350	CF G/A-REPTV FLOOD CLAIM PRG	270,007.74-
103534	G/A-ST/FED DIS RELIEF-ADMN	699,592.54-
105009	CF STWIDE HURR PREP AND PLAN	45,969.33-
105162	CF G/A-SEVERE REPETITIVE LOSS	443,715.17-
105264	G/A-PREDISASTER MITIGATION	1,081,600.11-
105865	G/A-FLOOD MITIGATION/PROG	5,154,875.36-
105865	CF G/A-FLOOD MITIGATION/PROG	2,293,696.19-
107889	CF HAZARDOUS/EMERGENCY/GRANT	387,565.47-
181020	TR/FUNDS/DOMESTIC SECURITY	12,197,420.97-
	** GL 98100 TOTAL	49,107,799.87-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	11,612.97-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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	11,017,352.35
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	
040000	EXPENSES	0.00
040000 CF	EXPENSES	47.41-
105152 CF	PUBLIC ASSISTANCE-ST OPS	108,592.00-
105154	G/A-HAZARD MITIGATION	0.00
105154 CF	G/A-HAZARD MITIGATION	67.80-
105160	OTHER NEEDS ASSISTANCE PROGRAM-STATE OBLIGA	0.00
105160 CF	OTHER NEEDS ASSISTANCE PROGRAM-STATE OBLIGA	4,072.83-
	** GL 31100 TOTAL	112,780.04-
35200 185080	DUE TO STATE FUNDS, WITHIN DEPARTMENT TR TO ADMIN TF	34,532.86-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	526,684.27-
040000	EXPENSES	65.41-
101046 CF	HAZARD MITIGATION FOR 2005 HURRICANES-ST OP	0.00
	** GL 35300 TOTAL	526,749.68-
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	12,302,401.87-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	41.08
105150	G/A-PUBLIC ASSISTANCE	24,347,909.53
105150 CF	G/A-PUBLIC ASSISTANCE	278,778.80
105156 CF	HAZARD MITIGATION-ST OPS	18,283.71
105158	DISASTER ACTIVITY-STATE	0.30
105158 CF	DISASTER ACTIVITY-STATE	1,287,427.62
	** GL 94100 TOTAL	25,932,441.04
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	41.08-
105150	G/A-PUBLIC ASSISTANCE	24,347,909.53-
105150 CF	G/A-PUBLIC ASSISTANCE	278,778.80-
105156 CF	HAZARD MITIGATION-ST OPS	18,283.71-
105158	DISASTER ACTIVITY-STATE	0.30-
105158 CF	DISASTER ACTIVITY-STATE	1,287,427.62-
	** GL 98100 TOTAL	25,932,441.04-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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	279,112.96
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	28,798,388.21
14110 000000	MONIES INVESTED CURRENT YEAR BALANCE BROUGHT FORWARD	11,618,950.31
14120 000000	SALE OF INVESTMENTS- CURRENT YEAR BALANCE BROUGHT FORWARD	12,060,217.76-
14130 000000	EARNINGS REINVESTED - CURRENT YEAR BALANCE BROUGHT FORWARD	464,029.21
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	46,936.30
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	256.34-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	10.53-
105009	STWIDE HURR PREP AND PLAN	0.00
105009 CF	STWIDE HURR PREP AND PLAN	5,354.03-
105860	G/A-HURRICANE LOSS MITIG	531,708.88-
107888	FL HAZARDOUS MATERIALS P P	0.00
107888 CF	FL HAZARDOUS MATERIALS P P	5,000.00-
	** GL 31100 TOTAL	542,329.78-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	16.07-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,045.79-
	** GL 35300 TOTAL	3,061.86-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	28,601,807.59-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	157.94
100777	CONTRACTED SERVICES	83,333.37
100777 CF	CONTRACTED SERVICES	4,355.00
105009 CF	STWIDE HURR PREP AND PLAN	11,068.19
105860	G/A-HURRICANE LOSS MITIG	4,701,694.46
107888 CF	FL HAZARDOUS MATERIALS P P	45,000.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2017

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
140527 11	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	122,800.00
140527 13	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	946,103.79
140527 14	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	1,653,519.00
	** GL 94100 TOTAL	7,568,031.75
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	157.94-
100777	CONTRACTED SERVICES	83,333.37-
100777 CF	CONTRACTED SERVICES	4,355.00-
105009 CF	STWIDE HURR PREP AND PLAN	11,068.19-
105860	G/A-HURRICANE LOSS MITIG	4,701,694.46-
107888 CF	FL HAZARDOUS MATERIALS P P	45,000.00-
140527 11	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	122,800.00-
140527 13	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	946,103.79-
140527 14	EMERGENCY MANAGEMENT CRITICAL FACILITY NEED	1,653,519.00-
	** GL 98100 TOTAL	7,568,031.75-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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	178,699.49
15500 105150	CONTRACTS AND GRANTS RECEIVABLE G/A-PUBLIC ASSISTANCE	42,178,024.91
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	0.00 0.00 0.00 0.00
	CF ** GL 16400 TOTAL	0.00
31100 040000 040000 100777 100777 105154 105154 105156 105156	ACCOUNTS PAYABLE EXPENSES EXPENSES CONTRACTED SERVICES CONTRACTED SERVICES G/A-HAZARD MITIGATION G/A-HAZARD MITIGATION HAZARD MITIGATION-ST OPS HAZARD MITIGATION-ST OPS	0.00 117.53- 0.00 8.37- 0.00 128,138.97- 0.00 20,741.61-
	CF ** GL 31100 TOTAL	149,006.48-
35200 181093 185080	DUE TO STATE FUNDS, WITHIN DEPARTMENT TR/FUNDS/DISAST REIM-PR YR TR TO ADMIN TF	0.00 0.00
	CF ** GL 35200 TOTAL	0.00
35300 000000 040000 105150	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD EXPENSES G/A-PUBLIC ASSISTANCE	0.37- 115.62- 2,578,641.29-
	CF ** GL 35300 TOTAL	2,578,757.28-
38800 000700	UNEARNED REVENUE - CURRENT U S GRANTS	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	39,626,390.71-
94100 040000 105150 105150	ENCUMBRANCES EXPENSES G/A-PUBLIC ASSISTANCE G/A-PUBLIC ASSISTANCE	212.38 146,599,854.28 1,672,672.85

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2017

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
105152	PUBLIC ASSISTANCE-ST OPS	35,500.00
105154	G/A-HAZARD MITIGATION	34,291,871.59
105154 CF	G/A-HAZARD MITIGATION	2,522,144.88
105156 CF	HAZARD MITIGATION-ST OPS	90,024.47
	** GL 94100 TOTAL	185,212,280.45
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	212.38-
105150	G/A-PUBLIC ASSISTANCE	146,599,854.28-
105150 CF	G/A-PUBLIC ASSISTANCE	1,672,672.85-
105152	PUBLIC ASSISTANCE-ST OPS	35,500.00-
105154	G/A-HAZARD MITIGATION	34,291,871.59-
105154 CF	G/A-HAZARD MITIGATION	2,522,144.88-
105156 CF	HAZARD MITIGATION-ST OPS	90,024.47-
	** GL 98100 TOTAL	185,212,280.45-
	*** FUND TOTAL	2,569.93

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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	2,459,876.00
12400 000100	CASH IN STATE TREASURY UNVERIFIED FEES	12,520.00
27600 040000 060000	FURNITURE AND EQUIPMENT EXPENSES OPERATING CAPITAL OUTLAY	1,467.82 2,434.00
	** GL 27600 TOTAL	3,901.82
27700 040000 060000 109655	ACC DEPR - FURNITURE & EQUIPMENT EXPENSES OPERATING CAPITAL OUTLAY G/A-TECHNICAL/PLNG ASSIST	305.85- 851.76- 0.00
	** GL 27700 TOTAL	1,157.61-
31100 040000 040000 100777 100777 107888 107888	ACCOUNTS PAYABLE EXPENSES CF EXPENSES CONTRACTED SERVICES CF CONTRACTED SERVICES FL HAZARDOUS MATERIALS P P CF FL HAZARDOUS MATERIALS P P	0.00 2,003.95- 0.00 110.48- 0.00 20,145.00-
	** GL 31100 TOTAL	22,259.43-
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	187.64-
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	8,292.20-
48600 000000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	83,334.28-
53600 000000	INVESTED IN CAPITAL ASSETS NET OF RELA BALANCE BROUGHT FORWARD	2,744.21-
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	2,358,322.45-
94100 040000 100777 107888	ENCUMBRANCES CF EXPENSES CF CONTRACTED SERVICES CF FL HAZARDOUS MATERIALS P P	2,759.05 1,315.60 252,794.24
	** GL 94100 TOTAL	256,868.89

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2017

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	2,759.05-
100777	CF CONTRACTED SERVICES	1,315.60-
107888	CF FL HAZARDOUS MATERIALS P P	252,794.24-
	** GL 98100 TOTAL	256,868.89-
	*** 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 17-18) 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 17/18 ADMINISTRATIVE ASSESSMENT CALCULATIONS

2191 Emergency Management Preparedness & Assistance Trust Fund (EMPA)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	1,889,857
Estimated OPS Salaries & Benefits with 3% Vacancy Rate	980,272
	<hr/>
	2,867,129
Approved Indirect Cost Rate for Administrative Assessments	24.13%
Estimated Administrative Assessment for EMPA	<hr/>
	691,838

2261 Federal Grants Trust Fund (FGTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	4,008,213
Estimated OPS Salaries & Benefits with 10% Vacancy Rate	1,498,774
	<hr/>
	5,506,987
Approved Indirect Cost Rate for Administrative Assessments	24.13%
Estimated Administrative Assessment for EMPA	<hr/>
	1,328,836

2339 Grants & Donations Trust Fund (GDTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	558,387
Estimated OPS Salaries & Benefits with 10% Vacancy Rate	1,212,914
	<hr/>
	1,771,301
Approved Indirect Cost Rate for Administrative Assessments	24.13%
Estimated Administrative Assessment for EMPA	<hr/>
	427,415

2510 Operating Trust Fund (OTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	726,692
Estimated OPS Salaries & Benefits with 0% Vacancy Rate	27,364
	<hr/>
	754,056
Approved Indirect Cost Rate for Administrative Assessments	24.13%
Estimated Administrative Assessment for EMPA	<hr/>
	181,954

2750 US Contributions Trust Fund (USCTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	889,756
Estimated OPS Salaries & Benefits with 10% Vacancy Rate	951,086
	<hr/>
	1,840,842
Approved Indirect Cost Rate for Administrative Assessments	24.44%
Estimated Administrative Assessment for EMPA	<hr/>
	449,902

