

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2014

400000 DEPARTMENT OF ECONOMIC OPPORTUNITY
 55 2 250001 LOCAL GOVERNMENT HOUSING TRUST FUND DCA

| G-L CAT | G-L ACCOUNT NAME | BEGINNING BALANCE |
|-----------------|--|-------------------|
| 12100 000000 | UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD | 407,501,814.37- |
| 53900 000000 | NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD | 407,501,814.37 |
| | *** FUND TOTAL | 0.00 |

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2014

400000 DEPARTMENT OF ECONOMIC OPPORTUNITY
 55 2 255093 STATE HOUSING TF-HOUSING FINANCE CORP. DCA

| G-L CAT | G-L ACCOUNT NAME | BEGINNING BALANCE |
|-----------------|--|-------------------|
| 12100 000000 | UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD | 151,224,105.55- |
| 53900 000000 | NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD | 151,224,105.55 |
| | *** FUND TOTAL | 0.00 |

Florida Housing Finance Corporation
(Department of Economic Opportunity)

Schedule I Series

Legislative Budget Request
2015-2016

Schedule 1 Narrative

State Housing Trust Fund
Fund 2255

5 Percent Trust Fund Reserve

Florida Housing does not have any 2014-15 recurring state trust funds to apply the recommended 5 percent reserve.

Revenue Estimating Methodology

The amount of documentary stamp tax revenues shown in Section I were based on projections in the August 2014 Revenue Estimating Conference and Documentary Stamp Tax Forecast/Trend Forecast provided by the Office of Economic and Development Research (EDR). Florida Housing will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued.

Interest is calculated using expected investment balances, projected cash flows and an estimated rate of return based on historical trends and projections of future rates. Due to the limited time funds are invested, low balances, and low interest rates, this amount continues to be only a very small portion of revenue for the fund.

Section III Adjustments

Line 01:

The CFO's audited Unreserved Fund Balance – July 1 for fund 520000-55-2-255093 is zero. Since Florida Housing is a component unit of the State of Florida, the state is required to report Florida Housing's December 31 audited financial statement data in the State of Florida CAFR. This data is recorded in a separate fund 520000-55-8-250001. To prevent double-counting, the balances in fund 520000-55-2-255093 are eliminated. This adjustment to beginning fund balance will occur each year.

Schedule 1 Narrative

| | |
|-------------------|--|
| 10,404,487 | Actual balance as of June 30, 2013 |
| 1,524,852 | June supplemental doc stamp collections received in July |
| 3,720 | June investment income received early July |
| <u>(1,411)</u> | GRSC Year End Accrual |
| <u>11,931,648</u> | Total Unreserved Fund Balance as of June 30, 2013 |

Line 02:

Due to a decline in revenue estimates by the Office of Economic and Demographic Research, documentary stamp tax collections for FY 2014-15 are projected to be insufficient to fully fund the State Housing Trust Fund 2014-15 appropriation. An adjustment in the amount of \$1,263,007 is needed in Section III, column A02 to avoid a negative ending fund balance. The amount will be certified forward to 2015-16, therefore a corresponding adjustment in Section III, column A03 is needed to show the payment in 2015-16.

Schedule 1 Narrative

Local Government Housing Trust Fund
Fund 2250

5 Percent Trust Fund Reserve

Florida Housing does not have any 2014-15 recurring state trust funds to apply the recommended 5 percent reserve.

Revenue Estimating Methodology

The amount of documentary stamp tax revenues shown in Section I were based on projections in the August 2014 Revenue Estimating Conference and Documentary Stamp Tax Forecast/Trend Forecast provided by the Office of Economic and Development Research (EDR). Florida Housing will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued.

Interest is calculated using expected investment balances, projected cash flows and an estimated rate of return based on historical trends and projections of future rates. Due to the limited time funds are invested, low balances, and low interest rates, this amount continues to be only a very small portion of revenue for the fund.

Adjustments

Line 01:

The CFO's audited Unreserved Fund Balance – July 1 for fund 520000-55-2-255093 is zero. Since Florida Housing is a component unit of the State of Florida, the state is required to report Florida Housing's December 31 audited financial statement data in the State of Florida CAFR. This data is recorded in a separate fund 520000-55-8-250001. To prevent double-counting, the balances in fund 520000-55-2-255093 are eliminated. This adjustment to beginning fund balance will occur each year.

