



CHARLIE CRIST
GOVERNOR

STATE OF FLORIDA

Office of the Governor

THE CAPITOL
TALLAHASSEE, FLORIDA 32399-0001

www.flgov.com
850-488-7146
850-487-0801 fax

LEGISLATIVE BUDGET REQUEST

Executive Office of the Governor

October 15, 2008

Mr. Jerry L. McDaniel, Director
Office of Policy and Budget
Executive Office of the Governor
1701 The Capitol
Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director
House Policy and Budget Council
418 Capitol
Tallahassee, Florida 32399-1300

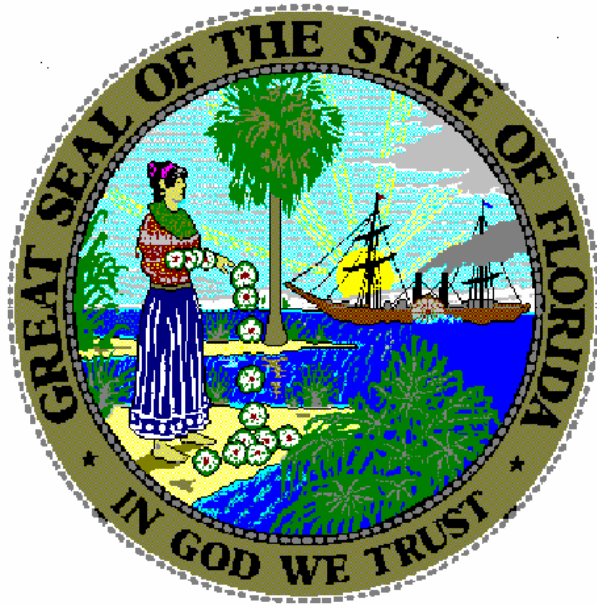
Ms. Cynthia Kelly
Senate Fiscal Policy & Calendar Committee
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, enclosed is the Legislative Budget Request for the Executive Office of the Governor. The information contained herein is a true and accurate presentation of our proposed needs for the 2009-2010 Fiscal Year. This submission has been approved by Governor Crist.

Sincerely,

Kelley Sasso
Finance and Accounting Director



State of Florida
Executive Office of the Governor

Department Level Exhibits and Schedules

LEGISLATIVE BUDGET REQUEST
2009-2010

Schedule VII: Agency Litigation Inventory

Agency:	Executive Office of the Governor		
Contact Person:	Jason Gonzalez, Governor's General Counsel or Gerald Curington, Deputy General Counsel	Phone Number:	850-488-3494 850-414-3808
	James A. Peters, Special Counsel		
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Galaxy Fireworks, Inc., et al. v. Gov. Crist and State of Florida		
Court with Jurisdiction:	13 th Jud. Circuit		
Case Number:	98-9608		
Summary of the Complaint:	Plaintiffs allege Governor Chiles' 1998 executive order banning the sale of fireworks during the 4 th of July season is a "taking" that entitles them to compensation for sales that could have occurred.		
Amount of the Claim:	In excess of \$2 million.		
Specific Statutes or Laws (including GAA) Challenged:	none		
Status of the Case:	Liability was determined at a bench trial in November, 2007. Damages discovery for mediation or jury trial is ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Not applicable
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Schedule VII: Agency Litigation Inventory

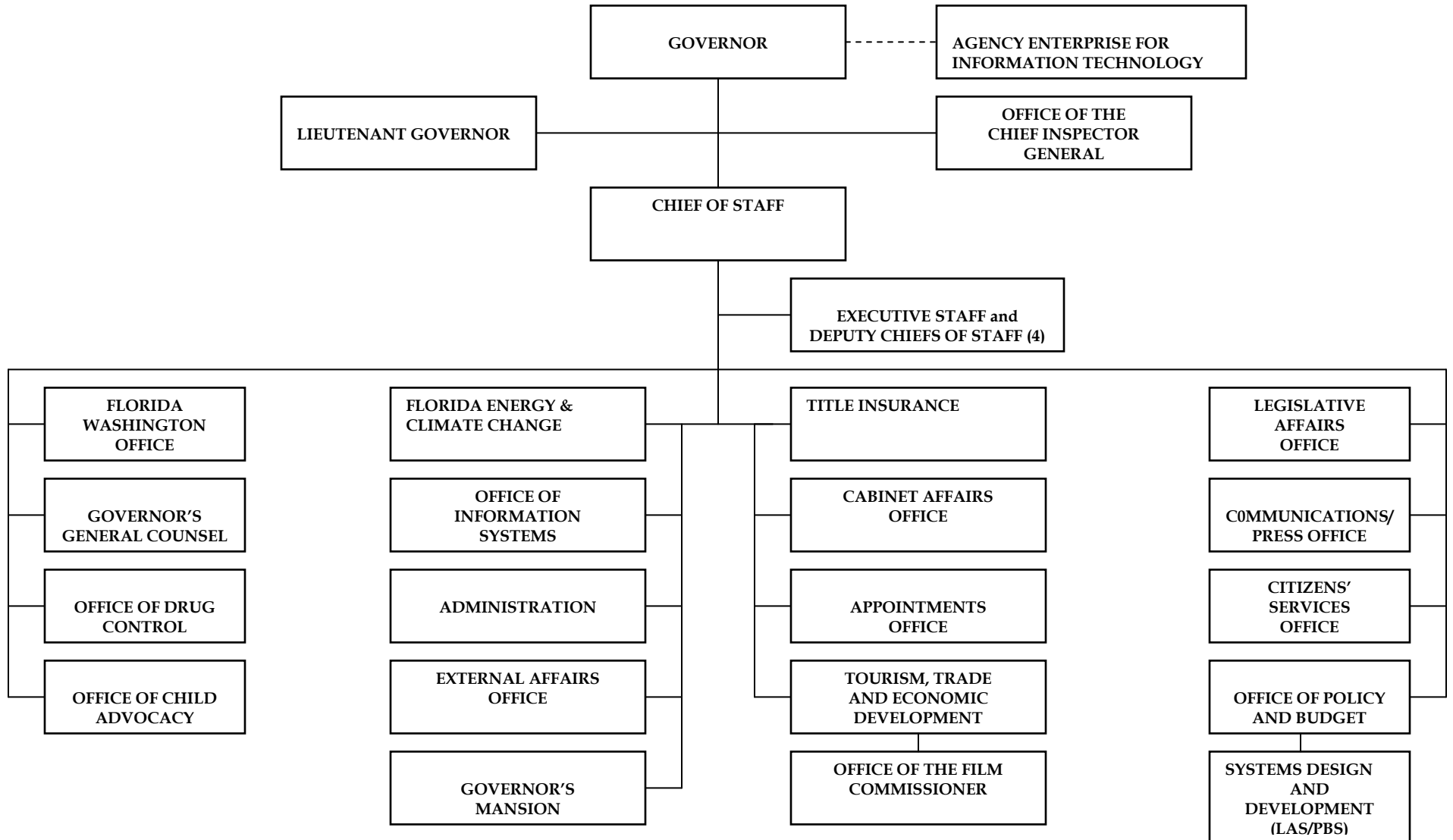
Agency:	Executive Office of the Governor, Department of Community Affairs		
Contact Person:	Jason Gonzalez, Governor's General Counsel or Gerald Curington, Deputy General Counsel Phillip P. Quaschnick Assistant Attorney General	Phone Number:	850-487-3494 850-414-3671
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Francis D. Hussey Jr. and Mary Hussey, husband and wife; and Winchester Lakes Corporation, a Florida Corporation, vs. Collier County; The Honorable Charlie Crist, Governor of the State of Florida,; and the Florida Department of Community Affairs		
Court with Jurisdiction:	Florida, Twentieth Judicial Circuit		
Case Number:	08-6933-CA		
Summary of the Complaint:	Plaintiffs have filed a two count complaint. Count I is based on Section 70.00(1), Florida Statutes, better known as the "Bert J. Harris, Jr., Private Property Rights Protection Act." Plaintiffs claim the value of their Collier County property has been reduced by redesignation of the property, pursuant a local land use ordinance. The ordinance was enacted after the County's assessment of environmentally sensitive land. The Department of Community Affairs allegedly mandated the assessment. Count II is based on Article X, Section 6(a) of the Florida Constitution. Plaintiffs claim that the redesignation of their property amounts to a "taking" without providing them just compensation.		
Amount of the Claim:	\$91,500,000		
Specific Statutes or Laws (including GAA) Challenged:	none		
Status of the Case:	The Office of the Governor was served with the complaint on September 19, 2008.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel Assistant General Counsel Lynette Norr representing the Department of Community Affairs.	

