



















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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	312,874.85
15100	ACCOUNTS RECEIVABLE	
001800	REFUNDS	42.95
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	362.83
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	2,401,375.22
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	5,775.31-
050385	DISASTER PREP PLAN & ADMIN	37,506.36-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	21,820.73-
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	1,523,090.50-
102350	G/A-REPTV FLOOD CLAIM PRG	0.00
102350	CF G/A-REPTV FLOOD CLAIM PRG	67,484.79-
103534	G/A-ST/FED DIS RELIEF-ADMN	211,544.35-
105009	STWIDE HURR PREP AND PLAN	0.00
105009	CF STWIDE HURR PREP AND PLAN	155,814.62-
105162	G/A-SEVERE REPETITIVE LOSS	0.00
105162	CF G/A-SEVERE REPETITIVE LOSS	38,479.33-
105264	G/A-PREDISASTER MITIGATION	0.00
105264	CF G/A-PREDISASTER MITIGATION	233,659.47-
105865	G/A-FLOOD MITIGATION/PROG	0.00
105865	CF G/A-FLOOD MITIGATION/PROG	23.18-
107889	HAZARDOUS/EMERGENCY/GRANT	0.00
107889	CF HAZARDOUS/EMERGENCY/GRANT	38,614.95-
	** GL 31100 TOTAL	2,333,813.59-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,282.70-
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	328.71-
	** GL 32100 TOTAL	1,611.41-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	38.78-
040000	EXPENSES	4,743.89-
040000	CF EXPENSES	14,414.62-

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

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

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

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

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 338002 FLORIDA INTERNATIONAL TRADE & PROMOTION TRUST FU

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

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

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

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

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

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 339047 GRANTS & DONATIONS TRUST FUND DISASTER

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	76,889.64
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	23,755,101.65
14110	MONIES INVESTED CURRENT YEAR	
000000	BALANCE BROUGHT FORWARD	0.00
14120	SALE OF INVESTMENTS- CURRENT YEAR	
000000	BALANCE BROUGHT FORWARD	0.00
14130	EARNINGS REINVESTED - CURRENT YEAR	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	110,383.32
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	23,659.82
15500	CONTRACTS AND GRANTS RECEIVABLE	
105150	G/A-PUBLIC ASSISTANCE	2,243,909.42
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
101028	PUBLIC ASST/04 HURR-ST OP	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	1,347.21-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	8,457.69-
105009	STWIDE HURR PREP AND PLAN	0.00
105009	CF STWIDE HURR PREP AND PLAN	5,085.28-
105150	G/A-PUBLIC ASSISTANCE	0.00
105150	CF G/A-PUBLIC ASSISTANCE	614,556.67-
105152	PUBLIC ASSISTANCE-ST OPS	0.00
105152	CF PUBLIC ASSISTANCE-ST OPS	412,438.56-
105154	G/A-HAZARD MITIGATION	0.00
105154	CF G/A-HAZARD MITIGATION	15,890.95-
105156	HAZARD MITIGATION-ST OPS	0.00
105156	CF HAZARD MITIGATION-ST OPS	4,948.24-
105158	DISASTER ACTIVITY-STATE	0.00
105158	CF DISASTER ACTIVITY-STATE	43,705.47-
	** GL 31100 TOTAL	1,106,430.07-

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 339047 GRANTS & DONATIONS TRUST FUND DISASTER

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



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

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

BGTRBAL-10 AS OF 07/01/15

31000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2015

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

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

BGTRBAL-10 AS OF 07/01/15

31000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2015

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

20 2 339948 GRANTS AND DONATIONS TRUST FUND - NON DISASTER

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

275,000.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

275,000.00-

\*\*\* FUND TOTAL

0.00

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

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

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 535001 PLANNING AND BUDGETING SYSTEM TRUST FUND-EOG

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

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

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

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 551001 PROFESSIONAL SPORTS DEVELOPMENT TRUST FUND

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

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 595001 BROWNFIELD PROPERTY OWNERSHIP CLEAR ASSIT REVOLV

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



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

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

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,930,793.73
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	1,117,984.65
15500	CONTRACTS AND GRANTS RECEIVABLE	
105150	G/A-PUBLIC ASSISTANCE	64,094,549.44
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	1,375,639.80
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	4,495,800.27
000700	U S GRANTS	0.00
101028	PUBLIC ASST/04 HURR-ST OP	0.00
101028	CF PUBLIC ASST/04 HURR-ST OP	0.00
	** GL 16400 TOTAL	4,495,800.27
31100	ACCOUNTS PAYABLE	
105150	G/A-PUBLIC ASSISTANCE	0.00
105150	CF G/A-PUBLIC ASSISTANCE	6,221,462.06-
105152	PUBLIC ASSISTANCE-ST OPS	0.00
105152	CF PUBLIC ASSISTANCE-ST OPS	54,686.07-
105154	G/A-HAZARD MITIGATION	0.00
105154	CF G/A-HAZARD MITIGATION	2,489,846.73-
105156	HAZARD MITIGATION-ST OPS	0.00
105156	CF HAZARD MITIGATION-ST OPS	18,361.27-
	** GL 31100 TOTAL	8,784,356.13-
32100	ACCRUED SALARIES AND WAGES	
105152	PUBLIC ASSISTANCE-ST OPS	0.00
105152	CF PUBLIC ASSISTANCE-ST OPS	503.54-
105156	HAZARD MITIGATION-ST OPS	0.00
105156	CF HAZARD MITIGATION-ST OPS	347.86-
	** GL 32100 TOTAL	851.40-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
181093	TR/FUNDS/DISAST REIM-PR YR	324.42-
185080	TR TO ADMIN TF	0.00
	** GL 35200 TOTAL	324.42-