Schedule 1 Narrative

| | |
|-------------------|--|
| 50,953,908 | Actual balance as of June 30, 2013 |
| 3,567,950 | June supplemental doc stamp collections received in July |
| 21,138 | June investment income received early July |
| <u>(5,583)</u> | GRSC Year End Accrual |
| <u>54,537,413</u> | Total Unreserved Fund Balance as of June 30, 2013 |

Line 02:

Due to a decline in revenue estimates by the Office of Economic and Demographic Research, documentary stamp tax collections for FY 2014-15 are projected to be insufficient to fully fund the Local Government Housing Trust Fund 2014-15 appropriation. An adjustment in the amount of \$27,291,060 is needed in Section III, column A02 to avoid a negative ending fund balance. The amount will be certified forward to 2015-16, therefore a corresponding adjustment in Section III, column A03 is needed to show the payment in 2015-16.

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I**

Agency Name: Department of Economic Opportunity Florida Housing Finance Corp (40300600)

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number : 2250 - Local Government Housing Trust Fund

| Transfers In (Provide Agency and Fund Number Received From) | Transfer In Revenue Category | Amount FY 13-14 (A01) | Amount FY 14-15 (A02) | Amount FY 15-16 (A03) | Transfer Out Expenditure Category | Confirmed By/Date |
|--|-------------------------------------|--|--|--|--|--------------------------|
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| Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To) | Transfer Out Expenditure Category | Amount FY 13-14 (A01) | Amount FY 14-15 (A02) | Amount FY 15-16 (A03) | Transfer In Revenue Category | Confirmed By/Date |
|--|--|--|--|--|-------------------------------------|--------------------------|
| DCF 2339 (GAA Line 2247) | 105045 | | 3,800,000 | | 001500 | |
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SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

| | |
|-----------------------------|---|
| Department Title: | Budget Period: 2015 - 2016 Department of Economic Opportunity |
| Trust Fund Title: | State Housing Trust Fund |
| Budget Entity: | Housing Finance Corporation (40300600) |
| LAS/PBS Fund Number: | 2255 |

| | Balance as of 6/30/2014 | | SWFS* Adjustments | Adjusted Balance |
|---|----------------------------|-----|----------------------|----------------------|
| Chief Financial Officer's (CFO) Cash Balance | 151,224,106 | (A) | (151,224,106) | - |
| ADD: Other Cash (See Instructions) | - | (B) | | - |
| ADD: Investments | 12,514,189 | (C) | | 12,514,189 |
| ADD: Outstanding Accounts Receivable | 1,363,613 | (D) | | 1,363,613 |
| ADD: Interest Receivables | 21,790 | (E) | | 21,790 |
| Total Cash plus Accounts Receivable | 165,123,697 | (F) | (151,224,106) | 13,899,591 |
| LESS Allowances for Uncollectibles | | (G) | | - |
| LESS Approved "A" Certified Forwards | | (H) | | - |
| Approved "B" Certified Forwards | | (H) | | - |
| Approved "FCO" Certified Forwards | | (H) | | - |
| LESS: Other Accounts Payable (Nonoperating) | 3,230 | (I) | | 3,230 |
| LESS: _____ | | (J) | | - |
| Unreserved Fund Balance, 07/01/14 | 165,120,466 | (K) | (151,224,106) | 13,896,361 ** |

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2014

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2015 - 2016

| | |
|-----------------------------|--|
| Department Title: | Department of Economic Opportunity |
| Trust Fund Title: | Local Government Housing Trust Fund |
| Budget Entity: | Housing Finance Corporation (40300600) |
| LAS/PBS Fund Number: | 2250 |

| | Balance as of 6/30/2014 | | SWFS* Adjustments | Adjusted Balance |
|---|------------------------------------|-----|------------------------------|-----------------------------|
| Chief Financial Officer's (CFO) Cash Balance | 407,501,814 | (A) | (407,501,814) | - |
| ADD: Other Cash (See Instructions) | | (B) | | - |
| ADD: Investments | 29,585,047 | (C) | | 29,585,047 |
| ADD: Outstanding Accounts Receivable | 3,190,670 | (D) | | 3,190,670 |
| ADD: Interest Receivables | 93,805 | (E) | | 93,805 |
| Total Cash plus Accounts Receivable | 440,371,337 | (F) | (407,501,814) | 32,869,523 |
| LESS Allowances for Uncollectibles | | (G) | | - |
| LESS Approved "A" Certified Forwards | | (H) | | - |
| Approved "B" Certified Forwards | | (H) | | - |
| Approved "FCO" Certified Forwards | | (H) | | - |
| LESS: Other Accounts Payable (Nonoperating) | 18,425 | (I) | | 18,425 |
| LESS: _____ | | (J) | | - |
| Unreserved Fund Balance, 07/01/14 | 440,352,912 | (K) | (407,501,814) | 32,851,098 ** |