	X	Office of the Attorney General, Assistant Attorney General Phillip P. Quaschnick representing Governor Crist.
		Outside Contract Counsel None
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Not applicable	

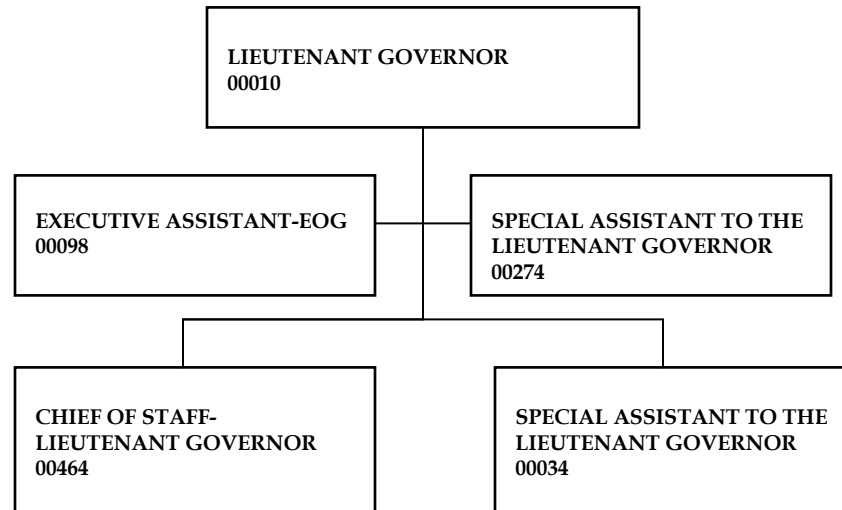
EXECUTIVE OFFICE OF THE GOVERNOR

Organization Chart