FY 18/19 ADMINISTRATIVE ASSESSMENT CALCULATIONS

2191 Emergency Management Preparedness & Assistance Trust Fund (EMPA)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	2,059,338
Estimated OPS Salaries & Benefits with 3% Vacancy Rate	991,803
	<hr/>
	3,051,141
Approved Indirect Cost Rate for Administrative Assessments	24.13%
Estimated Administrative Assessment for EMPA	<hr/>
	736,240

2261 Federal Grants Trust Fund (FGTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	3,953,399
Estimated OPS Salaries & Benefits with 10% Vacancy Rate	<u>1,440,805</u>
	5,394,204
Approved Indirect Cost Rate for Administrative Assessments	<u>24.13%</u>
Estimated Administrative Assessment for EMPA	1,301,621

2339 Grants & Donations Trust Fund (GDTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	572,050
Estimated OPS Salaries & Benefits with 10% Vacancy Rate	<u>1,031,428</u>
	1,603,478
Approved Indirect Cost Rate for Administrative Assessments	<u>24.13%</u>
Estimated Administrative Assessment for EMPA	386,919

2510 Operating Trust Fund (OTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	715,490
Estimated OPS Salaries & Benefits with 0% Vacancy Rate	<u>29,379</u>
	744,869
Approved Indirect Cost Rate for Administrative Assessments	<u>24.13%</u>
Estimated Administrative Assessment for EMPA	179,737

2750 US Contributions Trust Fund (USCTF)

Estimated FTE Salaries & Benefit with 5% Vacancy Rate	607,187
Estimated OPS Salaries & Benefits with 16% Vacancy Rate	<u>859,934</u>
	1,467,122
Approved Indirect Cost Rate for Administrative Assessments	<u>24.44%</u>
Estimated Administrative Assessment for EMPA	358,565

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 2018-19 Legislative Budget Request:

COLUMN A01: ACTUAL PRIOR YEAR – FY 2016-17

PY A/P Not Certified Forward

Amount – \$884: Prior year accounts payable not certified forward included in line A and Line D.

Post Closing Statewide Financial Statement Adjustment – B3100006

Amount – (\$459): A/P for General Revenue Service Charge that was not posted until after year end closing.

Post Closing Statewide Financial Statement Adjustment – B3100015

Amount – \$9,266: A/R that was set up after year end closing.

Adjustment to Line A for PY Certified “B”

Amount – (\$3,992): Adjustment for prior year certified “B” to adjust line A.

STATE AND LOCAL GOVERNMENTS RATE AGREEMENT

EIN: 80-0749868

DATE:02/03/2017

ORGANIZATION:

FILING REF.: The preceding agreement was dated 02/11/2016

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	07/01/2017	06/30/2018	24.13	On Site	Emergency Management
FINAL	07/01/2015	06/30/2016	24.44	On Site	Disaster
PROV.	07/01/2016	06/30/2018	24.44		Use same rates and conditions as cited for the FYE 6/30/16 -Disaster

*BASE

Direct salaries and wages including all fringe benefits.

ORGANIZATION: Florida Division of Emergency Management

AGREEMENT DATE: 2/3/2017

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.

Your next proposal based on actual costs for the fiscal year ending 06/30/17 is due in this office by 12/31/17.

This Rate Agreement is issued in accordance with the Customer Service Agreement (CSA) between DHHS/CAS and FEMA.

ORGANIZATION: Florida Division of Emergency Management
AGREEMENT DATE: February 03, 2017

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 Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, 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)

2/24/17
(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 03, 2017

(Date)

HHS Representative: Michael Phillips

Telephone: (214) 767-3236

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 2017 projects the revenues for this fund. Based on the conference report the projected revenues for Fiscal Year 2017-18 are \$14,800,000 and the projected revenues for FY 2018-19 are \$15,000,000. 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%. It is not anticipated that these revenues will increase by any more than 7% each year. The interest for this fund is based on the actual interest earned for FY 2016-17.

State Fees Calculation

FY 2014-15 Receipts	\$1,202,958
FY 2015-16 Receipts	\$1,232,241
FY 2016-17 Receipts	\$1,332,255

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 Increase
 $(\$1,332,255 - \$1,232,241) / \$1,232,241 = 7\%$

FY 2017-18 Revenue Calculation
 $\$1,332,255 \times 1.07 = \$1,425,513$

FY 2017-18 Revenue Calculation
 $\$1,425,513 \times 1.07 = \$1,525,299$

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: \$16,336,002 FY 17-18 Estimated Revenue
(\$7,309,061) Exempt from 5% (Base grants to 67 counties)
(\$ 7,600) Service Charge to GR @ 8%
(\$ 691,838) Transfer to 2021 Administrative Assessments
(\$5,000,000) BOB Trust Fund Sweep

\$3,327,503 Estimated revenues not exempt from 5% reserve

\$3,327,503 X .05% = \$166,375.15

**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 2018-19 Legislative Budget Request:

COLUMN A01: ACTUAL PRIOR YEAR – FY 2016-17

Reclass of PY Accounts Payable

Amount – \$1,364: Reclass prior year accounts payable not certified included in line A and Line D.

Post Closing Statewide Financial Statement Adjustment – B3100007

Amount - \$3,037,092: Classified by a state-wide financial statement adjustment to set up a receivable from the Department of Revenue after financial statements were closed.

Post Closing Statewide Financial Statement Adjustment – B3100007

Amount – (\$1,851): A/P for General Revenue Service Charge that was not posted until after year end closing.

Compensated Absences Adjustment

Amount - \$1,401: 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.

PY A/P Not Certified Forward

Amount – \$5,901: Prior year accounts payable not certified forward included in line A and Line D.

Adjustment to Line A for PY Certified “B”

Amount – (\$3,118,875): Adjustment for prior year certified “B” to adjust line A.

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, US Department of Commerce 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 2018-19 Legislative Budget Request:

COLUMN A01: ACTUAL PRIOR YEAR – FY 2016-17

Adjustment to Line A for PY Certified “B”

Amount – (\$4,415,880): Adjustment for prior year certified “B” to adjust line A.

PY A/P Not Certified Forward

Amount – \$741,033: Prior year accounts payable not certified forward included in line A and Line D.

Reclass of PY Accounts Payable

Amount – \$16,367: Reclass prior year accounts payable not certified included in line A and Line D.

Post Closing Statewide Financial Statement Adjustment – B3100008

Amount - \$2,749,667: Classified by a statewide financial statement adjustment to set up a receivable of federal funds to be received from a federal agency.

Post Closing Statewide Financial Statement Adjustment – B3100002

Amount - \$11,613: Classified by a statewide financial statement adjustment to adjust an estimated revenue after financial statements closed.

Post Closing Statewide Financial Statement Adjustment – B3100016

Amount - \$(7,350): Classified by a statewide financial statement adjustment to set up and accounts payable in a non-operating category paid to another state agency.

Post Closing Statewide Financial Statement Adjustment – B3100008

Amount - \$(9,266): Classified by a statewide financial statement adjustment to set up an accounts payable for indirect costs after financial statements closed.

Post Closing Statewide Financial Statement Adjustment – B3100008

Amount - \$(15,950): Classified by a statewide financial statement to set up deferred revenue after financial statements were closed.

Compensated Absences Adjustment

Amount - \$1,401: 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 or 35% of the investment income 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. For FY 18/19, the revenue being estimated is based on the 6/30/16 audited financial statements from the Florida Hurricane Catastrophe Fund. The revenue is estimated as follows:

Investment income as of 6/30/16	\$71,159,000
Distribution Rate per S 215.555, F.S.	<u>x 35%</u>
Revenue Estimated to be Distributed	\$24,905,650

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: \$55,801,105 FY 17-18 Estimated Revenue
(\$45,067,964) Exempt from 5% (Disaster State Match)
(\$10,000,000) Exempt from 5% (Transfer from Hurricane Catastrophe Fund)
(\$ 49,659) FY 17-18 Estimated Service Charge to GR
(\$ 427,415) FY 17-18 Estimated Administrative Assessment
\$ 256,067 Estimated Revenues not exempt from 5% reserve

$\$256,067 \times 5\% = \$12,803.35$

**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 2018-19 Legislative Budget Request:

COLUMN A01: ACTUAL PRIOR YEAR – FY 2016-17

Adjustment to Line A for PY Certified “B”

Amount – (\$13,375,195): Adjustment for prior year certified “B” to adjust line A.

PY A/P Not Certified Forward

Amount – \$4,902: Prior year accounts payable not certified forward included in line A and Line D.

Post Closing Statewide Financial Statement Adjustment – B31000XX

Amount - \$48,410: Classified by a statewide financial statement adjustment to adjust the contract/grant receivable general ledger after financial statement closing.

**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 2018-19 Legislative Budget Request:

APPROPRIATION CATEGORY/YEAR	EXPENDITURES	ENCUMBERANCES	UNENCUMBERED BALANCE	TOTAL
140527-11	\$119,005	\$122,800	\$46,044.94	\$287,849.94
140527-12	\$122,679	\$	\$193,401.95	\$316,080.95
140527-13	\$661,370.40	\$946,103.79	\$140,316.49	\$1,747,790.68
140527-14		\$1,653,519	\$1,346,481	\$3,000,000
140527-15			\$3,000,000	\$3,000,000
140527-16			\$3,000,000	\$3,000,000
	\$903,054.40	\$2,722,422.79	\$7,726,244.38	\$11,351,721.57

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 2017-18 and 2018-19.

Fee Collections:

FY 2016-17 \$2,364,281

Estimated Fee Collections:

FY 2017-18 \$2,600,000

FY 2018-19 \$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 17-18 Estimated Revenue
	(\$ 208,000)	Service Charge to GR @ 8%
	(\$ 181,954)	Transfer to 2021-Administrative Assessments

	\$2,210,046	Estimated revenues not exempt from 5% reserve

$\$2,210,046 \times .05\% = \$110,502.30$

**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 2018-19 Legislative Budget Request:

COLUMN A01: ACTUAL PRIOR YEAR – FY 2016-17

Adjustment to Line A for PY Certified "B"

Amount – (\$149,722): Adjustment for prior year certified "B" to adjust line A.

PY A/P Not Certified Forward

Amount – \$100: Prior year accounts payable not certified forward included in line A and Line D.

Reclass of PY Accounts Payable

Amount – \$148: Reclass prior year accounts payable not certified included in line A and Line D.

Compensated Absences Adjustment

Amount - \$9,358: Adjustment required adjusting Line A (Unreserved Fund Balance as of July 1) for a non-budgetary expenditure that was included in the computation of the beginning fund balance.