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

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

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

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

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

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

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

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

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

### **Revenue Estimating Methodology:**

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

### **Adjustments:**

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

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

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

**Rounding:** \$1.00

Executive Office of the Governor  
 Legislative Budget Request  
 Schedule I Reserve Calculation  
 2016-17

	2339	2535
Total Revenue 2015-16	\$359,000	\$5,701,861
Less Nonoperating Transfers		
Less Federal Grants		
Less Funds held in Fiduciary Capacity		
Total Subject to Reserves	\$359,000	\$5,701,861
Reserve	\$17,950	\$285,093

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

Agency Name **Executive Office of The Governor**

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 :** Grants and Donations 2339

<b>Transfers In</b> <b>(Provide Agency and Fund Number Received From)</b>	<b>Transfer In Revenue Category</b>	<b>Amount FY 14-15 (A01)</b>	<b>Amount FY 15-16 (A02)</b>	<b>Amount FY 16-17 (A03)</b>	<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
Department of State (450000-20-2-537001)	001500	358,300.00	359,000.00	359,000.00	181137	Alicia Bevis 8/31/2015
<b>Transfers Out (Operating and Non-Operating)</b> <b>(Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Out Expenditure Category</b>				<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>



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

**Department:** Executive Office of the Governor      **Budget Period:** 2016-17  
**Program:** Executive Direction  
**Fund:** 2339 - Grants and Donations Trust Fund (31000000)

**Specific Authority:** 216 Florida Statutes  
**Purpose of Fees Collected:** To fund contract, grant, and notary activities.

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

**SECTION I - FEE COLLECTION**

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

**SECTION II - FULL COSTS**

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

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

**SECTION III - SUMMARY**

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

**EXPLANATION of LINE C:**

\_\_\_\_\_

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period 2016-17</b>
<b>Trust Fund Title:</b>	Executive Office of the Governor
<b>Budget Entity:</b>	Grants and Donations Trust Fund
<b>LAS/PBS Fund Number:</b>	31100100
	2339

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

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2016-17**

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

**BEGINNING TRIAL BALANCE:**

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

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

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

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

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

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

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

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

Rounding adjustment [ 1.00 ] (D)

[ ] (D)

[ ] (D)

[ ] (D)

[ ] (D)

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

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

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

**\*SHOULD EQUAL ZERO.**

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

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

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

### **Revenue Estimating Methodology:**

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

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

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

**Rounding:** \$7.00

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

**Agency Name Executive Office of The Governor**

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 :** Planning and Budgeting System Trust 2535

<b>Transfers In</b> <i>(Provide Agency and Fund Number Received From)</i>	<b>Transfer In Revenue Category</b>	<b>Amount</b>			<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
		<b>FY 14-15 (A01)</b>	<b>FY 15-16 (A02)</b>	<b>FY 16-17 (A03)</b>		
Florida Legislature (110000-10-1-000013)	001500	5,702,809.00	5,701,861.00	5,701,861.00	103921	Mike Mentillo 9/9/2015
<b>Transfers Out (Operating and Non-Operating)</b> <i>(Provide Agency and Fund Number Transferred To)</i>	<b>Transfer Out Expenditure Category</b>				<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>

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

**Department:** Executive Office of the Governor **Budget Period:** **2016-17**  
**Program:** Information Technology  
**Fund:** 2535 - Planning and Budgeting System Trust Fund (31100000)

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

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>

Receipts:

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

**SECTION II - FULL COSTS**

Direct Costs:

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

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

**SECTION III - SUMMARY**

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

**EXPLANATION of LINE C:**

\_\_\_\_\_

\_\_\_\_\_

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period 2016-17**

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

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

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

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

**BEGINNING TRIAL BALANCE:**

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

**\*SHOULD EQUAL ZERO.**





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

**31700100  
Division of Emergency Management**

**Schedule I Series**

**Legislative Budget Request  
2016-2017**

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

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

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

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

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 191001 EMERGENCY MANAGEMENT PREPAREDNESS & ASSISTANCE

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

310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 191001 EMERGENCY MANAGEMENT PREPAREDNESS & ASSISTANCE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	8.56-
040000	EXPENSES	3,154.04-
040000 CF	EXPENSES	12,305.55-
100777	CONTRACTED SERVICES	0.00
105009	STWIDE HURR PREP AND PLAN	0.00
105009 CF	STWIDE HURR PREP AND PLAN	2,840.98-
210021	SOUTHWOOD SRC	0.00
210021 CF	SOUTHWOOD SRC	11,923.13-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	665.79-
	** GL 35300 TOTAL	30,898.05-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	1,125.08-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	9,212,176.30-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	30,786.27
060000 CF	OPERATING CAPITAL OUTLAY	2,244.28
100777 CF	CONTRACTED SERVICES	72,447.41
101123 CF	G/A-EMERGENCY MGMT PRGS	2,473,185.27
103644 CF	COMM ON COMMUNITY SERVICE	100,043.85
105009 CF	STWIDE HURR PREP AND PLAN	123,052.70
105158 CF	DISASTER ACTIVITY-STATE	72,062.17
	** GL 94100 TOTAL	2,873,821.95
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	30,786.27-
060000 CF	OPERATING CAPITAL OUTLAY	2,244.28-
100777 CF	CONTRACTED SERVICES	72,447.41-
101123 CF	G/A-EMERGENCY MGMT PRGS	2,473,185.27-
103644 CF	COMM ON COMMUNITY SERVICE	100,043.85-
105009 CF	STWIDE HURR PREP AND PLAN	123,052.70-
105158 CF	DISASTER ACTIVITY-STATE	72,062.17-
	** GL 98100 TOTAL	2,873,821.95-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	312,874.85
15100	ACCOUNTS RECEIVABLE	
001800	REFUNDS	42.95
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	362.83
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	2,401,375.22
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	5,775.31-
050385	DISASTER PREP PLAN & ADMIN	37,506.36-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	21,820.73-
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	1,523,090.50-
102350	G/A-REPTV FLOOD CLAIM PRG	0.00
102350	CF G/A-REPTV FLOOD CLAIM PRG	67,484.79-
103534	G/A-ST/FED DIS RELIEF-ADMN	211,544.35-
105009	STWIDE HURR PREP AND PLAN	0.00
105009	CF STWIDE HURR PREP AND PLAN	155,814.62-
105162	G/A-SEVERE REPETITIVE LOSS	0.00
105162	CF G/A-SEVERE REPETITIVE LOSS	38,479.33-
105264	G/A-PREDISASTER MITIGATION	0.00
105264	CF G/A-PREDISASTER MITIGATION	233,659.47-
105865	G/A-FLOOD MITIGATION/PROG	0.00
105865	CF G/A-FLOOD MITIGATION/PROG	23.18-
107889	HAZARDOUS/EMERGENCY/GRANT	0.00
107889	CF HAZARDOUS/EMERGENCY/GRANT	38,614.95-
	** GL 31100 TOTAL	2,333,813.59-
32100	ACCRUED SALARIES AND WAGES	
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,282.70-
101204	STATE DOMESTIC PREPAREDNESS PROGRAM	328.71-
	** GL 32100 TOTAL	1,611.41-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	38.78-
040000	EXPENSES	4,743.89-
040000	CF EXPENSES	14,414.62-

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

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

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

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



310000 EXECUTIVE OFFICE OF THE GOVERNOR

20 2 339047 GRANTS & DONATIONS TRUST FUND DISASTER

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	76,889.64
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	23,755,101.65
14110	MONIES INVESTED CURRENT YEAR	
000000	BALANCE BROUGHT FORWARD	0.00
14120	SALE OF INVESTMENTS- CURRENT YEAR	
000000	BALANCE BROUGHT FORWARD	0.00
14130	EARNINGS REINVESTED - CURRENT YEAR	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	110,383.32
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	23,659.82
15500	CONTRACTS AND GRANTS RECEIVABLE	
105150	G/A-PUBLIC ASSISTANCE	2,243,909.42
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
101028	PUBLIC ASST/04 HURR-ST OP	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	1,347.21-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	8,457.69-
105009	STWIDE HURR PREP AND PLAN	0.00
105009	CF STWIDE HURR PREP AND PLAN	5,085.28-
105150	G/A-PUBLIC ASSISTANCE	0.00
105150	CF G/A-PUBLIC ASSISTANCE	614,556.67-
105152	PUBLIC ASSISTANCE-ST OPS	0.00
105152	CF PUBLIC ASSISTANCE-ST OPS	412,438.56-
105154	G/A-HAZARD MITIGATION	0.00
105154	CF G/A-HAZARD MITIGATION	15,890.95-
105156	HAZARD MITIGATION-ST OPS	0.00
105156	CF HAZARD MITIGATION-ST OPS	4,948.24-
105158	DISASTER ACTIVITY-STATE	0.00
105158	CF DISASTER ACTIVITY-STATE	43,705.47-
	** GL 31100 TOTAL	1,106,430.07-

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

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

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

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

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

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

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310000 EXECUTIVE OFFICE OF THE GOVERNOR		
20 2 339948 GRANTS AND DONATIONS TRUST FUND - NON DISASTER		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	275,000.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	275,000.00-
	*** FUND TOTAL	0.00

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,930,793.73
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	1,117,984.65
15500	CONTRACTS AND GRANTS RECEIVABLE	
105150	G/A-PUBLIC ASSISTANCE	64,094,549.44
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	1,375,639.80
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	4,495,800.27
000700	U S GRANTS	0.00
101028	PUBLIC ASST/04 HURR-ST OP	0.00
101028	CF PUBLIC ASST/04 HURR-ST OP	0.00
	** GL 16400 TOTAL	4,495,800.27
31100	ACCOUNTS PAYABLE	
105150	G/A-PUBLIC ASSISTANCE	0.00
105150	CF G/A-PUBLIC ASSISTANCE	6,221,462.06-
105152	PUBLIC ASSISTANCE-ST OPS	0.00
105152	CF PUBLIC ASSISTANCE-ST OPS	54,686.07-
105154	G/A-HAZARD MITIGATION	0.00
105154	CF G/A-HAZARD MITIGATION	2,489,846.73-
105156	HAZARD MITIGATION-ST OPS	0.00
105156	CF HAZARD MITIGATION-ST OPS	18,361.27-
	** GL 31100 TOTAL	8,784,356.13-
32100	ACCRUED SALARIES AND WAGES	
105152	PUBLIC ASSISTANCE-ST OPS	0.00
105152	CF PUBLIC ASSISTANCE-ST OPS	503.54-
105156	HAZARD MITIGATION-ST OPS	0.00
105156	CF HAZARD MITIGATION-ST OPS	347.86-
	** GL 32100 TOTAL	851.40-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
181093	TR/FUNDS/DISAST REIM-PR YR	324.42-
185080	TR TO ADMIN TF	0.00
	** GL 35200 TOTAL	324.42-

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

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

310000 EXECUTIVE OFFICE OF THE GOVERNOR

50 2 510060 OPERATING TRUST FUND

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



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

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

## **Revenue Estimating Methodology:**

### **Administrative Trust Fund (2021)**

#### **Cost Allocation Overview:**

The division's consultant applies a double step-down methodology in its cost allocation procedures for the Division of Emergency Management. The proprietary software MAXCARS is the tool with which the step-down methodology is accomplished.