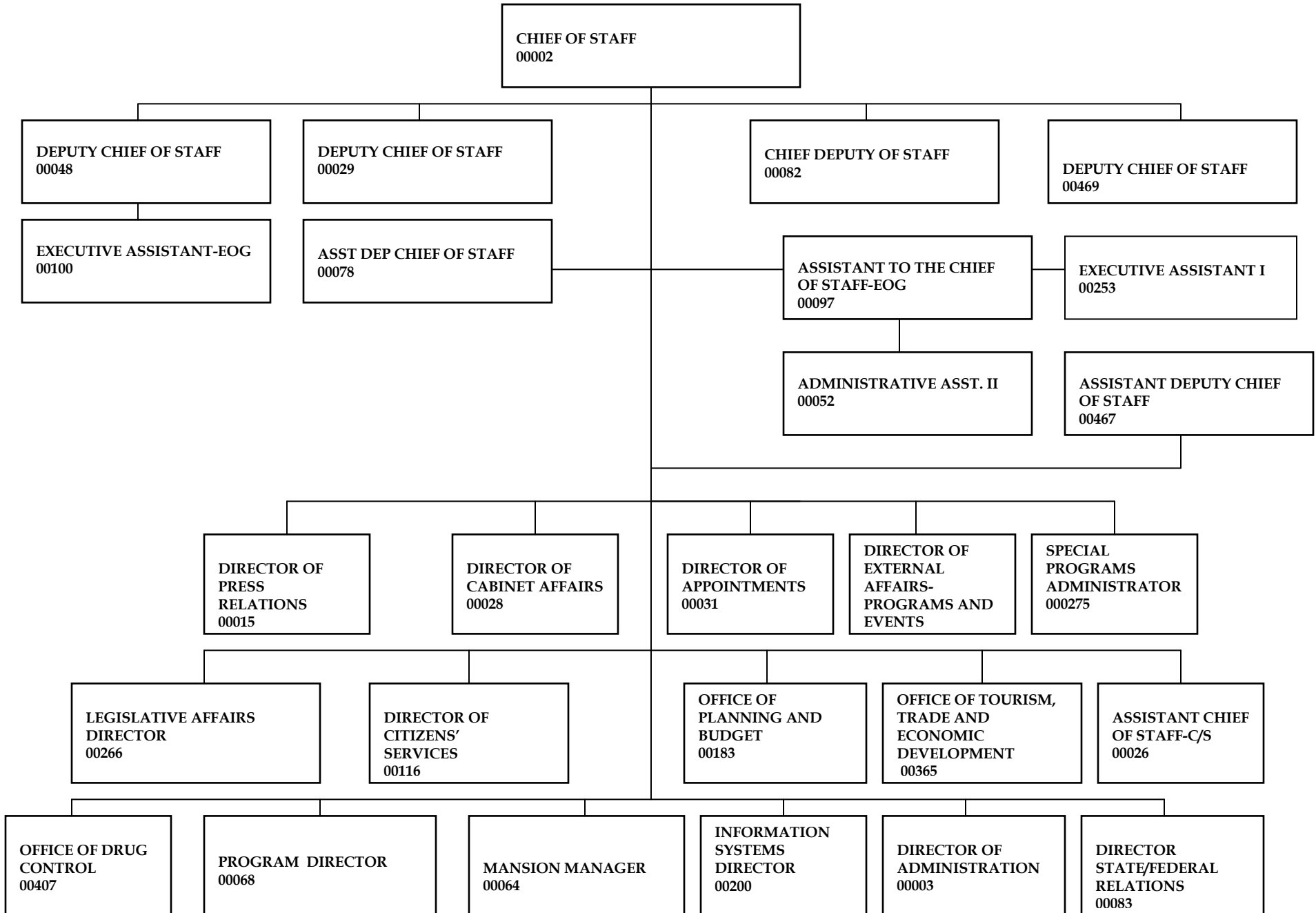
August 27, 2008



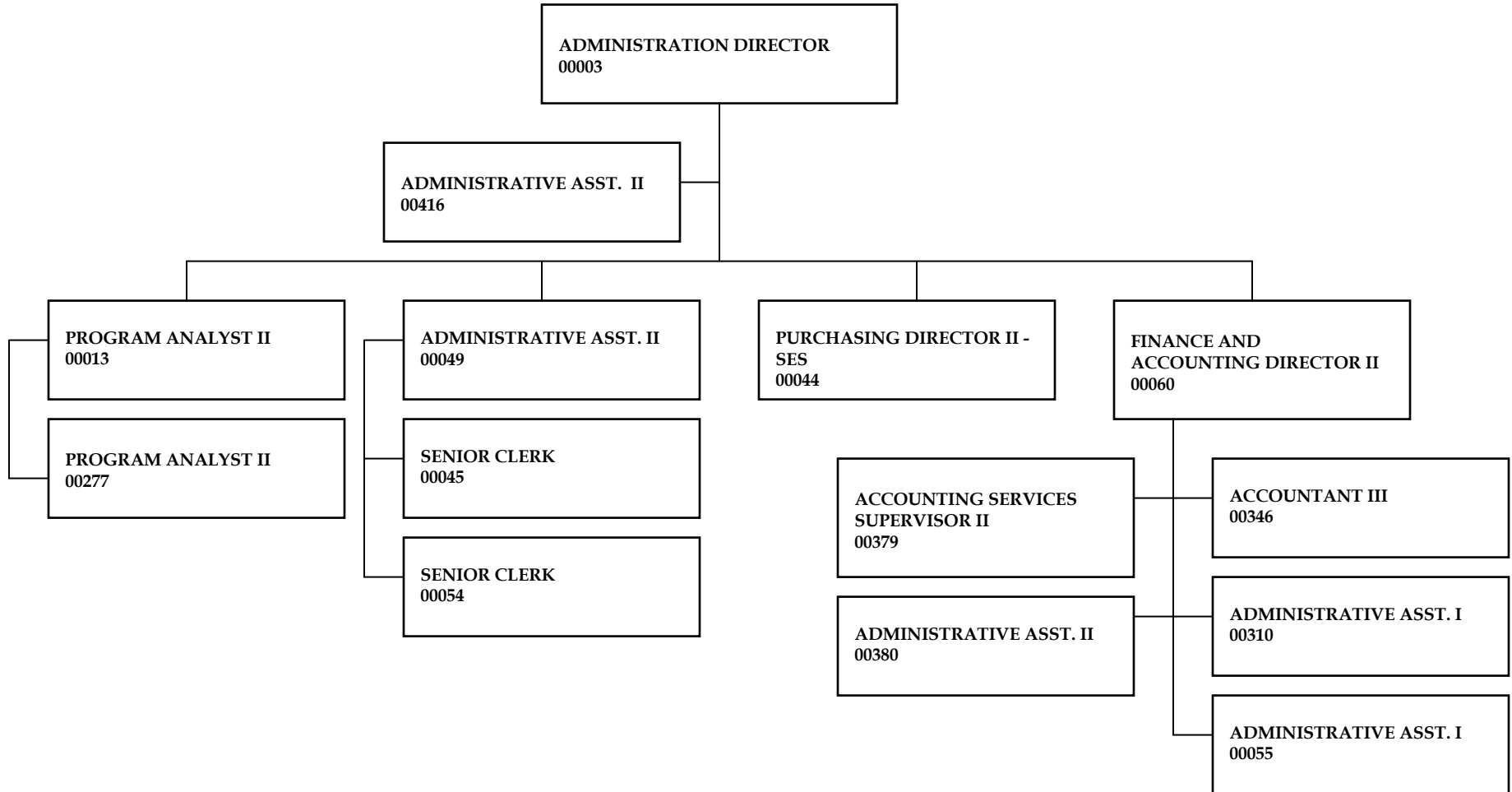
EXECUTIVE OFFICE OF THE GOVERNOR
Lieutenant Governor's Office



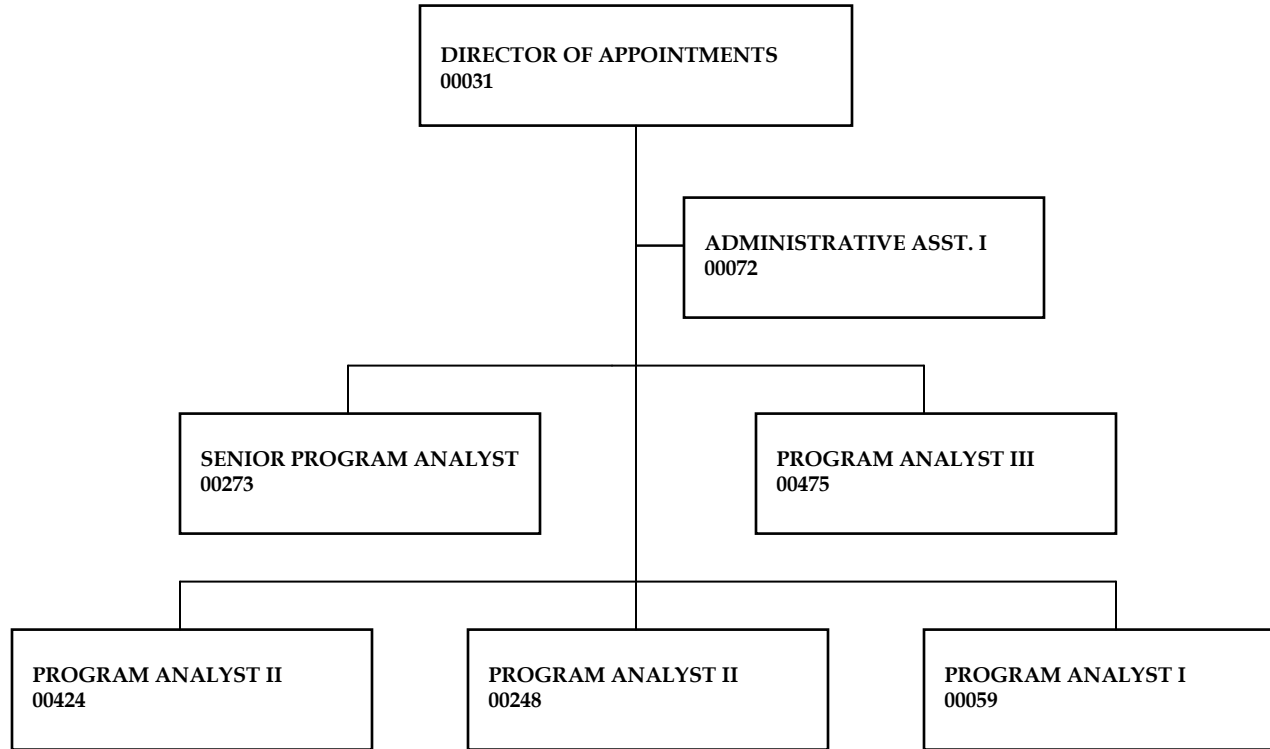
EXECUTIVE OFFICE OF THE GOVERNOR
Chief of Staff



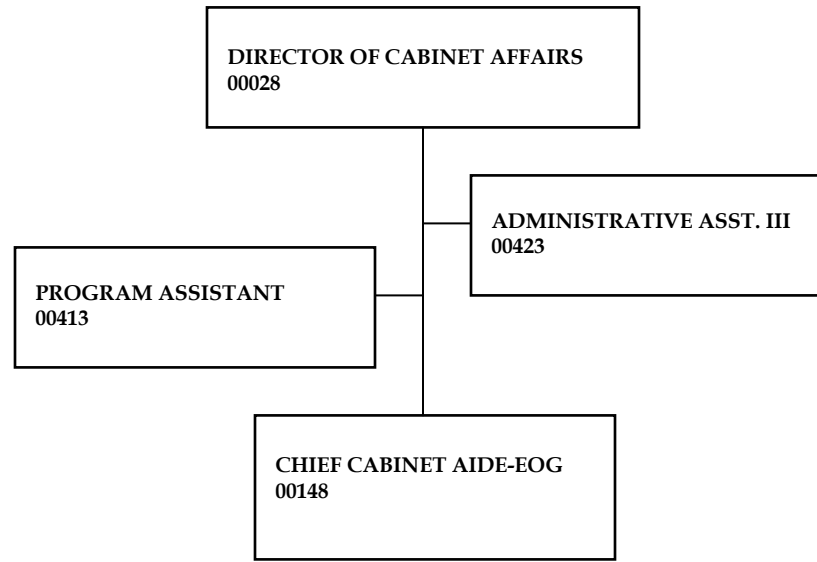
EXECUTIVE OFFICE OF THE GOVERNOR
Administration