Post Closing Statewide Financial Statement Adjustment – B3100010

Amount – (\$52,954): A/P for General Revenue Service Charge that was not posted until after year end closing.

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 2018-19 Legislative Budget Request:

COLUMN A01: ACTUAL PRIOR YEAR – FY 2016-17

Adjustment to Line A for PY Certified "B"

Amount – (\$136,955,086): Adjustment for prior year certified "B" to adjust line A.

PY A/P Not Certified Forward

Amount – \$60,634: Prior year accounts payable not certified forward included in line A and Line D.

Reclass of PY Accounts Payable

Amount – (\$2,497): Reclass prior year accounts payable not certified included in line A and Line D.

Post Closing Statewide Financial Statement Adjustment – B3100003

Amount - \$2,570: Classified by a statewide financial statement adjustment to record a transfer to another state agency not reflected in trial balance.

Post Closing Statewide Financial Statement Adjustment – B3100019

Amount – (\$12,584,756): Classified by a statewide financial statement adjustment to a receivable of federal funds to be received from a federal agency.

Post Closing Statewide Financial Statement Adjustment – B3100019

Amount – (\$15,158): Classified by a statewide financial statement adjustment to adjust a receivable of federal funds for FDOT.

Post Closing Statewide Financial Statement Adjustment – B3100019

Amount – (\$10,035,691): Classified by a statewide financial statement adjustment to set up deferred revenue.

Post Closing Statewide Financial Statement Adjustment – B31000XX

Amount – (\$7,311,040): Classified by a statewide financial statement adjustment to adjust deferred revenue.

Post Closing Statewide Financial Statement Adjustment – B31000XX

Amount – (\$34,866,985): Classified by a statewide financial statement set up current year deferred inflows.

Post Closing Statewide Financial Statement Adjustment – B31000XX

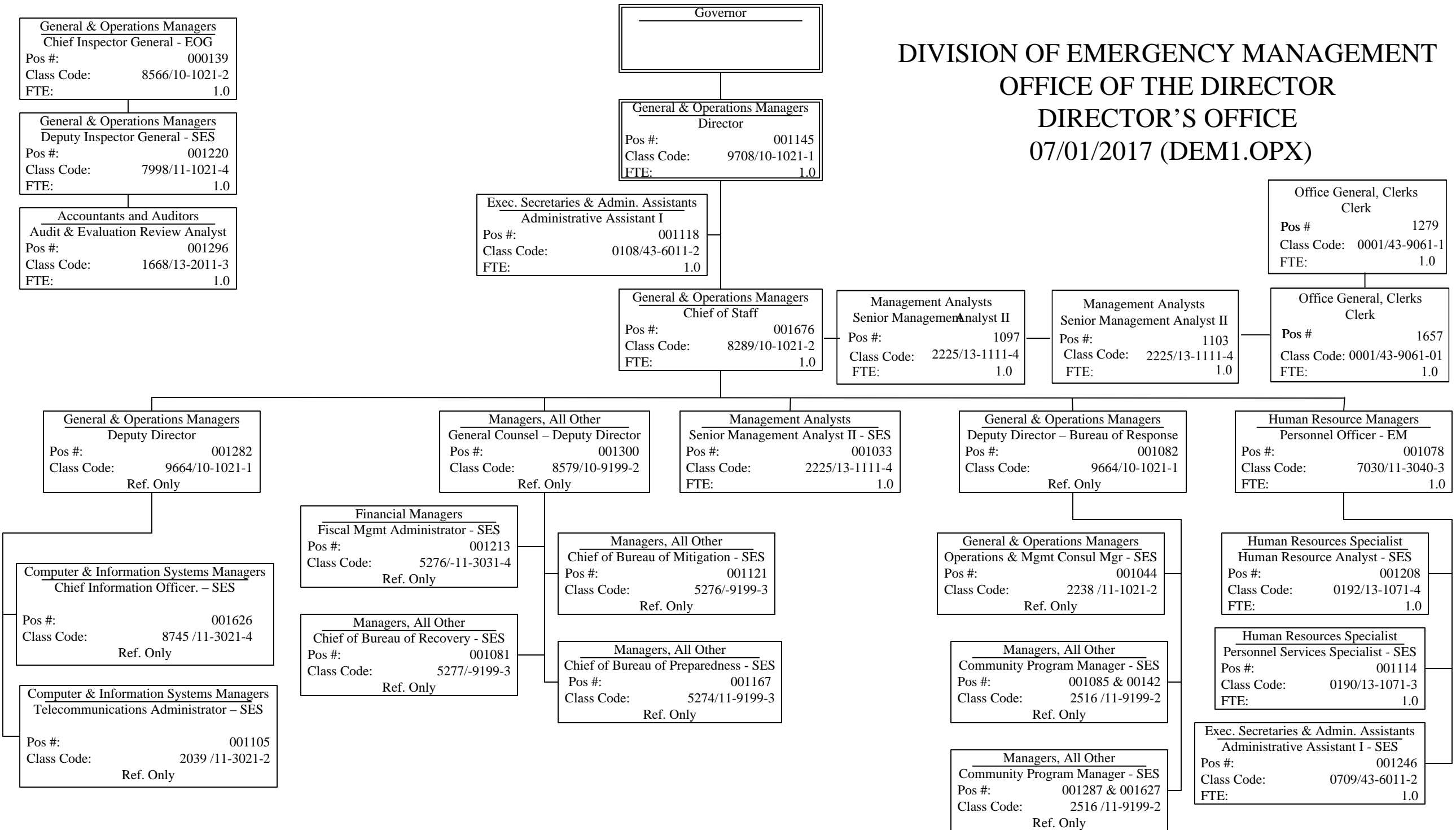
Amount - \$1,104,982: Classified by a statewide financial statement adjustment to adjust the contract/grant receivable general ledger after financial statement closing.

Schedule VII: Agency Litigation Inventory

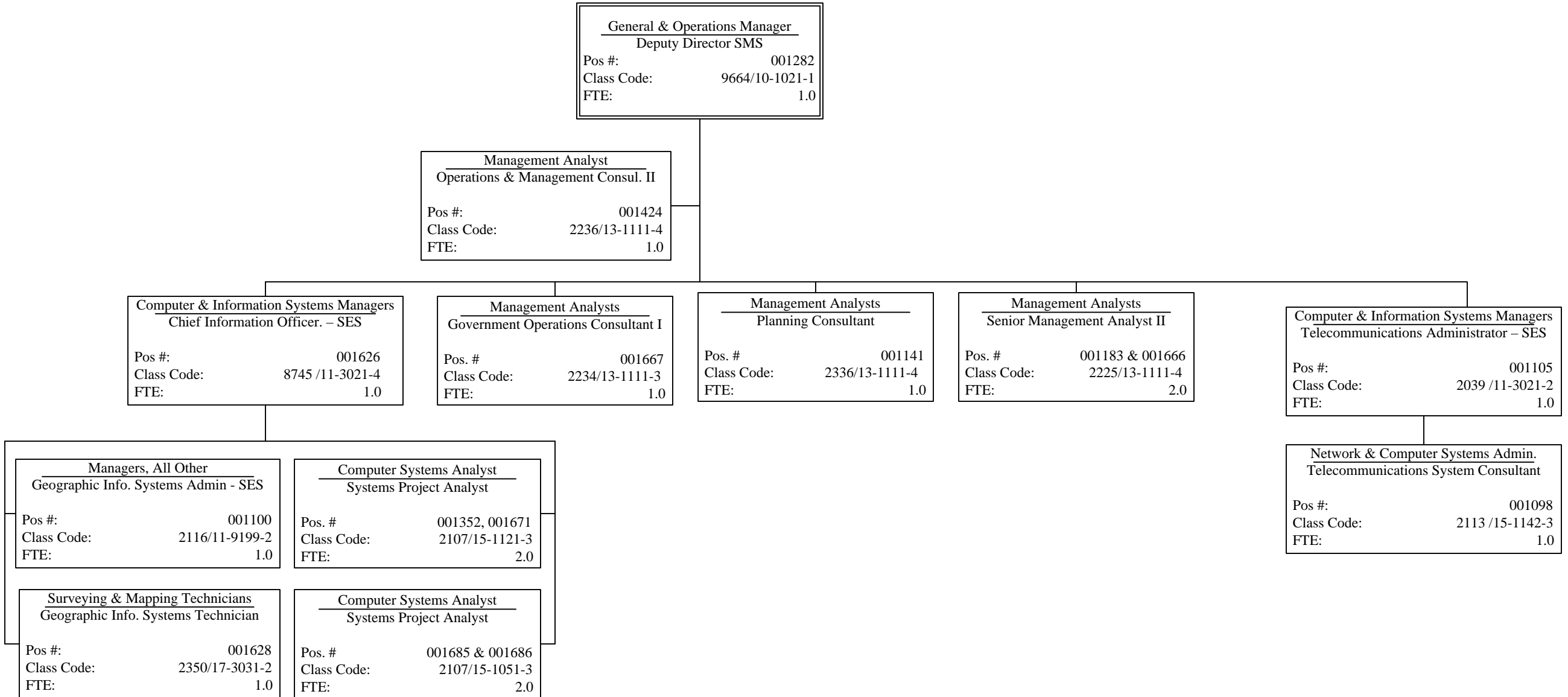
For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Division of Emergency Management		
Contact Person:	Jaxon Lear	Phone Number:	(850) 815-4154
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Rebuild Northwest Florida, Inc., Plaintiff, vs. Federal Emergency Management Agency, an Agency of the Department of Homeland Security; Florida Division of Emergency Management, an Agency of the State of Florida, Defendants.		
Court with Jurisdiction:	US District Court for the Northern District of Florida, Pensacola Div.		
Case Number:	3:17-cv-00441-MCR-CJK		
Summary of the Complaint:	Rebuild claims that it is entitled to remaining vested funds from four previous disasters grant programs, since it is the only eligible recipient left, and the agreement states that all funds should be distributed. FEMA denied Rebuild’s request to change budget and extend period of performance. Rebuild asks for declaratory judgement.		
Amount of the Claim:	\$16,758,609		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	Last Action: Received copy of complaint and exhibits on June 30, 2017. Next Action: Return Service of Summons by July 30, 2017.		
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	
	X	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).	N/A		

**DIVISION OF EMERGENCY MANAGEMENT
OFFICE OF THE DIRECTOR
DIRECTOR'S OFFICE
07/01/2017 (DEM1.OPX)**



DIVISION OF EMERGENCY MANAGEMENT
OFFICE OF THE DIRECTOR
OFFICE OF POLICY AND FINANCIAL MANAGEMENT
 07/01/17 (DEM1A.OPX)