MAXCARS provides for the inputting of all allowable costs by cost center identifications consistent with the Division's accounting code structure. This capability allows for efficient balancing with the Division's financial reporting systems.

Additionally MAXCARS provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

Initiating the Process: Determination of the data to be included within the cost allocation process is accomplished through:

- 1) application of OMB Circular A-87 guidelines,
- 2) interviews,
- 3) review of financial documents,
- 4) review of organizational structure, and
- 5) analysis of statistical data relative to benefit of services provided

Establishing the Cost Pools to Be Allocated: Basically the organizational structure of the Division is analyzed to determine which cost pools provide services to the division. These cost pools become the "Central Service Departments" in the cost allocation plan. These pools are: Equipment Usage and Clearing Accounts, Fiscal Management, Resource Management, Inspector General, Legal Services, and Information Systems Support.

Next each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or functions such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which functions receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each function.

Establishing the Statistical Measurements or Bases for Allocation: Available statistical measurements are evaluated to establish the most equitable and meaningful basis for allocating each function within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For

example, a function that is driven by the number of employees within the benefitting departments can be allocated by number of employees. Similarly a function that is driven by the number of transactions for each benefitting department can be allocated by the number of transactions.

Accommodating Exceptions and Adjustments: Applicable cost adjustments for unallowable costs and for use charges are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. may be entered into the computation cycle.

### **The Double Step-Down Methodology**

Because Central Service Departments provide services to other Central Service Departments, the consultant employs a double step-down procedure. Simply stated this allows all Central Service Departments to allocate costs to all other Central Service Departments. Since the Central Service Departments cannot simultaneously allocate their costs, the process must be done sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receives from one another.

The double step-down is supported by the OMB A-87 consistency of allocation requirement and has for over twenty years been widely accepted by Federal Cognizant Agencies.

#### **The First Step-Down**

The rule for this first round of allocations is that each Central Service Department can allocate to any other department regardless of the sequence of the departments and can allocate to itself providing the statistical measurements indicate a basis for the allocations.

The Process: The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- 1) costs from the audited financials,
- 2) cost adjustments,
- 3) credits, and
- 4) cost received from other Central Service Departments that have completed their first round allocations.

The Results: At the completion of the first step-down each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced after itself. These costs will be allocated in the second step-down.

## The Second Step-Down

The rule for this second round of allocations is that each Central Service Department can allocate only to any other department sequenced after the allocating department providing the statistical measurements indicate a basis for the allocations.

The Process: The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- 1) costs received from other Central Service Departments that have completed their second round allocations, and
- 2) costs received in the first round from itself and from the Central Service Departments sequenced after the allocating department.

The Results: At the completion of the second step-down each Central Service Department has completed all allocations. All Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on equitable allocation statistics.

## Rate Calculation

Once the service costs are allocated to each receiving unit (1) that allocation is compared to the Salary Wage Base (2) of that receiving unit to determine the percentage rate (3) of indirect cost to be applied to that receiving unit. Because rates for each year are calculated using data from 2 years prior, a carry forward factor (4) is included to reduce the impact of using the older data.

## Revenue Estimating Methodology

The estimated revenue for Administrative Trust Fund was calculated using the most current approved rates (FY 13-14) from the Indirect Cost Allocation Plan. These rates were applied to the Salary and Benefits category (010000) as well as the portion of Other Personal Services (030000) category and State Operations Categories (105152 & 105156) that applies to temporary employment. For FY 15-16, it is anticipated the rate will remain relatively stable, so the projected rates of 32.06% and 22.08% is being used. The rate was applied to the Salary and Benefits category (010000) as well as the portion of Other Personal Services (030000) category, State Operations Categories (105152 & 105156) and other Special "10" Categories (101204, 105162, 102350, 105264, 105865) that applies to temporary employment.

See attached for approved rates.

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

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

Estimated OPS Salaries & Benefits with 25% Vacancy Rate	<u>\$859,102</u>
	\$3,397,532
Approved Indirect Cost Rate for Administrative Assessments	<u>X 32.06%</u>
Estimated Administrative Assessment for EMPA	\$1,089,249
 <b><i>2261 Federal Grants Trust Fund (FGTF)</i></b>	
Estimated FTE Salaries & Benefits with 5% Vacancy Rate	\$3,108,528
Estimated OPS Salaries & Benefits with 25% Vacancy Rate	<u>\$1,320,961</u>
	\$4,429,489
Approved Indirect Cost Rate for Administrative Assessments	<u>X 32.06%</u>
Estimated Administrative Assessment for FGTF	\$1,420,094
 <b><i>2339 Grants &amp; Donations Trust Fund (GDTF)</i></b>	
Estimated FTE Salaries & Benefits with 5% Vacancy Rate	\$638,521
Estimated OPS Salaries & Benefits with 25% Vacancy Rate	<u>\$999,644</u>
	\$1,638,165
Approved Indirect Cost Rate for Administrative Assessments	<u>X 32.06%</u>
Estimated Administrative Assessment for GDTF	\$525,196
 <b><i>2510 Operating Trust Fund (OTF)</i></b>	
Estimated FTE Salaries & Benefits with 5% Vacancy Rate	\$719,792
Estimated OPS Salaries & Benefits with 0% Vacancy Rate	<u>\$41,018</u>
	\$760,810
Approved Indirect Cost Rate for Administrative Assessments	<u>X 32.06%</u>
Estimated Administrative Assessment for OTF	\$243,916
 <b><i>2750 US Contributions Trust Fund (USCTF)</i></b>	
Estimated FTE Salaries & Benefits with 5% Vacancy Rate	\$1,026,742
Estimated OPS Salaries & Benefits with 25% Vacancy Rate	<u>\$1,394,050</u>
	\$2,420,792
Approved Indirect Cost Rate for Administrative Assessments	<u>X 22.08%</u>
Estimated Administrative Assessment for USCTF	\$534,511



**FEMA**

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

Dear Ms. Vaughn,

The original and one copy of an Indirect Cost Rate Agreement are enclosed for your information and use. The Federal Emergency Management Agency has contracted with the Department of Health and Human Services' Division of Cost Allocation (DCA) for indirect cost rate negotiation services. Accordingly, this agreement reflects an understanding reached between you and a member of the DCA concerning the rate(s) that may be used to support claims for indirect costs on grants and contracts with the Federal Government.