EXECUTIVE OFFICE OF THE GOVERNOR
Appointments Office



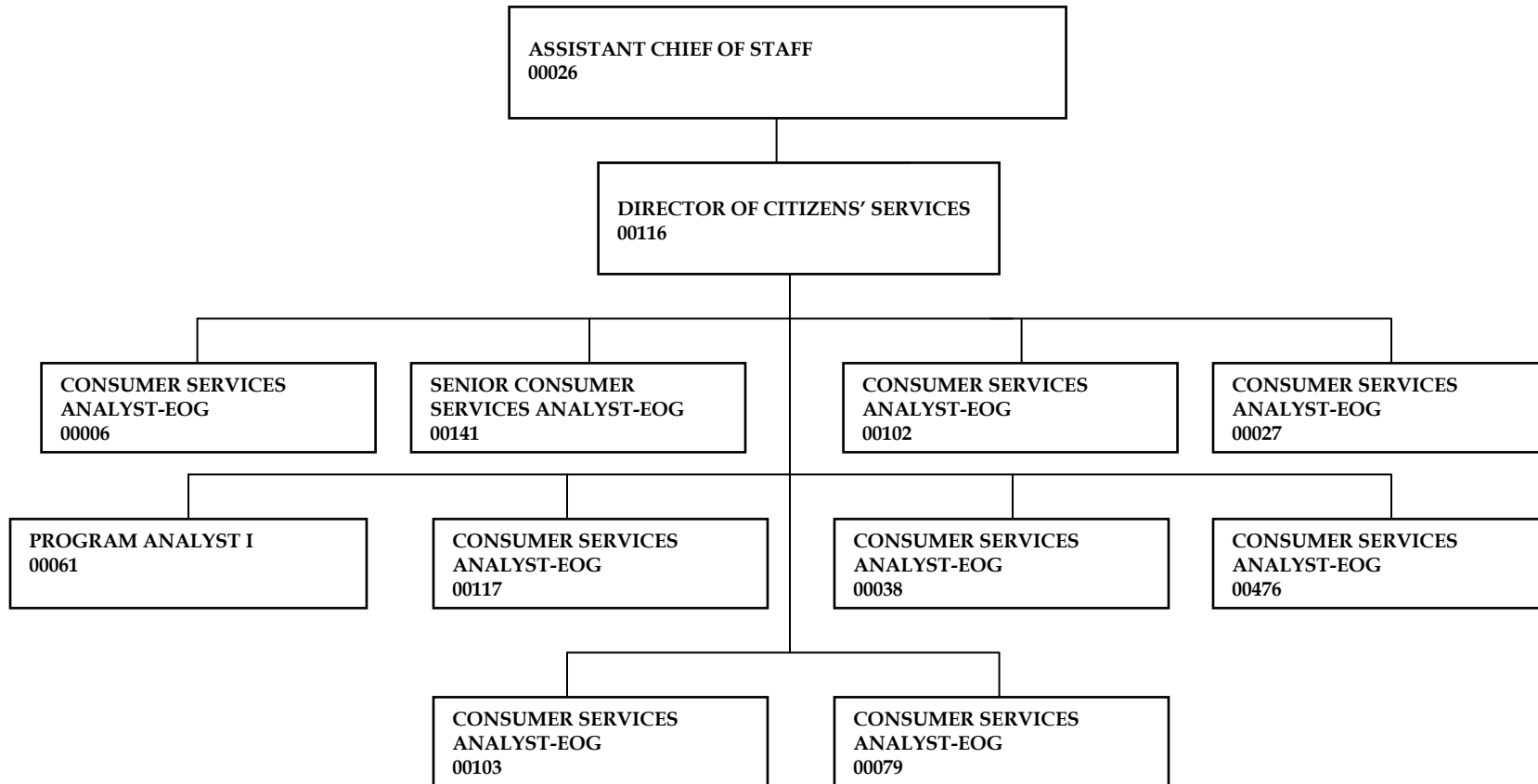
EXECUTIVE OFFICE OF THE GOVERNOR
Cabinet Affairs Office



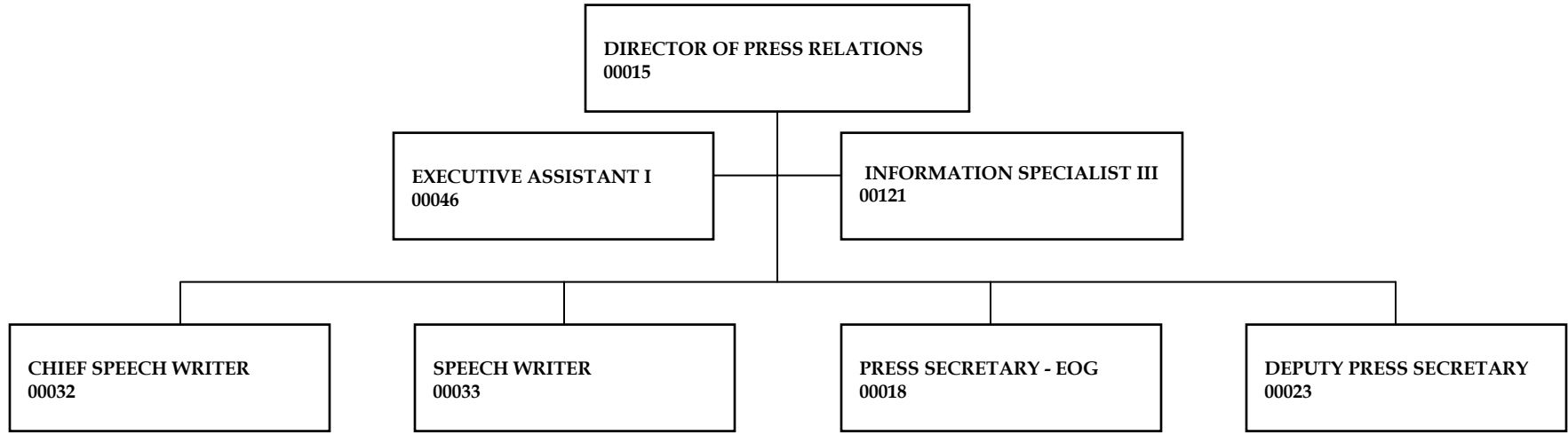
EXECUTIVE OFFICE OF THE GOVERNOR
Child Advocacy

SPECIAL PROGRAMS ADMINISTRATOR
00275

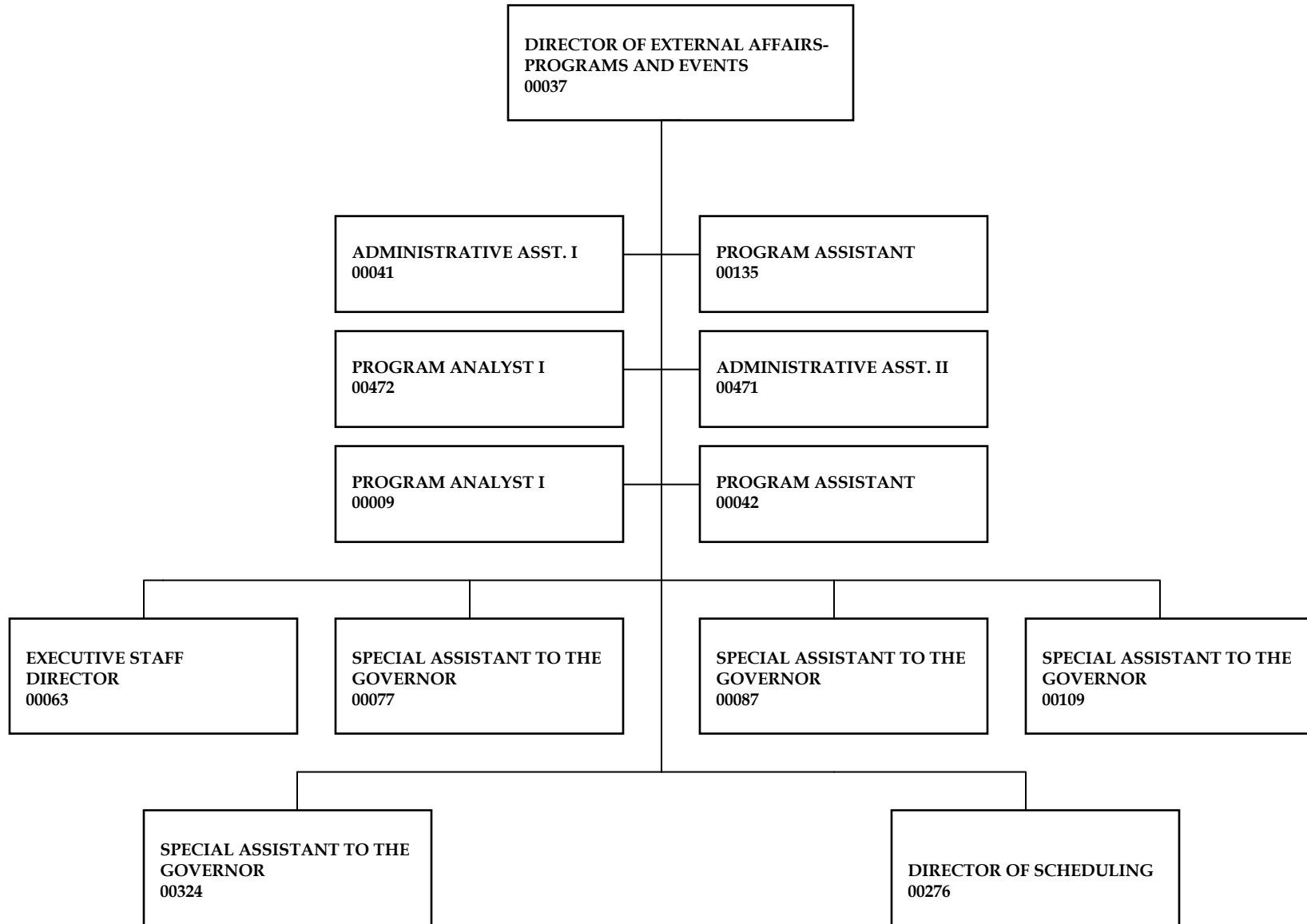
EXECUTIVE OFFICE OF THE GOVERNOR
Citizens' Services Office