DIVISION OF EMERGENCY MANAGEMENT
 OFFICE OF THE DIRECTOR
 OFFICE OF POLICY AND FINANCIAL MANAGEMENT
 07/01/17 (DEM1A1.OPX)

<u>General & Operations Managers</u>	
Deputy Director – General Counsel	
Pos #:	001300
Class Code:	9664/10-1021-1
FTE:	1.0

<u>Financial Managers</u>	
Fiscal Management Administrators – SES	
Pos #:	001213
Class Code:	8634/1-3031-4
FTE:	1.0

<u>Financial Managers</u>	
Accounting Services Administrator – SES	
Pos #:	001265
Class Code:	1448/11-3031-2
FTE:	1.0

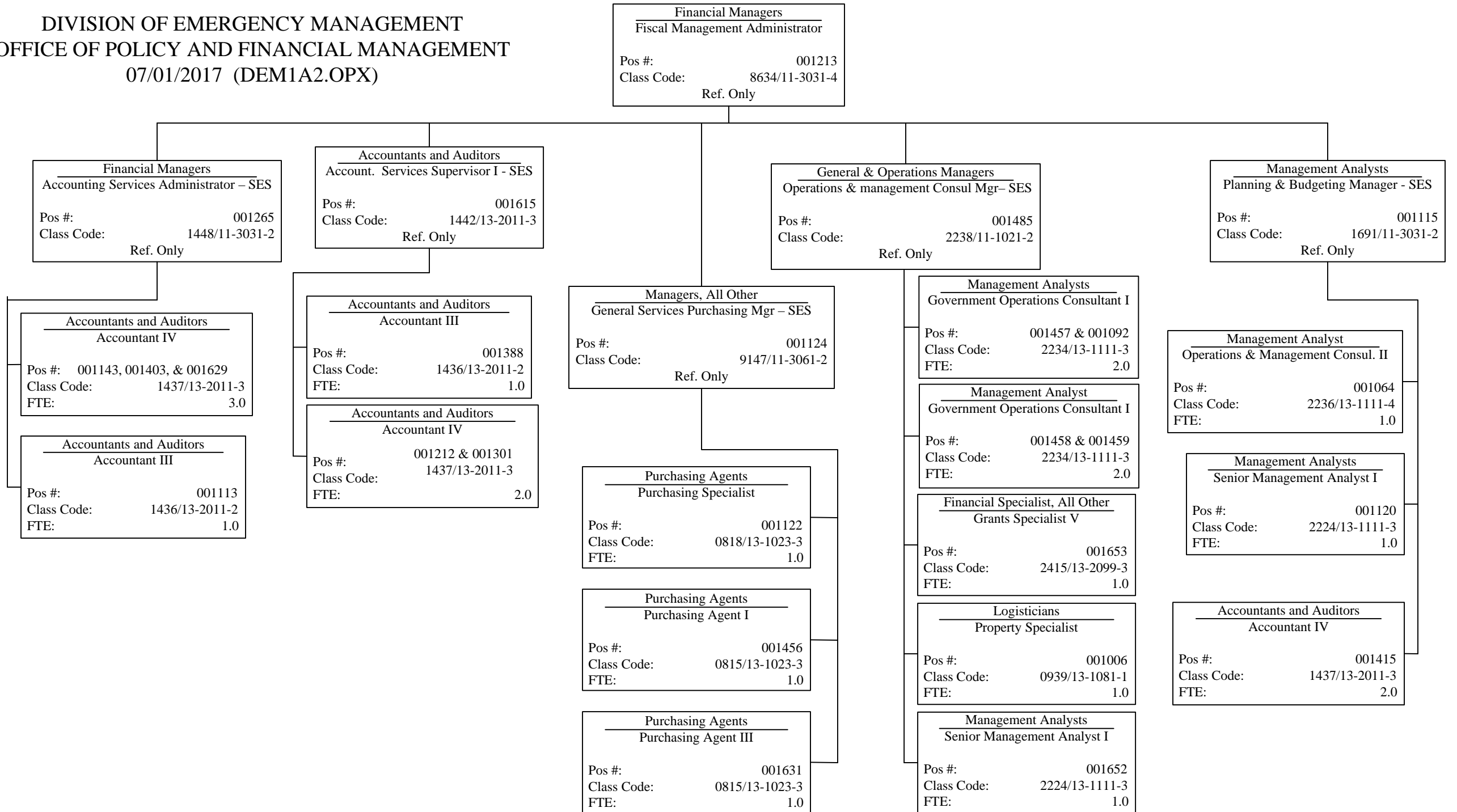
<u>Accountants and Auditors</u>	
Acct. Serv. Supervisor I - SES	
Pos #:	001615
Class Code:	1442/13-2011-3
FTE:	1.0

<u>Management Analysts</u>	
Planning & Budgeting Manager - SES	
Pos #:	001115
Class Code:	1691/11-3031-2
FTE:	1.0

<u>Managers, All Other</u>	
General Services Purchasing Mgr – SES	
Pos #:	001124
Class Code:	9147/11-3061-2
FTE:	1.0

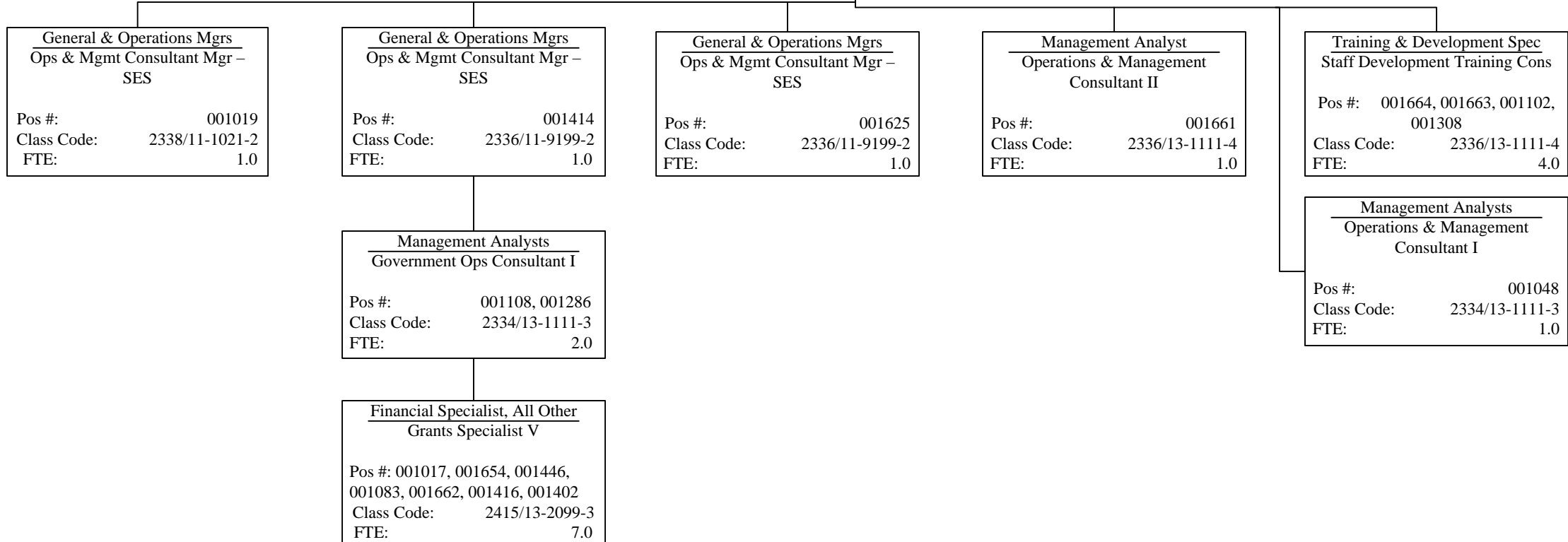
<u>General & Operations Managers</u>	
Operations & management Consul Mgr– SES	
Pos #:	001485
Class Code:	2238/11-1021-2
FTE:	1.0