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2014

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: Department of Economic Opportunity
Trust Fund Title: State Housing Trust Fund
LAS/PBS Fund Number: 2255

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14

Total all GLC's 5XXXX for governmental funds; 12,514,189 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

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

A/P not C/F-Operating Categories 1,363,613 (D)

(3,230) (D)

21,790 (D)

 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 13,896,361 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 13,896,361 (F)

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015 - 2016

Department Title: Department of Economic Opportunity
Trust Fund Title: Local Government Housing Trust Fund
LAS/PBS Fund Number: 2250

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14

Total all GLC's 5XXXX for governmental funds; 29,585,047 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

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

A/P not C/F-Operating Categories 3,190,670 (D)

(18,425) (D)

93,805 (D)

 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 32,851,098 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 32,851,098 (F)

DIFFERENCE: (0) (G)*

***SHOULD EQUAL ZERO.**

Fiscal Year 2015-16 LBR Technical Review Checklist

| |
|--|
| Department/Budget Entity (Service): FLORIDA HOUSING FINANCE CORPORATION / AFFORDABLE HOUSING FINANCE |
| Agency Budget Officer/OPB Analyst Name: CORNELL THOMAS |

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

| Action | Program or Service (Budget Entity Codes) | | | | |
|--------|--|--|--|--|--|
| | | | | | |

1. GENERAL

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

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

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

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. | N/A | | | | |
|---|-----|--|--|--|--|

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") | YES | | | | |
| 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") | YES | | | | |
| 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. | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|--|--|--|--|--|--|--|
| Action | | | | | | |
| TIP Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used. | | | | | | |
| 4. EXHIBIT D (EADR, EXD) | | | | | | |
| 4.1 | Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions? | YES | | | | |
| 4.2 | Is the program component code and title used correct? | YES | | | | |
| 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.) | YES | | | | |
| 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") | YES | | | | |
| 5.3 | FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) | YES | | | | |
| 5.4 | A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.) | YES | | | | |
| TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data | | | | | | |
| TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01. | | | | | | |
| TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive | | | | | | |
| TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. | | | | | | |
| 6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.) | | | | | | |
| 6.1 | Are issues appropriately aligned with appropriation categories? | YES | | | | |
| TIP Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems. | | | | | | |
| 7. EXHIBIT D-3A (EADR, ED3A) | | | | | | |
| 7.1 | Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 of the LBR Instructions.) | YES | | | | |
| 7.2 | Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.) | YES | | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions? | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---------------|--|--|--|--|--|--|
| Action | | | | | | |
| 7.4 | Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented? | N/A | | | | |
| 7.5 | Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 of the LBR Instructions.) | N/A | | | | |
| 7.6 | Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be <u>annualized</u> . | N/A | | | | |
| 7.7 | Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. | N/A | | | | |
| 7.8 | Does the issue narrative include the Consensus Estimating Conference forecast, where <u>appropriate</u> ? | N/A | | | | |
| 7.9 | Does the issue narrative reference the specific county(ies) where applicable? | N/A | | | | |
| 7.10 | Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #14-001? | N/A | | | | |
| 7.11 | When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO) | N/A | | | | |
| 7.12 | Does the issue narrative include plans to satisfy additional space requirements when <u>requesting additional positions</u> ? | N/A | | | | |
| 7.13 | Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for <u>lump sum distributions</u> ? | N/A | | | | |
| 7.14 | Do the amounts reflect appropriate FSI assignments? | YES | | | | |
| 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. | N/A | | | | |
| 7.16 | Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 28 and 88 of the LBR Instructions.) | N/A | | | | |
| 7.17 | Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480, or 55C01C0)? | N/A | | | | |
| 7.18 | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)? | N/A | | | | |
| 7.19 | Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development? | YES | | | | |
| AUDIT: | | | | | | |
| 7.20 | Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting") | YES | | | | |
| 7.21 | Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1) | N/A | | | | |
| 7.22 | Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2) | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|--|--|--|--|--|--|
| Action | | | | | | |
| 7.23 | Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3) | N/A | | | | |
| 7.24 | Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)) | N/A | | | | |
| 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 65 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used). | | | | | |
| TIP | If an appropriation made in the FY 2014-15 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto. | | | | | |
| 8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) | | | | | | |
| 8.1 | Has a separate department level Schedule I and supporting documents package been submitted by the agency? | YES | | | | |
| 8.2 | Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund? | YES | | | | |
| 8.3 | Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)? | YES | | | | |
| 8.4 | Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs? | N/A | | | | |
| 8.5 | Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)? | YES | | | | |
| 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? | YES | | | | |
| 8.7 | If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds? | N/A | | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|---------|--|--|--|--|--|--|
| | | | | | | |
| 8.8 | If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation? | N/A | | | | |
| 8.9 | Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)? | YES | | | | |
| 8.10 | Are the statutory authority references correct? | YES | | | | |
| 8.11 | Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.) | YES | | | | |
| 8.12 | Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts? | YES | | | | |
| 8.13 | If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable? | N/A | | | | |
| 8.14 | Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? | N/A | | | | |
| 8.15 | Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)? | N/A | | | | |
| 8.16 | Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A? | YES | | | | |
| 8.17 | If applicable, are nonrecurring revenues entered into Column A04? | YES | | | | |
| 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? | YES | | | | |
| 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? | YES | | | | |
| 8.20 | Are appropriate general revenue service charge nonoperating amounts included in Section II? | YES | | | | |
| 8.21 | Are nonoperating expenditures to other budget entities/departments cross-referenced accurately? | YES | | | | |
| 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.) | YES | | | | |
| 8.23 | Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III? | YES | | | | |
| 8.24 | Are prior year September operating reversions appropriately shown in column A01? | N/A | | | | |
| 8.25 | Are current year September operating reversions appropriately shown in column A02? | 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? | YES | | | | |
| 8.27 | Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III? | N/A | | | | |
| 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? | YES | | | | |
| 8.29 | Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? | YES | | | | |
| AUDITS: | | | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|-----------------------------------|---|--|--|--|--|--|
| Action | | | | | | |
| 8.30 | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit). | YES | | | | |
| 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") | YES | | | | |
| 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) | YES | | | | |
| 8.33 | Has a Schedule IB been provided for each trust fund and does total agree with line I ? | YES | | | | |
| 8.34 | Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC? | N/A | | | | |
| TIP | The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible! | | | | | |
| TIP | Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund. | | | | | |
| TIP | Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status. | | | | | |
| TIP | Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified. | | | | | |
| 9. SCHEDULE II (PSCR, SC2) | | | | | | |
| AUDIT: | | | | | | |
| 9.1 | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 161 of the LBR Instructions.) | N/A | | | | |