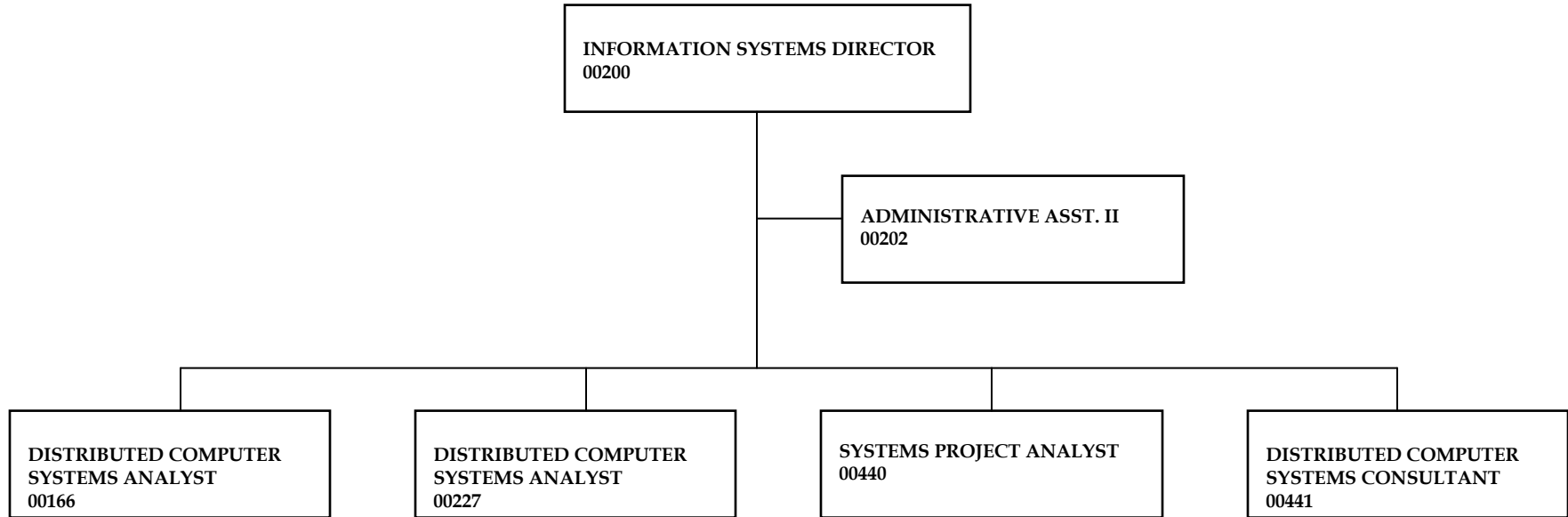
EXECUTIVE OFFICE OF THE GOVERNOR
Communications/Press Office



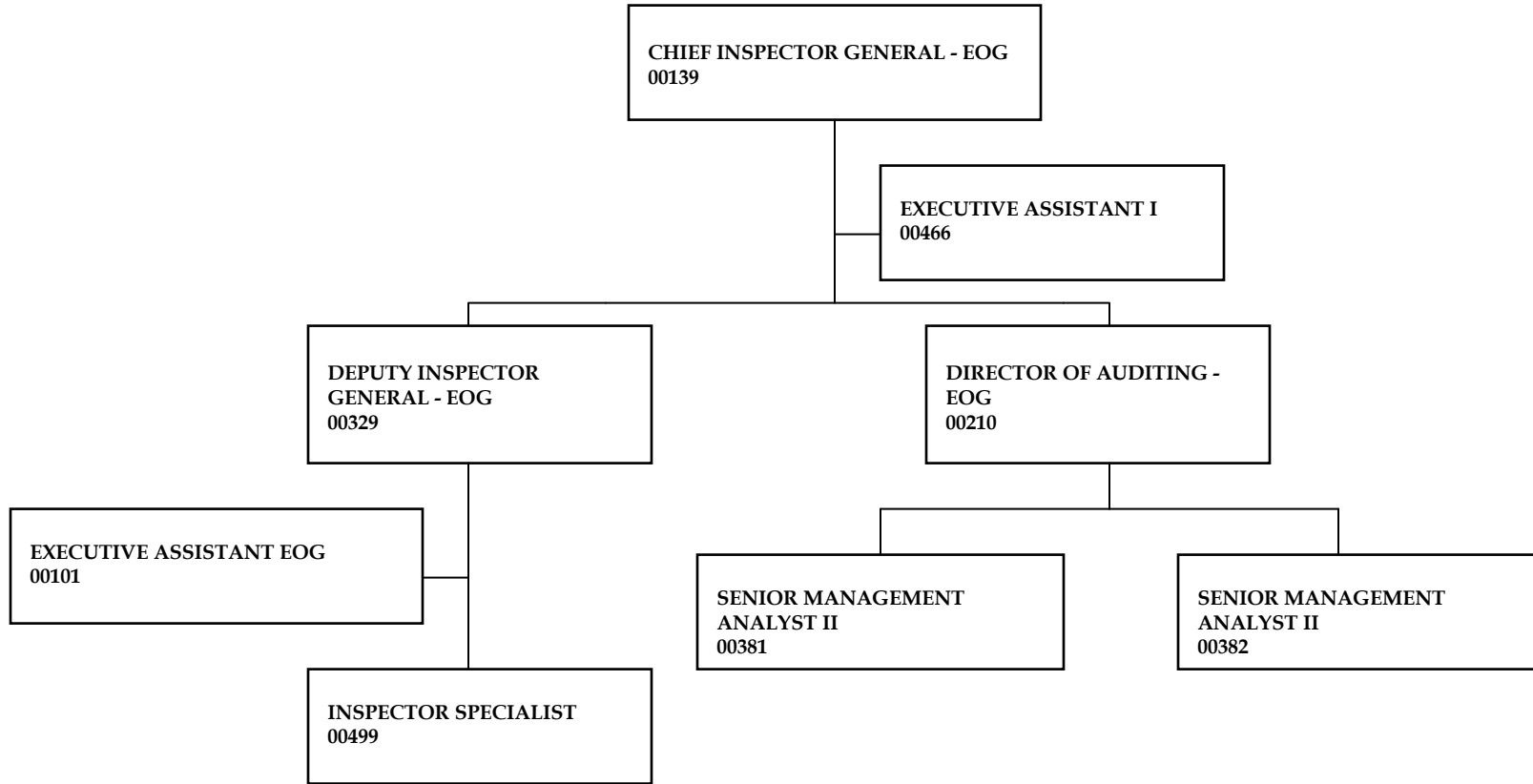
EXECUTIVE OFFICE OF THE GOVERNOR
External Affairs Office