Please have the original signed by an authorized representative of the organization and return it to me, retaining the copy for your files. We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

An indirect cost proposal, together with the supporting information, is required to substantiate claims for the indirect costs under grants and contracts awarded by the Federal Government. Thus, your next proposal based on actual cost for the fiscal year ending June 30, 2015 is due in our office by December 31, 2015.

Sincerely,

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

Gregory L. Teets  
Director  
Financial Management Division

Enclosures

**PLEASE SIGN AND RETURN THE ORIGINAL OF THE RATE AGREEMENT**

**STATE AND LOCAL GOVERNMENTS RATE AGREEMENT**

EIN: 80-0749868

DATE: 02/12/2015

ORGANIZATION:

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

Florida Division of Emergency Management  
2555 Shumard Oak Blvd.  
Tallahassee, FL 32399-2100

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

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

**\*BASE**

Direct salaries and wages including all fringe benefits.

ORGANIZATION: Florida Division of Emergency Management

AGREEMENT DATE: 2/12/2015

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**SECTION II: SPECIAL REMARKS**

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**TREATMENT OF FRINGE BENEFITS:**

The fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits are listed below.

**TREATMENT OF PAID ABSENCES**

Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims are not made for the cost of these paid absences.

**Equipment Definition -**

Equipment means article of nonexpendable, tangible personal property having a useful life of more than 1 year and an acquisition cost of \$1,000 or more per unit.

**Fringe Benefits -**

FICA

Retirement - State

Disability Insurance

Worker's Compensation

Health Insurance

Dental Insurance

Pretax Administrative

Life Insurance

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

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

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



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

SECTION III: GENERAL

A. **LIMITATIONS:** The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the organization were included in its indirect cost pool as finally accepted; such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations, the rate(s) would be subject to renegotiation at the discretion of the Federal Government.

B. **ACCOUNTING CHANGES:** This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from indirect to direct. Failure to obtain approval may result in cost disallowances.

C. **FIXED RATES:** If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

D. **USE BY OTHER FEDERAL AGENCIES:** The rates in this Agreement were approved in accordance with the authority in Office of Management and Budget Circular A-87, and should be applied to grants, contracts and other agreements covered by this circular, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

E. **OTHER:** If any Federal contract, grant or other agreement is reimbursing indirect costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of indirect costs allocable to these programs.

BY THE INSTITUTION:

Florida Division of Emergency Management  
(Institution)

Bryan W Koon  
(Signature)

Bryan W Koon  
(Name)

Director FDEM  
(Title)

3/11/15  
(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 12, 2015  
(Date)

HHS Representative: Rebecca Cantu  
Telephone: (214) 767-3454

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

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

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

#### **Exemptions:**

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

**Description of the impact of establishing the reserve and recommendation of why it may be appropriate to exclude the trust fund from the reserve requirement: N/A**

**SCHEDULE I  
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS  
ADMINISTRATIVE TRUST FUND (2021)  
DIVISION OF EMERGENCY MANAGEMENT**

Following are descriptions of the adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2016-17 Legislative Budget Request:

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

**Current Year Accounts Payable Not Certified Forward**

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

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

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

**Reclass of PY Accounts Payable**

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

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

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

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

**Compensated Absence Adjustment**

**Amount - \$19,992:** Adjustment required adjusting Line A (Unreserved Fund Balance as of July 1) for a non-budgetary expenditure that was included in the computation of the beginning fund balance.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2016 - 17**

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

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

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2016 - 17**

**Department Title:** Executive Office of the Governor-Division of Emergency Management  
**Trust Fund Title:** Administrative Trust Fund  
**LAS/PBS Fund Number:** 2021

**BEGINNING TRIAL BALANCE:**

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

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

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

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

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

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

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

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

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

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

(D)

(D)

(D)

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

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

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

**\*SHOULD EQUAL ZERO.**

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

**Environmental Protection**

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 :** Emergency Management Preparedness and Assistance Trust Fund- 2191

<b>Transfers In</b> <b>(Provide Agency and Fund Number Received From)</b>	<b>Transfer In Revenue Category</b>	<b>Amount FY 14-15 (A01)</b>	<b>Amount FY 15-16 (A02)</b>	<b>Amount FY 16-17 (A03)</b>	<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
Department of Revenue- 2733	001600	13,933,208.12	14,300,000.00	14,800,000.00	315082	Rebecca Evers 09/02/2015

<b>Transfers Out (Operating and Non-Operating)</b> <b>(Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Out Expenditure Category</b>				<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>

## Revenue Estimating Methodology:

### Emergency Management Preparedness and Assistance Trust Fund (2191)

#### Division of Emergency Management

The receipts in this fund come solely from a surcharge on residential and commercial insurance policies in the state, collected by the Department of Revenue which is then transferred to DEM. DOR distributes the \$3,000,000 to DEM in November, April, May and June each year and then provides a “true up” distribution in August once the revenues have been finalized. The General Revenue Consensus Estimating Conference held in August 2015 projects the revenues for this fund. Based on the conference report the projected revenues for Fiscal Year 2015-16 are \$14,300,000 and the projected revenues for FY 2015-16 are \$14,800,000. State Fees are received through deposits from the Surplus Lines Tax Office and the estimated revenue is based on the average revenue receipts increase for the past three fiscal years. The average increase over the past three years is 9%. The interest for this fund is based on the actual interest earned for FY 2014-15.