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

| | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|--|--|--|--|
| Action | | | | | | |
| 16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions) | | | | | | |
| 16.1 | Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.) | N/A | | | | |
| 16.2 | Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match? | N/A | | | | |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT: | | | | | | |
| 16.3 | Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR. ACT1) | N/A | | | | |
| 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") | N/A | | | | |
| 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") | N/A | | | | |
| 16.6 | Has the agency provided the necessary standard (Record Type 5) for all activities which <u>show</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 | N/A | | | | |
| 16.7 | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") | N/A | | | | |
| TIP | If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable. | | | | | |
| 17. MANUALLY PREPARED EXHIBITS & SCHEDULES | | | | | | |
| 17.1 | Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete? | YES | | | | |
| 17.2 | Are appropriation category totals comparable to Exhibit B, where applicable? | N/A | | | | |
| 17.3 | Are agency organization charts (Schedule X) provided and at the appropriate level of detail? | YES | | | | |
| 17.4 | Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us | N/A | | | | |
| 17.5 | Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ? | N/A | | | | |

| | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|--|--|--|--|
| Action | | | | | | |
| AUDITS - GENERAL INFORMATION | | | | | | |
| TIP | Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions. | | | | | |
| TIP | Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error. | | | | | |
| 18. CAPITAL IMPROVEMENTS PROGRAM (CIP) | | | | | | |
| 18.1 | Are the CIP-2, CIP-3, CIP-A and CIP-B forms included? | N/A | | | | |
| 18.2 | Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)? | N/A | | | | |
| 18.3 | Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)? | N/A | | | | |
| 18.4 | Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)? | N/A | | | | |
| 18.5 | Are the appropriate counties identified in the narrative? | N/A | | | | |
| 18.6 | Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document? | N/A | | | | |
| TIP | Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification. | | | | | |
| 19. FLORIDA FISCAL PORTAL | | | | | | |
| 19.1 | Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process? | YES | | | | |