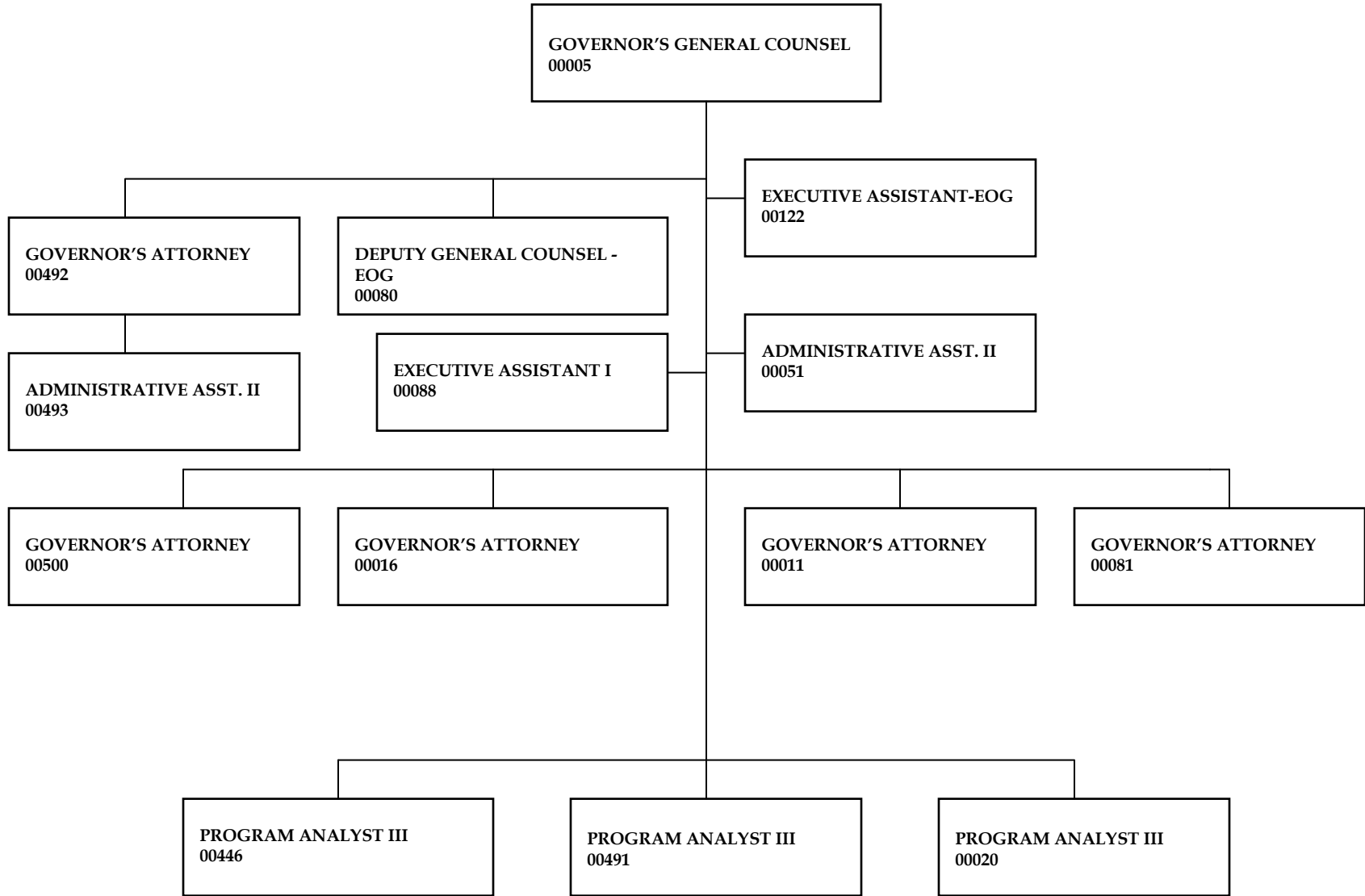
EXECUTIVE OFFICE OF THE GOVERNOR
Office of Information Systems



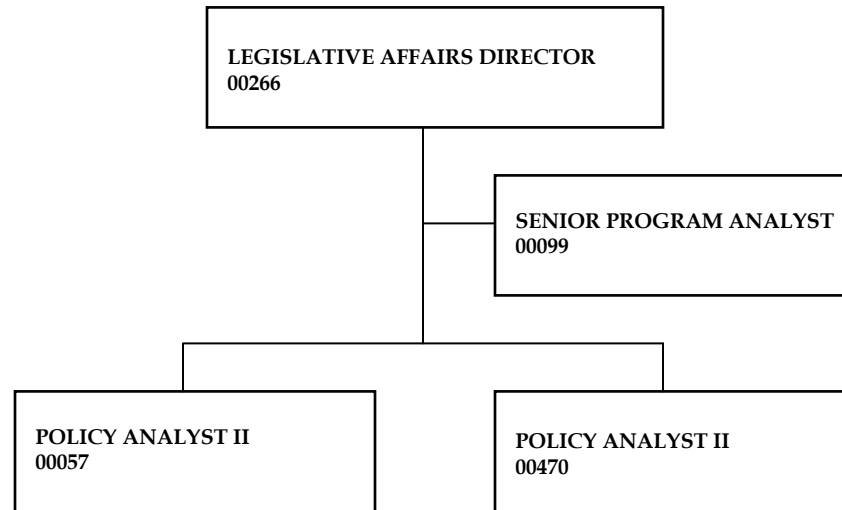
EXECUTIVE OFFICE OF THE GOVERNOR
Office of the Chief Inspector General



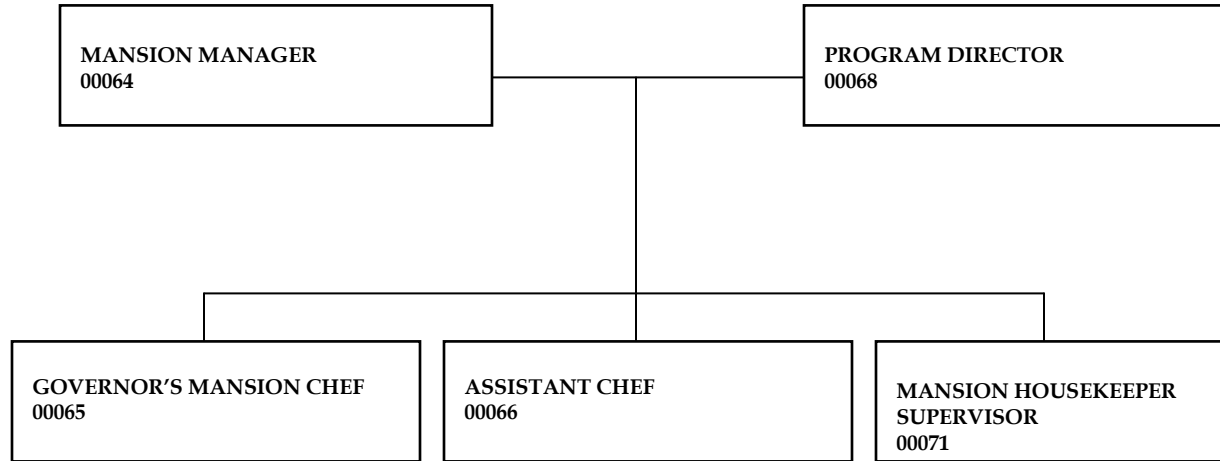
EXECUTIVE OFFICE OF THE GOVERNOR
Legal Affairs / Notaries Office