#### State Fees Calculation

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

#### FY 2013-14 Revenue Increase

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

#### FY 2014-15 Revenue Increase

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

#### FY 2015-16 Revenue Calculation

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

#### FY 2016-17 Revenue Calculation

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



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

**Division of Emergency Management  
Emergency Management Preparedness and Assistance Trust Fund (2191)**

**Exemptions:**

1. The portion of receipts identified for county program grants

**Description of the impact of establishing the reserve and recommendation of why it may be appropriate to exclude the trust fund from the reserve requirement:**

The remaining receipts in this fund that have not been exempted are those provided for emergency management operations, statewide initiatives, and competitive grant programs. The balance in this fund has been reduced significantly over the past years due to a transfer of funding to cover a portion of the state’s disaster matching obligations, a transfer of funding for Community Budget Issue Requests and other legislatively initiated projects and trust fund sweeps. Another reduction to the already limited funding available for use in these programs will have a negative impact on this unique fund and its programs.

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

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

**SCHEDULE I  
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS  
EMERGENCY MANAGEMENT PREPAREDNESS AND ASSISTANCE TRUST FUND (2191)  
DIVISION OF EMERGENCY MANAGEMENT**

Following are descriptions of the adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2016-17 Legislative Budget Request:

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

**Current Year Accounts Payable Not Certified Forward**

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

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

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

**Reclass of PY Accounts Payable**

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

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

**Amount - \$(46):** Classified by a state-wide financial statement adjustment to set up an accounts payable after financial statements were closed.

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

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

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

**Amount - (\$4,453):** Classified by a state-wide financial statement adjustment to set up an accounts payable after financial statements were closed.

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2016 - 17**

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

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

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2016 - 17**

**Department Title:** Executive Office of the Governor-Division of Emergency Management  
**Trust Fund Title:** Emergency Management Preparedness & Assistance Trust Fund  
**LAS/PBS Fund Number:** 2191

**BEGINNING TRIAL BALANCE:**

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

**\*SHOULD EQUAL ZERO.**

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

**Environmental Protection**

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 :** Federal Grants Trust Fund - 2261

<b>Transfers In</b> <i>(Provide Agency and Fund Number Received From)</i>	<b>Transfer In Revenue Category</b>	<b>Amount</b> <b>FY 14-15 (A01)</b>	<b>Amount</b> <b>FY 15-16 (A02)</b>	<b>Amount</b> <b>FY 16-17 (A03)</b>	<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>

<b>Transfers Out (Operating and Non-Operating)</b> <i>(Provide Agency and Fund Number Transferred To)</i>	<b>Transfer Out Expenditure Category</b>	<b>Amount</b> <b>FY 14-15 (A01)</b>	<b>Amount</b> <b>FY 15-16 (A02)</b>	<b>Amount</b> <b>FY 16-17 (A03)</b>	<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>
Department of Financial Services- 2393	181020	101,676.50			001510	Siti Pamidi 09/04/2015
Department of Education- 2261	181020	2,781,400.54			001510	Matt Kirkland 09/02/2015
Department of Law Enforcement- 2261	181020	2,842,795.85			001510	Nancy Milton 09/02/2015
Department of Highway Safety and Motor Vehicles- 2020	181020	320,862.53			001510	Lemuel Toro sent 09/02/2015
Department of Agriculture and Consumer Services- 2261	181020	358,183.41	224,325.00		001510	Thomas Poucher sent 09/04/2015
Fish and Wildlife Conservation Commission- 2261	181020	120,866.19			001510	Gale Smith-Johnson 09/02/2015

## **Revenue Estimating Methodology:**

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

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

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

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

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

#### **Exemptions:**

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

**Description of the impact of establishing the reserve and recommendation of why it may be appropriate to exclude the trust fund from the reserve requirement: N/A**

**SCHEDULE I  
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS  
FEDERAL GRANTS TRUST FUND (2261)  
DIVISION OF EMERGENCY MANAGEMENT**

Following are descriptions of the adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2016-17 Legislative Budget Request:

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

**Current Year Accounts Payable Not Certified**

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

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

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

**Reclass of PY Accounts Payable**

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

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

**Amount - \$(379,018):** Classified by a state-wide financial statement adjustment to set up a receivable of federal funds to be received from a federal agency, this entry is placing it in the unreserved fund balance and setting up accounts payable after financial statements were closed.

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

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

**Compensated Absences Adjustment**

**Amount - \$(10,755):** Adjustment required adjusting Line A (Unreserved Fund Balance as of July 1) for a non-budgetary expenditure that was included in the computation of the beginning fund balance.



# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2016 - 17**

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

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

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2016 - 17**

**Department Title:** Executive Office of the Governor-Division of Emergency Management  
**Trust Fund Title:** Federal Grants Trust Fund  
**LAS/PBS Fund Number:** 2261

**BEGINNING TRIAL BALANCE:**

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

**\*SHOULD EQUAL ZERO.**

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

**Environmental Protection**

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 :** Grants and Donations Trust Fund- 2339

<b>Transfers In</b> <b>(Provide Agency and Fund Number Received From)</b>	<b>Transfer In Revenue Category</b>	<b>Amount FY 14-15 (A01)</b>	<b>Amount FY 15-16 (A02)</b>	<b>Amount FY 16-17 (A03)</b>	<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
Florida State Board of Administration- 8000	001500	10,000,000.00	10,000,000.00	10,000,000.00		Donna Senn 09/02/2015

<b>Transfers Out (Operating and Non-Operating)</b> <b>(Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Out Expenditure Category</b>	<b>Amount FY 14-15 (A01)</b>	<b>Amount FY 15-16 (A02)</b>	<b>Amount FY 16-17 (A03)</b>	<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>
Department of Environmental Protection- 2339	181093	221,412.85			001500	Kathy Shettle 09/02/2015

## **Revenue Estimating Methodology:**

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

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

The Radiological Emergency Preparedness funding provided by the two nuclear power companies are multi-year negotiated agreements to cover activities and performance requirements contained in the Agreements. The revenue estimates are based on those contracted amounts.

Receipts shown to cover the state's matching requirements for open federally-declared disaster programs are based on a project-by-project analysis to determine expected operational and project payment disbursement needs for the fiscal year. A report projecting expenditures for open federally declared disasters is required, by proviso, to be submitted quarterly to the Executive Office of the Governor, Chair of the Senate Appropriations Committee and the Chair of the House Appropriations Committee. This report is used to determine the state matching requirements needed each fiscal year. These calculations are developed for each open disaster and have a corresponding federal budget authority request in the U.S. Contributions Trust Fund. The source of funding for this disaster matching requirement is determined by the Legislature.

Additional receipts in this trust fund are generated by the Hurricane Catastrophe Fund. Per Section 215.559, Florida Statutes, a distribution of \$10,000,000 is allocated for disaster mitigation purposes in order for the fund to retain its tax exempt status. This distribution is used for the Hurricane Loss Mitigation Program and the Hurricane Shelter Retrofit Program.

## Schedule I - 5% Trust Fund Reserve Narrative

### Grants and Donations Trust Fund (2339)

#### Exemptions:

1. State appropriated match and administration funds for federally declared disasters
2. Annual distribution from the Hurricane Catastrophe Fund

#### Description of the impact of establishing the reserve and recommendation of why it may be appropriate to exclude the trust fund from the reserve requirement:

This fund has no self-generating or dedicated revenue source, but serves as a holding vehicle for moneys that have been provided to the department for specific purposes.

Radiological Emergency Preparedness Funding - Non-exempted receipts in the GDTF are funds provided annually from three nuclear power companies by contractual agreement for participation in county training, plant exercises, and drills in order to be prepared to respond in an emergency event at a power plant, provide public education and information for nuclear emergencies, and to maintain the Radiological Emergency Management planning portion of the State Comprehensive Emergency Management Plan. The receipts associated with these contracts are provided for the accomplishment of specific Scope of Work items. If these funds are held in reserve, our ability to perform the contractually required activities will be negatively impacted.

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

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

**SCHEDULE I  
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS  
GRANTS AND DONATIONS TRUST FUND (2339)  
DIVISION OF EMERGENCY MANAGEMENT**

Following are descriptions of the adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2016-17 Legislative Budget Request:

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

**PY Change in Receivables**

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

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

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

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

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

**Current Year Accounts Payable Not Certified**

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

**Reclass of PY Accounts Payable**

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

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

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

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

**Estimated 2015 September Reversions**

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

**SCHEDULE I  
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS FCO CALCULATION  
GRANTS AND DONATIONS TRUST FUND (2339)  
DIVISION OF EMERGENCY MANAGEMENT**

Following is the calculation for Fixed Capital Outlay adjustments included in the Schedule I, Column A01, Section III, of the Division’s Fiscal Year 2016-17 Legislative Budget Request:

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

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2016 - 17**

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

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

**Notes:**

\*SWFS = Statewide Financial Statement

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



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

**Budget Period: 2016 - 17**

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

**BEGINNING TRIAL BALANCE:**

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

**\*SHOULD EQUAL ZERO.**

**Revenue Estimating Methodology:**

**Operating Trust Fund (2510)**

**Division of Emergency Management**

Hazardous Materials Fees: The receipts in this fund come solely from fees collected from industry per Section 252.85 and 252.939, Florida Statutes. Annual fees for hazardous materials are projected to remain relatively stable in Fiscal Years 2015-16 and 2016-17 based on the fee collections from FY 2014-15.

Fee Collections:

FY 2014-15	\$2,606,307
------------	-------------

Estimated Fee Collections:

FY 2015-16	\$2,600,000
FY 2016-17	\$2,600,000

## Schedule I - 5% Trust Fund Reserve Narrative

### Operating Trust Fund (2510)

**Exemptions: None**

**Description of the impact of establishing the reserve and recommendation of why it may be appropriate to exclude the trust fund from the reserve requirement:**

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

Hazardous Materials Planning and Prevention Program Fees - The Federal Emergency Planning and Community Right-to-Know Act of 1986 requires the state to perform certain emergency preparedness and community education and awareness functions relating to hazardous materials. The use of this fund ensures that the cost of performing such functions will be borne by those employers in the states that produce, use or store hazardous materials. Section 112(r) of the Clean Air Act requires certain industries to develop risk management planning programs, and delegation to the Executive Office of the Governor requires audits of these programs. If the 5% trust fund reserve is imposed on this fund it will negatively impact implementation and effectiveness of both programs.

The fees collected from industry associated with both programs are deposited into the OTF and are the sole source for funding the Florida Hazardous Materials Planning and Prevention Program which covers approximately 11,000 facilities. In addition to providing the salaries for those responsible for implementing the program at the state level, monies from the OTF are also provided annually to local governments and Regional Planning Councils to carry out such critical functions as hazardous materials emergency planning and exercise, technical assistance to industry and public access to chemical/facility information.