**DIVISION OF EMERGENCY MANAGEMENT
OFFICE OF POLICY AND FINANCIAL MANAGEMENT
07/01/2017 (DEM1A2.OPX)**

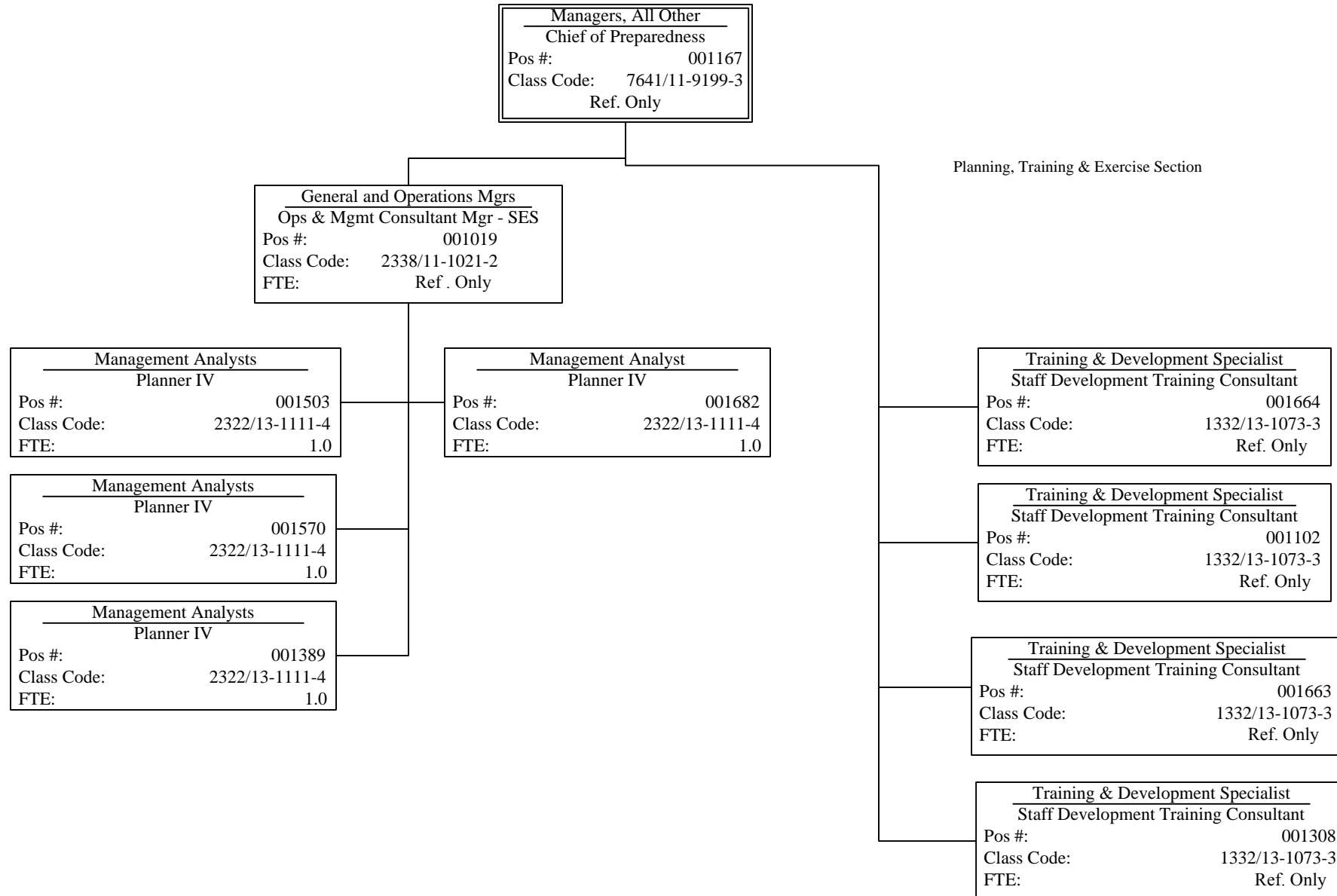


DIVISION OF EMERGENCY MANAGEMENT
BUREAU OF PREPAREDNESS
OFFICE OF BUREAU CHIEF
 07/01/2017

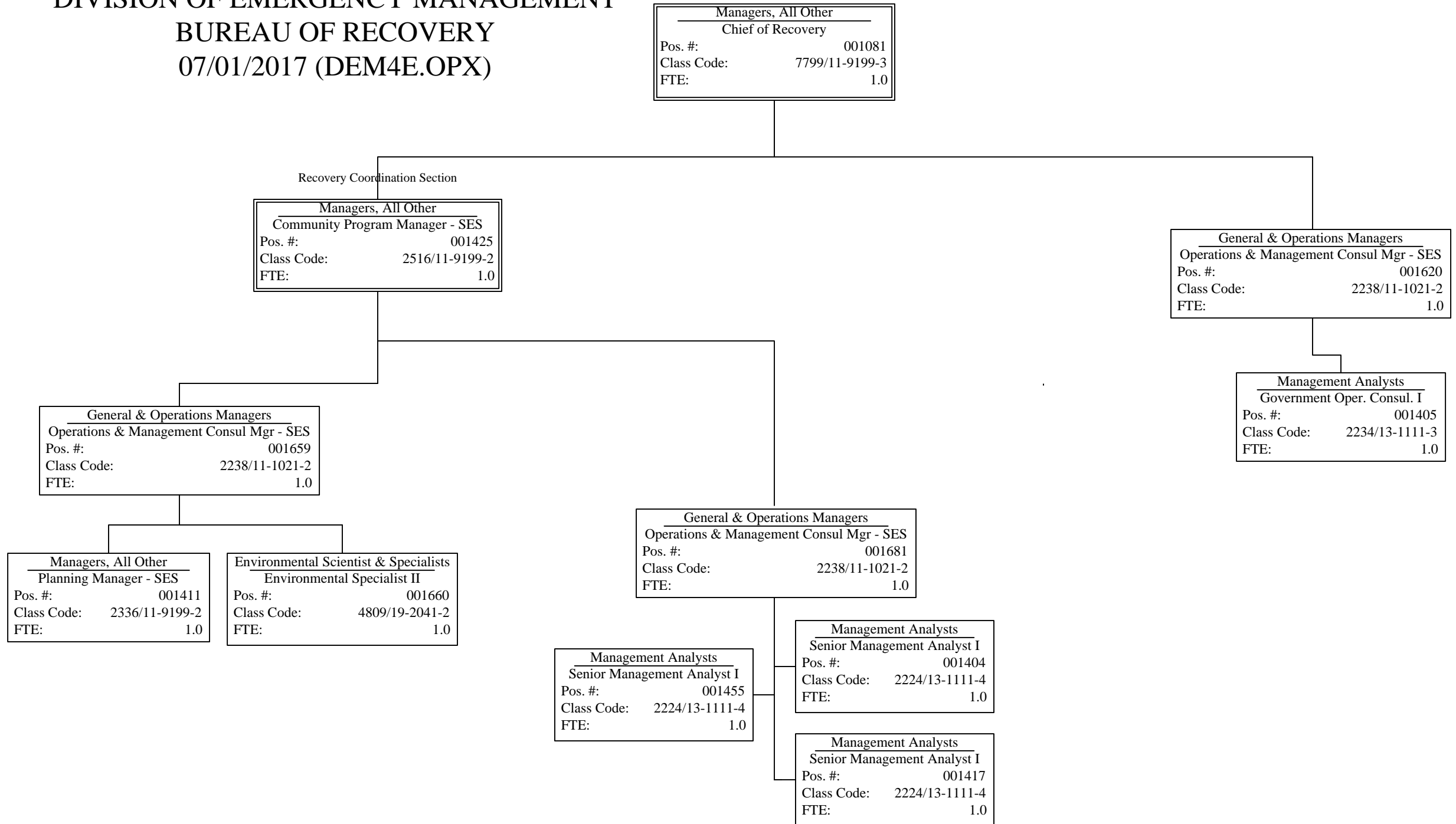
<u>Managers, All Other</u>	
Chief Bureau of Preparedness	
Pos #:	001167
Class Code:	5274/11-9199-3
FTE:	1.0



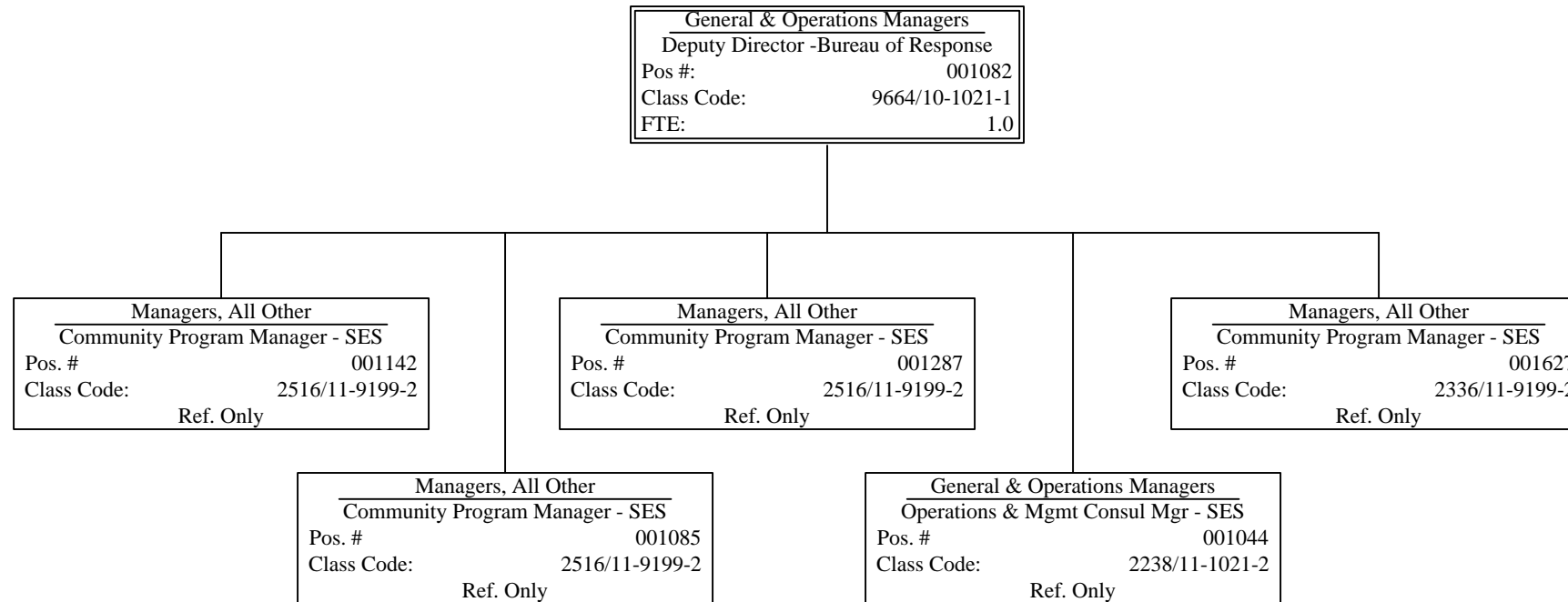
DIVISION OF EMERGENCY MANAGEMENT
BUREAU OF PREPAREDNESS
PLANNING, TRAINING & EXERCISE SECTION
07/01/2017 (DEM3A.OPX)