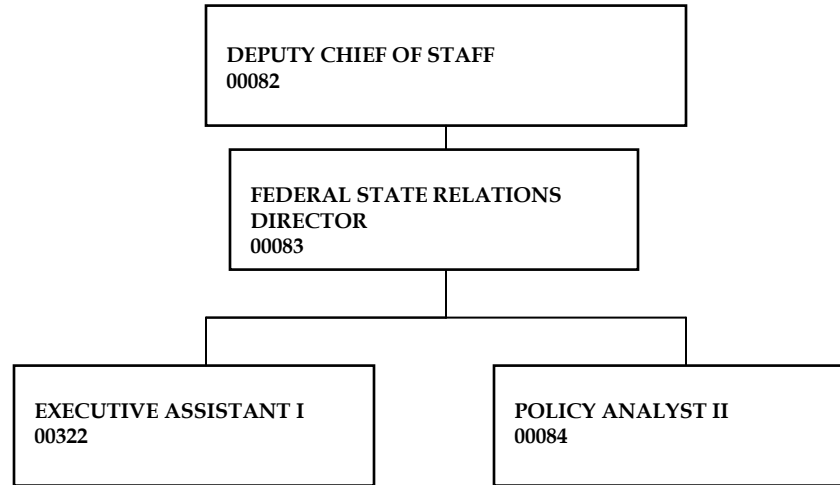
EXECUTIVE OFFICE OF THE GOVERNOR
Legislative Affairs Office



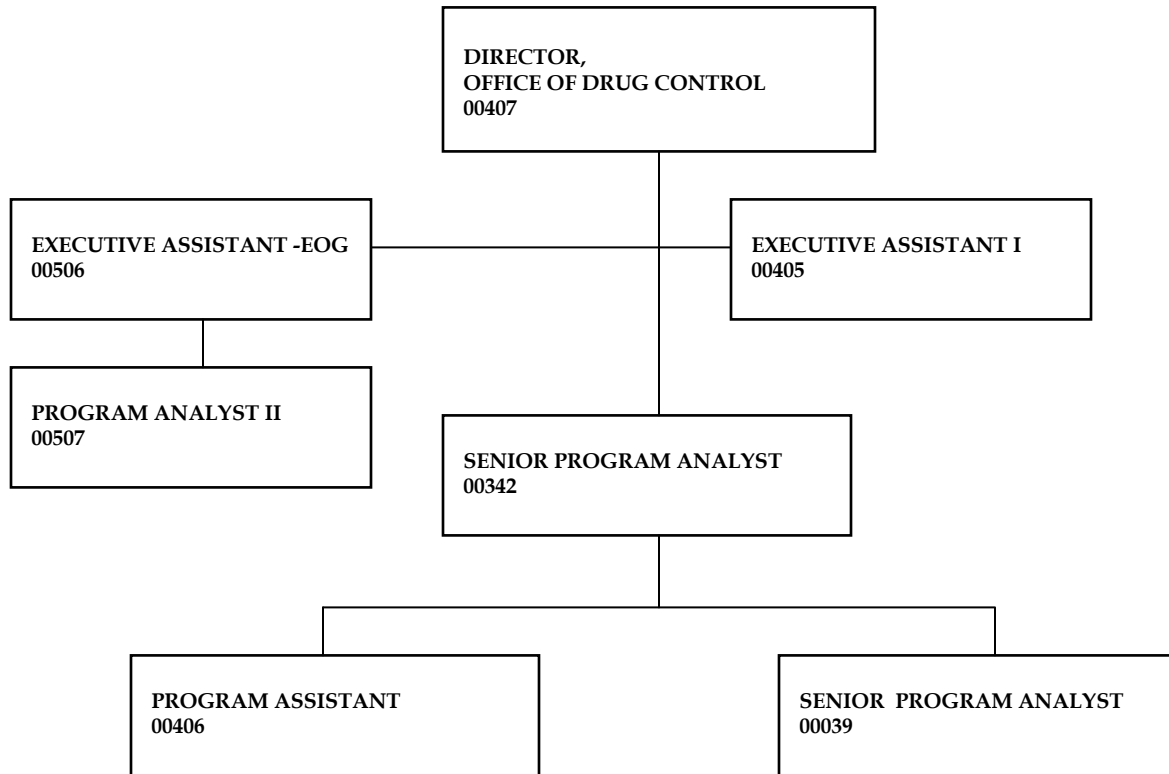
EXECUTIVE OFFICE OF THE GOVERNOR
Governor's Mansion



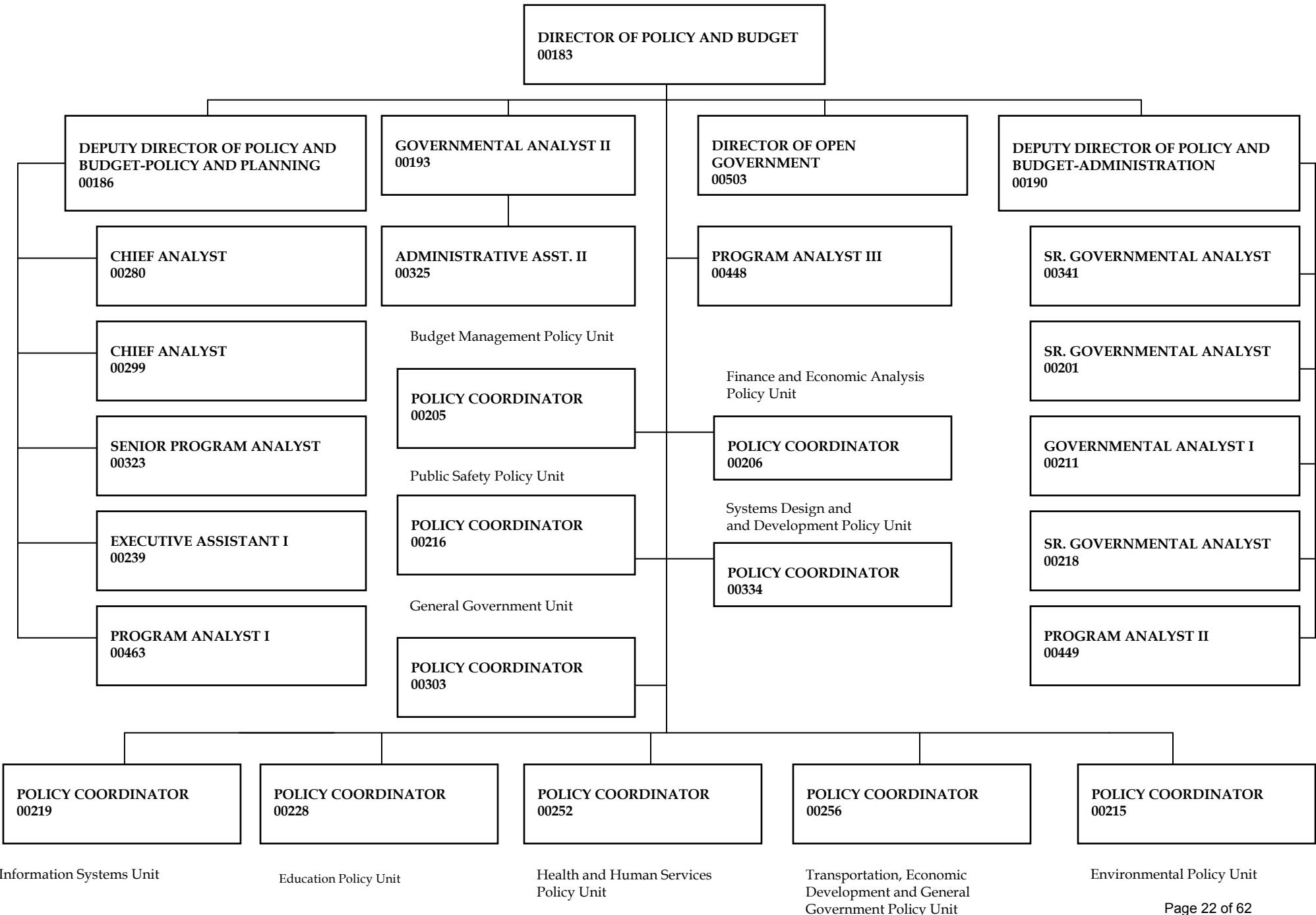
EXECUTIVE OFFICE OF THE GOVERNOR
Florida Washington Office