The Florida Hazardous Materials Planning and Prevention Program have long been recognized nationwide as a leader in the implementation of the Federal Emergency Planning and Community Right-to-Know Act. Public and private industry has been and continues to be strong proponents of the program recognizing the benefits of the fees they pay to support the program. The citizens of Florida, above all, are the biggest beneficiaries of a strong and vital hazardous materials program which strives to ensure awareness of and protection from dangerous hazardous materials. For these reasons, it is recommended that the Operating Trust Fund be excluded from the reserve requirement due to the critical funding needs referenced above. To not exclude this fund from the reserve requirement would have a negative impact on the programs overall effectiveness.

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

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

**SCHEDULE I  
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS  
OPERATING TRUST FUND (2510)  
DIVISION OF EMERGENCY MANAGEMENT**

Following are descriptions of the adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2016-17 Legislative Budget Request:

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

**Compensated Absences Adjustment**

**Amount - \$2,537:** Adjustment required adjusting Line A (Unreserved Fund Balance as of July 1) for a non-budgetary expenditure that was included in the computation of the beginning fund balance.

**Current Year Accounts Payable Not Certified**

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

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

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

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

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

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

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

**Department:** Executive Office of the Governor      **Budget Period:** **2016-2017**  
**Program:** Division of Emergency Management  
**Fund:** Operating Trust Fund

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

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

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b>SECTION I - FEE COLLECTION</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2014 -2015</b>	<b>FY 2015 -2016</b>	<b>FY 2016 -2017</b>
<u>Receipts:</u>			
Hazardous Materials	2,606,307	2,600,000	2,600,000
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Total Fee Collection to Line (A) - Section III</b>	<b>2,606,307</b>	<b>2,600,000</b>	<b>2,600,000</b>

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

Basis Used: Exhibit B and Schedule I

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

**EXPLANATION of LINE C:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2016 - 17**

<b>Department Title:</b>	Executive Office of the Governor-Division of Emergency Management
<b>Trust Fund Title:</b>	Operating Trust Fund
<b>Budget Entity:</b>	31700100
<b>LAS/PBS Fund Number:</b>	2510

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

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

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

**BEGINNING TRIAL BALANCE:**

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

**\*SHOULD EQUAL ZERO.**

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

**Environmental Protection**

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 :** U. S. Contributions Trust Fund- 2750

<b>Transfers In</b> <b>(Provide Agency and Fund Number Received From)</b>	<b>Transfer In Revenue Category</b>	<b>Amount FY 14-15 (A01)</b>	<b>Amount FY 15-16 (A02)</b>	<b>Amount FY 16-17 (A03)</b>	<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>

<b>Transfers Out (Operating and Non-Operating)</b> <b>(Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Out Expenditure Category</b>	<b>Amount FY 14-15 (A01)</b>	<b>Amount FY 15-16 (A02)</b>	<b>Amount FY 16-17 (A03)</b>	<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>
Department of Environmental Protection- 2261	105150	308,779.68			001500	Kathy Shettle 09/02/2015

## **Revenue Estimating Methodology:**

### **U. S. Contributions Trust Fund (2750)**

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

All anticipated receipts in this fund are for the federal share of open federally-declared disaster programs administered by the Division of Emergency Management. The calculations are based on a project-by-project analysis to determine expected operational and project payment disbursement needs for the fiscal year. A report projecting expenditures for open federally declared disasters is required, by proviso, to be submitted quarterly to the Executive Office of the Governor, Chair of the Senate Appropriations Committee and the Chair of the House Appropriations Committee. These calculations are developed for each open disaster and have a corresponding state budget authority request for matching funds in the Grants and Donations Trust Fund.

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

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

#### **Exemptions:**

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

**Description of the impact of establishing the reserve and recommendation of why it may be appropriate to exclude the trust fund from the reserve requirement: N/A**

**SCHEDULE I  
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS  
US CONTRIBUTIONS TRUST FUND (2750)  
DIVISION OF EMERGENCY MANAGEMENT**

Following are descriptions of the adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2016-17 Legislative Budget Request:

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

**Current Year Accounts Payable Not Certified**

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

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

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

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

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

**Compensated Absences Adjustment**

**Amount - \$(3,982):** Adjustment required adjusting Line A (Unreserved Fund Balance as of July 1) for a non-budgetary expenditure that was included in the computation of the beginning fund balance.

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

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

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

**June FCO Reversion**

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

**SCHEDULE I  
TRUST FUNDS AVAILABLE**

**SUPPORTING NARRATIVE – SECTION III ADJUSTMENTS FCO CALCULATION  
US CONTRIBUTIONS TRUST FUND (2750)  
DIVISION OF EMERGENCY MANAGEMENT**

Following is the calculation for Fixed Capital Outlay adjustments included in the Schedule I, Column A01, Section III, of the Division's Fiscal Year 2016-17 Legislative Budget Request:

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

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2016 - 17**

<b>Department Title:</b>	Executive Office of the Governor-Division of Emergency Management
<b>Trust Fund Title:</b>	US Contributions Trust Fund
<b>Budget Entity:</b>	31700100
<b>LAS/PBS Fund Number:</b>	2750

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

**Notes:**

\*SWFS = Statewide Financial Statement

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



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

**Budget Period: 2016 - 17**

**Department Title:** Executive Office of the Governor-Division of Emergency Management  
**Trust Fund Title:** US Contributions Trust Fund  
**LAS/PBS Fund Number:** 2750

**BEGINNING TRIAL BALANCE:**

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

**\*SHOULD EQUAL ZERO.**