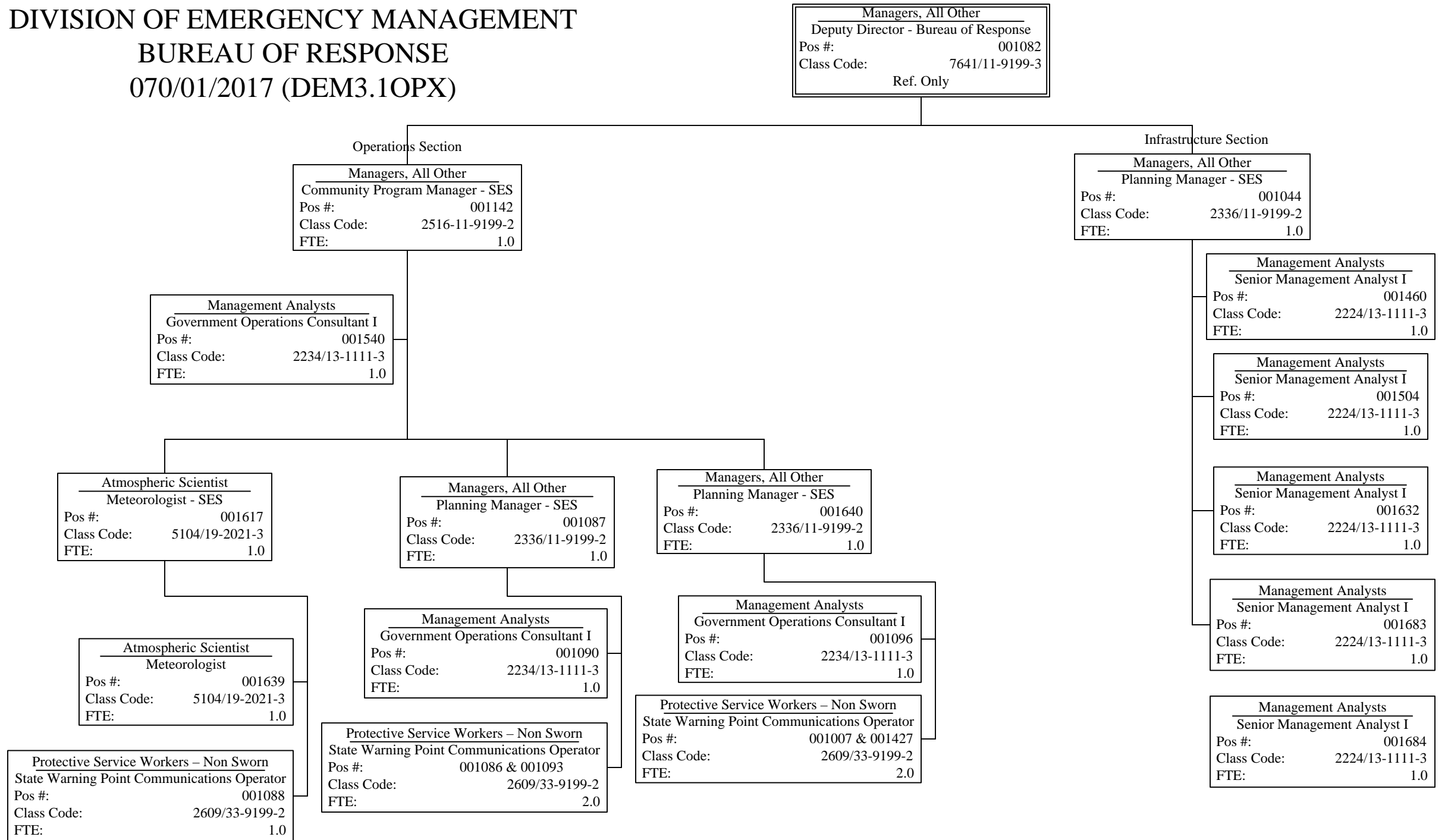
DIVISION OF EMERGENCY MANAGEMENT
 BUREAU OF RECOVERY
 07/01/2017 (DEM4E.OPX)



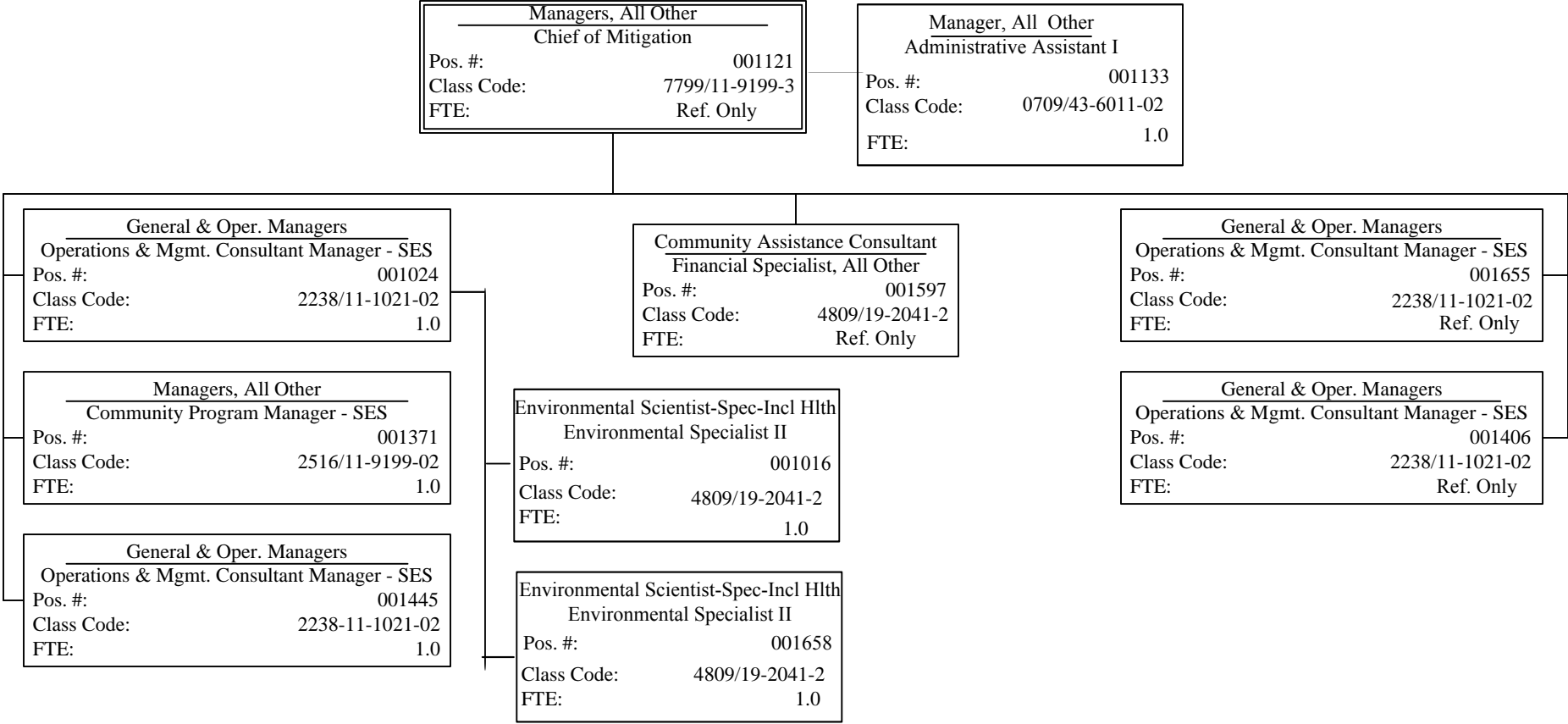
DIVISION OF EMERGENCY MANAGEMENT
 BUREAU OF RESPONSE
 OFFICE OF BUREAU CHIEF
 07/01/17 (DEM3B.OPX)



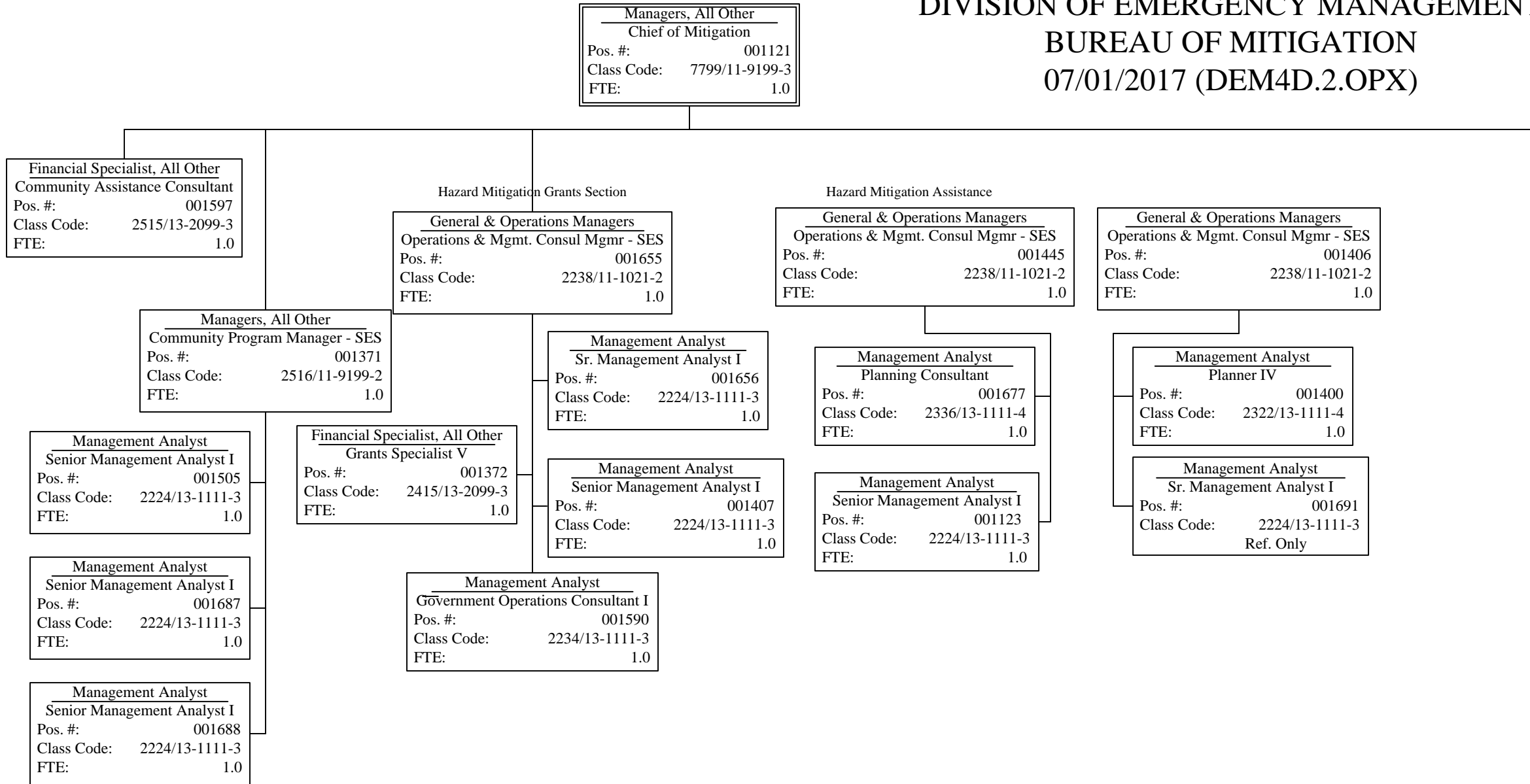
**DIVISION OF EMERGENCY MANAGEMENT
BUREAU OF RESPONSE
070/01/2017 (DEM3.1OPX)**



DIVISION OF EMERGENCY MANAGEMENT
 BUREAU OF MITIGATION
 OFFICE OF THE BUREAU CHIEF
 07/01/2017 (DEM4D.OPX)



**DIVISION OF EMERGENCY MANAGEMENT
BUREAU OF MITIGATION
07/01/2017 (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: 9/20/17
Project Name: N/A	Is this project included in the Agency's LRPP? N/A _____ Yes _____ No
FY 2018 - 2019 LBR Issue Code: N/A	FY 2018 -2019 LBR Issue Title: N/A
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: (If applicable)	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 vendor 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) 815-4603
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

Office of Policy and Budget – July 2017

Schedule XIV
Variance from Long Range Financial Outlook

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

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2017 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 2018-2019 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 2018-2019 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	66.9	67.9
b				
c				
d				
e				
f				

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

Variance due to an adjustment made after the June 30, 2016 quarterly report was published.

* 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/Division of Emergency Management
Name: Susanne McDaniel
Phone: (850) 815-4603
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 N/A	Current Fiscal Year N/A	Next Fiscal Year (Request Year) N/A
5. Amount of revenue remitted		
Prior Fiscal Year N/A	Current Fiscal Year N/A	Next Fiscal Year (Request Year) N/A
6. Value of capital improvement		
N/A		
7. Remaining amount of capital improvement		
N/A		
8. Amount of state appropriations		
Prior Fiscal Year N/A	Current Fiscal Year N/A	Next Fiscal Year (Request Year) N/A



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

**31700100
Division of Emergency Management**

Schedule I Series

**Legislative Budget Request
2018-2019**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Executive Office of the Governor **Budget Period: 2018-2019**
Program: Division of Emergency Management
Fund: Operating Trust Fund

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

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input checked="" 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 type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2016 -2017	FY 2017 -2018	FY 2018 -2019
Receipts:			
Hazardous Materials	2,364,281	2,600,000	2,600,000
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Fee Collection to Line (A) - Section III	2,364,281	2,600,000	2,600,000

<u>SECTION II - FULL COSTS</u>			
Direct Costs:			
Salaries and Benefits	610,774	793,456	816,091
Other Personal Services	27,694	86,709	86,709
Expenses	186,275	255,113	255,113
Operating Capital Outlay	_____	4,650	4,650
Contracted Services	135,983	202,722	402,722
Risk Management	4,922	6,694	_____
Transfer to DMS/HR Services	3,238	4,720	_____
Fl Hazardous Materials Program Planning	1,068,927	1,286,597	1,286,597
Data Processing Services	3,560	16,631	-
Indirect Costs Charged to Trust Fund	133,654	181,954	179,737
Total Full Costs to Line (B) - Section III	2,175,027	2,839,246	3,031,619

Basis Used: Exhibit B and Schedule I

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	2,364,281	2,600,000
TOTAL SECTION II	(B)	2,175,027	3,031,619
TOTAL - Surplus/Deficit	(C)	189,254	(239,246)

EXPLANATION of LINE C:

The Schedule I unreserved fund balance rolling forward on July 1, 2017 was \$2,140,314. A balance of \$1,692,068 is estimated to roll forward on July 1, 2018. A balance of \$942,848 is the estimated balance on June 30, 2019.

Schedule IA - Part I: Examination of Regulatory Fees

Department: FDEM/Response/Technological Hazards

Regulatory Service to or Oversight of Businesses or Professions Program:
Emergency Planning Community Right to know Act (EPCRA)

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? Combined multiple facility chemical filings into EPlan database, allowing staff to more easily find and identify fee payments and possible non-filers.
2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year? Currently working to add non-filing capability to database tracking program, allowing staff to concentrate on finding non-filing hazardous chemical facilities. Not yet implemented. Add Toxic Release Inventory tracking, streamlining fee payment system.
3. Is the regulatory activity an appropriate function that the agency should continue at its current level? Yes, fees allow program to be self-sustaining.
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 charged are in State statute, and have not changed since the inception, 1999.
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, fees allow program to be self-sustaining.
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? Not applicable. Fees based upon hazardous chemicals stored at facility.

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. Yes, fees allow program to be self-sustaining

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. Yes, fees allow program to be self-sustaining

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018 - 19
Trust Fund Title:	Executive Office of the Governor
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	Emergency Management / 31700100
	2021

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	222,434	(A)		222,434
ADD: Other Cash (See Instructions)	0	(B)		0
ADD: Investments	1,678,789	(C)		1,678,789
ADD: Outstanding Accounts Receivable	2,459	(D)	9,266	11,725
ADD: _____	0	(E)		0
Total Cash plus Accounts Receivable	1,903,682	(F)	9,266	1,912,948
LESS: Allowances for Uncollectibles	0	(G)		0
LESS: Approved "A" Certified Forwards	1,500	(H)		1,500
Approved "B" Certified Forwards	16,762	(H)		16,762
Approved "FCO" Certified Forwards	0	(H)		0
LESS: Other Accounts Payable (Nonoperating)	160	(I)	459	619
LESS: _____	0	(J)		0
Unreserved Fund Balance, 07/01/17	1,885,260	(K)	8,807	1,894,067 **

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: 2018 - 19
Trust Fund Title:	Executive Office of the Governor
Budget Entity:	Emergency Management Preparedness & Assistance
LAS/PBS Fund Number:	Emergency Management / 31700100
	2191

	Balance as of 6/30/2017	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,302,566 (A)		3,302,566
ADD: Other Cash (See Instructions)	0 (B)		0
ADD: Investments	7,155,812 (C)		7,155,812
ADD: Outstanding Accounts Receivable	11,542 (D)	3,037,092	3,048,634
ADD: _____	0 (E)		0
Total Cash plus Accounts Receivable	10,469,920 (F)	3,037,092	13,507,012
LESS: Allowances for Uncollectibles	0 (G)		0
LESS: Approved "A" Certified Forwards	217,433 (H)		217,433
Approved "B" Certified Forwards	3,194,499 (H)		3,194,499
Approved "FCO" Certified Forwards	0 (H)		0
LESS: Other Accounts Payable (Nonoperating)	11,071 (I)	1,851	12,922
LESS: _____	0 (J)		0
Unreserved Fund Balance, 07/01/17	7,046,917 (K)	3,035,241	10,082,158 **

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: 2018 - 19
Trust Fund Title:	Executive Office of the Governor
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	Emergency Management / 31700100
	2261

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	28,747	(A)		28,747
ADD: Other Cash (See Instructions)	0	(B)		0
ADD: Investments	0	(C)		0
ADD: Outstanding Accounts Receivable	0	(D)	2,749,667	2,749,667
ADD: Anticipated Grant Receivable	5,243,090	(E)	(2,717,100)	2,525,990
Total Cash plus Accounts Receivable	5,271,837	(F)	32,567	5,304,404
LESS: Allowances for Uncollectibles	0	(G)		0
LESS: Approved "A" Certified Forwards	98,301	(H)	16,616	114,917
Approved "B" Certified Forwards	3,513,600	(H)		3,513,600
Approved "FCO" Certified Forwards	0	(H)		0
LESS: Other Accounts Payable (Nonoperating)	1,659,936	(I)		1,659,936
LESS:	0	(J)	15,950	15,950
Unreserved Fund Balance, 07/01/17	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

Department Title:	Budget Period: 2018 - 19
Trust Fund Title:	Executive Office of the Governor
Budget Entity:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	Emergency Management / 31700100
	2339

	Balance as of 6/30/2017		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	11,296,465	(A)			11,296,465
ADD: Other Cash (See Instructions)	0	(B)			0
ADD: Investments	28,821,150	(C)			28,821,150
ADD: Outstanding Accounts Receivable	2,006,048	(D)	48,410		2,054,458
ADD: _____	0	(E)			0
Total Cash plus Accounts Receivable	42,123,663	(F)	48,410		42,172,073
LESS: Allowances for Uncollectibles	0	(G)			0
LESS: Approved "A" Certified Forwards	123,401	(H)			123,401
Approved "B" Certified Forwards	1,728,446	(H)			1,728,446
Approved "FCO" Certified Forwards	13,448,667	(H)			13,448,667
LESS: Other Accounts Payable (Nonoperating)	37,579	(I)			37,579
LESS: _____	0	(J)			0
Unreserved Fund Balance, 07/01/17	26,785,570	(K)	48,410		26,833,980 **

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

	Balance as of 6/30/2017	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,459,876 (A)		2,459,876
ADD: Other Cash (See Instructions)	12,520 (B)		12,520
ADD: Investments	0 (C)		0
ADD: Outstanding Accounts Receivable	0 (D)		0
ADD: Anticipated Receivables	(E)		0
Total Cash plus Accounts Receivable	2,472,396 (F)	0	2,472,396
LESS: Allowances for Uncollectibles	0 (G)		0
LESS: Approved "A" Certified Forwards	22,259 (H)		22,259
Approved "B" Certified Forwards	256,869 (H)		256,869
Approved "FCO" Certified Forwards	0 (H)		0
LESS: Other Accounts Payable (Nonoperating)	0 (I)	52,954	52,954
LESS: _____	0 (J)		0
Unreserved Fund Balance, 07/01/17	2,193,268 (K)	(52,954)	2,140,314 **

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: 2018 - 19
Trust Fund Title:	Executive Office of the Governor
Budget Entity:	US Contributions Trust Fund
LAS/PBS Fund Number:	Emergency Management / 31700100
	2750

	Balance as of 6/30/2017		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	178,699	(A)		178,699
ADD: Other Cash (See Instructions)	0	(B)		0
ADD: Investments	0	(C)		0
ADD: Outstanding Accounts Receivable	42,178,025	(D)	(11,494,932)	30,683,093
ADD: Anticipated Receivable	0	(E)	25,785,985	25,785,985
Total Cash plus Accounts Receivable	42,356,724	(F)	14,291,053	56,647,777
LESS: Allowances for Uncollectibles	0	(G)		0
LESS: Approved "A" Certified Forwards	149,006	(H)		149,006
Approved "B" Certified Forwards	4,285,055	(H)		4,285,055
Approved "FCO" Certified Forwards	0	(H)		0
LESS: Other Accounts Payable (Nonoperating)	0	(I)		0
LESS: Unearned Revenue	0	(J)	17,346,731	17,346,731
LESS: GL 47300 Deferred Inflows	0	(J)	34,866,985	34,866,985
Unreserved Fund Balance, 07/01/17	37,922,663	(K)	(37,922,663)	(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.

Office of Policy and Budget - July 2017

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2018 - 19
Department Title:	Executive Office of the Governor
Trust Fund Title:	Administrative Trust Fund
LAS/PBS Fund Number:	2021

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,901,833 (A)
--	----------------------

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment #310006 A/P Set up after Year End Closing	(459) (C)
---	------------------

SWFS Adjustment #B3100015 A/R set up after Year End Closing	9,266 (C)
---	------------------

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(16,762) (D)
---	---------------------

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

A/P not C/F-Operating Categories	190 (D)
----------------------------------	----------------

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

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

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

ADJUSTED BEGINNING TRIAL BALANCE:	1,894,067 (E)
--	----------------------

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,894,067 (F)
--	----------------------

DIFFERENCE:	0 (G)*
--------------------	---------------

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2018 - 19
Department Title:	Executive Office of the Governor
Trust Fund Title:	Emergency Management Preparedness & Assistance
LAS/PBS Fund Number:	2191

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017	
Total all GLC's 5XXXX for governmental funds;	
GLC 539XX for proprietary and fiduciary funds	10,227,488 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	0 (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment #3100007 Accounts Receivable from DOR	3,037,092 (C)
SWFS Adjustment #3100007 A/P Set up After Closing	(1,851) (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(3,194,499) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	0 (D)
A/P not C/F-Operating Categories	13,928 (D)
	0 (D)
	0 (D)
	0 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	10,082,158 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	10,082,158 (F)
DIFFERENCE:	(0) (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title: Budget Period: 2018 - 19
Executive Office of the Governor
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017

Total all GLC's 5XXXX for governmental funds; (2,264,816) (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 #B3100008 A/R Set up After Closing 2,749,667 (C)

SWFS Adjustment #B3100016 A/P Set Up After Closing (7,350) (C)

SWFS Adjustment #B3100008 A/P Set Up After Closing (9,266) (C)

SWFS Adjustment #B3100002 Expenditure Correction 11,613 (C)

SWFS Adjustment #B3100008 Unearned Revenue (15,950) (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (3,513,600) (D)

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

A/P not C/F-Operating Categories 523,713 (D)

Anticipated Grant Receivable 2,525,990 (D)

0 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 0 (E)

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

DIFFERENCE: (0) (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2018 - 19
Department Title: Executive Office of the Governor
Trust Fund Title: Grants & Donations Trust Fund
LAS/PBS Fund Number: 2339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017	
Total all GLC's 5XXXX for governmental funds;	
GLC 539XX for proprietary and fiduciary funds	40,904,209 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	0 (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment #B31000XX A/R Adj After Year End Closing	48,410 (C)
SWFS Adjustment # and Description	0 (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(1,728,446) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(13,448,667) (D)
A/P not C/F-Operating Categories	531,790 (D)
GL 35300 - Balance Brought Forward	526,684 (D)
	0 (D)
	0 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	26,833,980 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	26,833,980 (F)
DIFFERENCE:	0 (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2018 - 19
Department Title:	Executive Office of the Governor
Trust Fund Title:	Operating Trust Fund
LAS/PBS Fund Number:	2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017	
Total all GLC's 5XXXX for governmental funds;	
GLC 539XX for proprietary and fiduciary funds	2,358,322 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	0 (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment #B3100010 General Revenue Service Chg	(52,954) (C)
SWFS Adjustment # and Description	0 (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(256,869) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	0 (D)
A/P not C/F-Operating Categories	188 (D)
GL 38600 - Current Compensated Absences Liability	8,292 (D)
GL 48600 - Compensated Absences Liability	83,334 (D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	2,140,314 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	2,140,314 (F)
DIFFERENCE:	(0) (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title: Budget Period: 2018 - 19
Executive Office of the Governor
Trust Fund Title: US Contributions Trust Fund
LAS/PBS Fund Number: 2750

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2017	
Total all GLC's 5XXXX for governmental funds;	39,626,391 (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 #B3100003 - Transfer to Other Agencies	2,570 (C)
SWFS Adjustment #B3100019 - A/R Adj After Year End Closing	(12,584,756) (C)
SWFS Adjustment #B3100019 - Adj FDOT Receivable	(15,158) (C)
SWFS Adjustment #B3100019 -Set Up Deferred Revenue	(10,035,691) (C)
SWFS Adjustment #B31000XX -Adjust Deferred Revenue	(7,311,040) (C)
SWFS Adjustment #B31000XX -Set Up Deferred Inflow After Closing	(34,866,985) (C)
SWFS Adjustment #B31000XX -Adjust GL 15500 after Closing	1,104,982 (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(4,285,055) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	0 (D)
A/P not C/F-Operating Categories	2,578,757 (D)
Aniticipated Revenue	25,785,985 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	0 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	(0) (F)
DIFFERENCE:	0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: EOG/Division of Emergency Manageme **Budget Period 2018 -19**
Budget Entity: 31700100

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
SECTION I	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: Nothing to report

SECTION II

ISSUE:

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 20__ - __	FY 20__ - __	FY 20__ - __
Interest on Debt (G)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<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)
		ACTUAL	ESTIMATED	REQUEST
		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: 2018-2019

Department: Division of Emergency Management

Chief Internal Auditor: Ronnie Atkins

Budget Entity: _____

Phone Number: 850-815-4151

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
DEM OIG 16-A001	6/30/2017	DEM/Finance DEM Response	<p>Finding 2016-051 FDEM procedures were not significant to ensure that quarterly Federal Financial Reports (FFRs) were properly completed. As a result, the FDEM submitted FFRs during the 2015-16 fiscal year that were inaccurate.</p> <p>Finding 1</p>	<p>We have updated our internal Federal Reporting (Preparation, Review and Approval) procedures to allow more time for the supervisor of the Financial Grants Management Section, to review the reports submitted by the analysts, at least one week prior to the due date of the reports. This change was provided to the Financial Grants Management Section employees and highlighted for them.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018-2019

Department: Division of Emergency Management

Chief Internal Auditor: Ronnie Atkins

Budget Entity: _____

Phone Number: 850-815-4151

(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>The Division has not performed an adequate analysis to ascertain the requirements of the state for the supplies and equipment needed in the event of a disaster as required by Section 252.35 (2)(g), Florida Statutes. The Division uses a spreadsheet created in the 1980s to help predict the amount of supplies and equipment that may be needed after a storm makes landfall, but this spreadsheet is not based on current statistical analysis.</p>	<p>The Division's Management concurs and has contacted FEMA to obtain information about the methodology used to determine optimal stocking quantities for supplies and equipment stored in its warehouse. This information will be used in addition to information obtained from an Invitation to Negotiate to develop a Statement of Work for procurement of analysis services, to determine the requirements of the state for disaster supplies. The Division will include in the Statement of Work that the consultant shall include a recommendation for the appropriate interval for repeating or updating the analysis.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018-2019

Department: Division of Emergency Management

Chief Internal Auditor: Ronnie Atkins

Budget Entity: _____

Phone Number: 850-815-4151

(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 2</p> <p>Pursuant to Section 252.35 (2)(g), Florida Statutes, the Division is required to ascertain the requirements of the state and its political subdivisions for supplies and equipment of all kinds in the event of a disaster; and plan for and either procure the supplies and equipment or enter into agreements that will ensure their availability. The Division currently uses the SLRC to maintain a stockpile of supplies and equipment to ensure their availability in the immediate aftermath of a disaster. However, the Division has not developed standards for the types and quantities of supplies and equipment to be stored in the SLRC. The Division also has not determined if the SLRC is the most efficient and effective method of ensuring the availability of supplies</p> <p>Finding 3</p>	<p>The Division’s Management concurs and will incorporate this recommendation into the Statement of Work mentioned in the Management Response to Finding 1. The Division will work with the vendor, in Finding 1, to develop what should be the core types and quantities of supplies that the Division can plan for needing on a consistent basis to maintain a consistent first push capability. If the identification and implementation of the most efficient and effective method results in the SLRC remaining a part of this process, an understanding of its space and functional limitations will be</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018-2019

Department: Division of Emergency Management

Chief Internal Auditor: Ronnie Atkins

Budget Entity: _____

Phone Number: 850-815-4151

(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>The Division’s current logistics plan relies on a stockpile of supplies and equipment stored at the SLRC, as well as certain vendor contracts, for a first push of supplies and equipment needed by the counties in the immediate aftermath of a disaster. After the first push, the Division plans to rely on FEMA and/or vendor contracts for additional supplies and equipment. However, the Division has not properly maintained those vendor contracts and the Division’s ability to respond to disasters may be impaired. The following contract deficiencies were identified:</p> <ul style="list-style-type: none"> · There is currently no contract in place to ensure the supplies and equipment needed to set up PODs will be delivered within 24 hours. · There is currently no transportation contract in place to ensure that supplies and equipment stored at the SLRC will be distributed 	<p>The Division’s Management concurs and the Bureau of Response and Finance-Procurement Unit will collaborate to develop, renew, replace, or modify emergency/disaster equipment and services contracts to ensure that the Division’s current Logistics Plan can be executed in the event of a disaster. These contracts will be re-evaluated after the Division conducts the analysis recommended in Finding No. 1. As the Division develops and/or updates these contracts an analysis will be done to identify alternate, capable, pre-existing sources, such as FEMA to ensure that we do not unnecessarily duplicate effort.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018-2019

Department: Division of Emergency Management

Chief Internal Auditor: Ronnie Atkins

Budget Entity: _____

Phone Number: 850-815-4151

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			<ul style="list-style-type: none"> · The contract for water and ice lacks specific terms and conditions to ensure delivery within 24 hours. · The contract for shelf stable meals has not been fully implemented for vendor managed inventory in the SLRC. · The contract to procure cots is currently expired. <p>Immediate corrective actions must be taken to correct these contract deficiencies so that the Division will be able to carry out its current logistics plan until it can assess the state's requirements for disaster supplies and equipment, and determine the most efficient and effective method to ensure</p> <p>Finding 4</p>		

Fiscal Year 2018-19 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, 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)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? 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 Column A12 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 after all audits have been corrected, reports are complete, and data verified for final submission; 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)

		Program or Service (Budget Entity Codes)				
Action						
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.					
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				

		Program or Service (Budget Entity Codes)				
Action						
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 2016-17 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
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 in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)						
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. (See pages 95 and 96 of the LBR Instructions.)	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				

Action		Program or Service (Budget Entity Codes)				
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 #18-005?	Y				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16	Do the 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 (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)?	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	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y				
7.23	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			

		Program or Service (Budget Entity Codes)				
Action						
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 72 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 an appropriation made in the FY 2017-18 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) (Required to be posted to the Florida Fiscal Portal)						
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?	Y				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y				

Action		Program or Service (Budget Entity Codes)				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
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, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/J	Reversions not available at time of submission			
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				

		Program or Service (Budget Entity Codes)				
Action						
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				
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			
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 of the Schedule 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 128 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 158 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	Y				

		Program or Service (Budget Entity Codes)				
Action						
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 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 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) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 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? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	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?	N/J	Schedule VIIIC not being submitted			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/J	Schedule VIIIC not being submitted			
15.3	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?	N/J	Schedule VIIIC not being submitted			
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/J	Schedule VIIIC not being submitted			
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						
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	Y				

		Program or Service (Budget Entity Codes)				
Action						
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2016-17 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)					
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 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 (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 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	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 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 157-159) 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) (Required to be posted to the Florida Fiscal Portal)						
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				

		Program or Service (Budget Entity Codes)				
Action						
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				