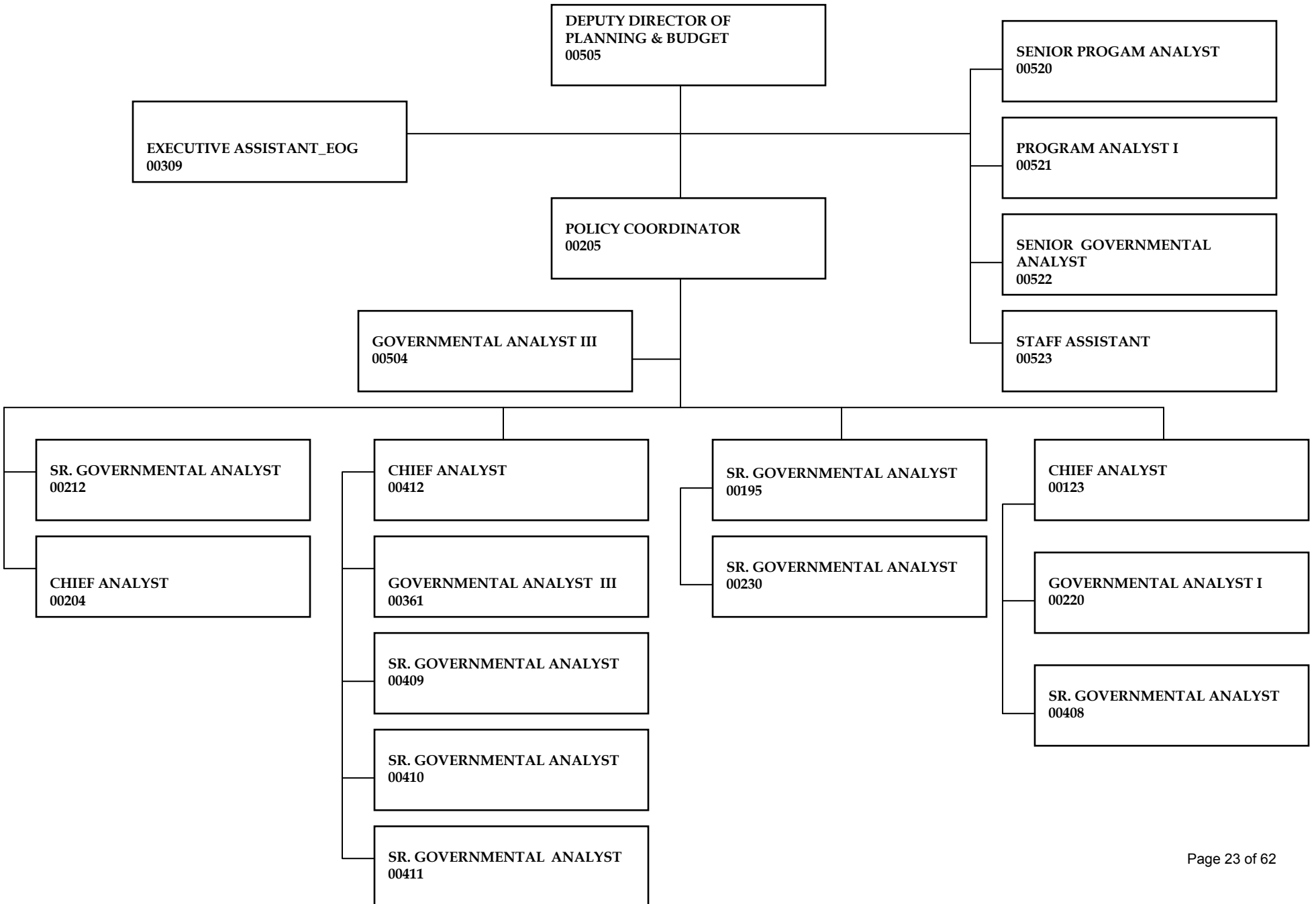
EXECUTIVE OFFICE OF THE GOVERNOR
Office of Drug Control



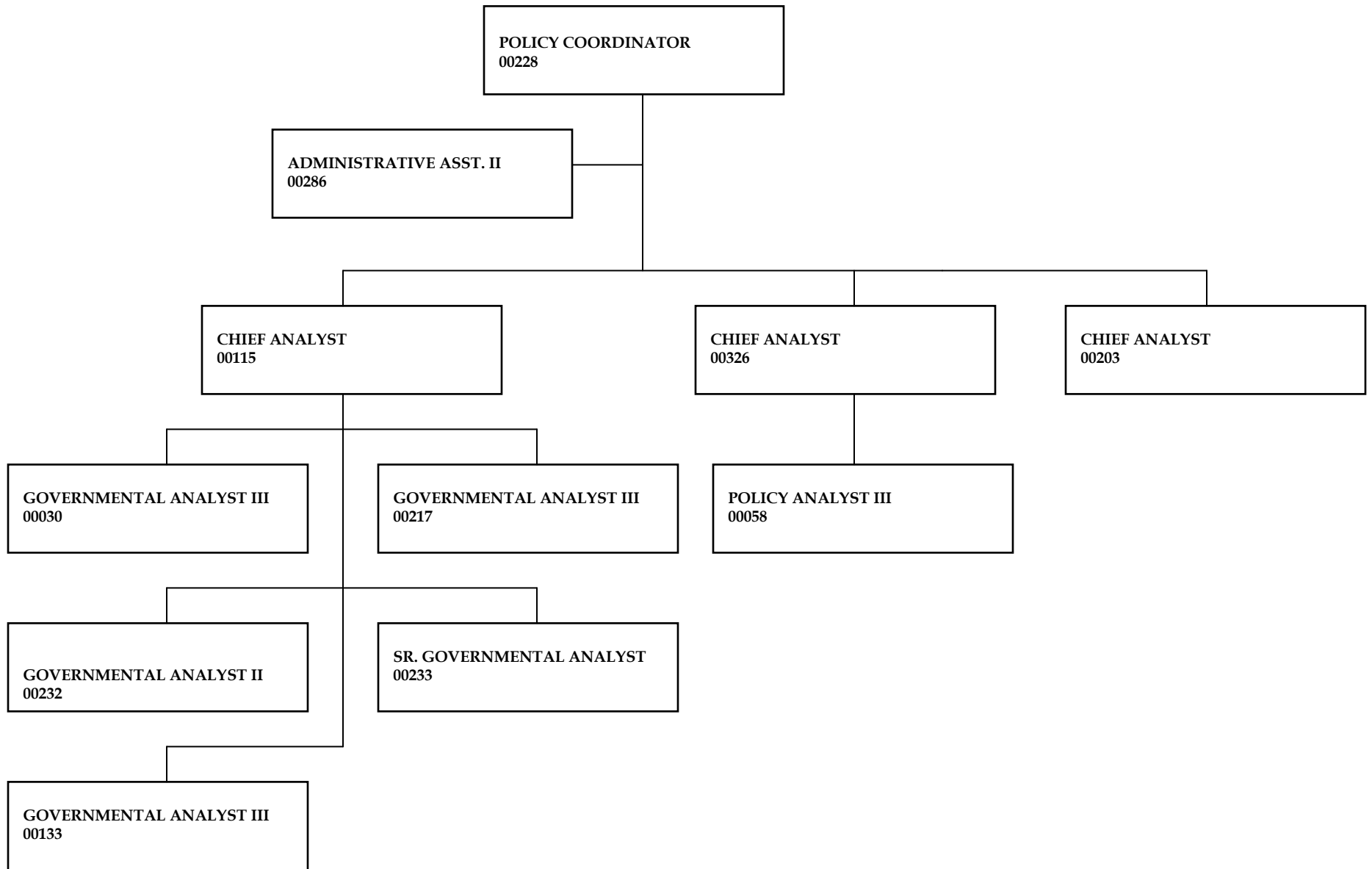
EXECUTIVE OFFICE OF THE GOVERNOR
Office of Policy and Budget / Director's Office



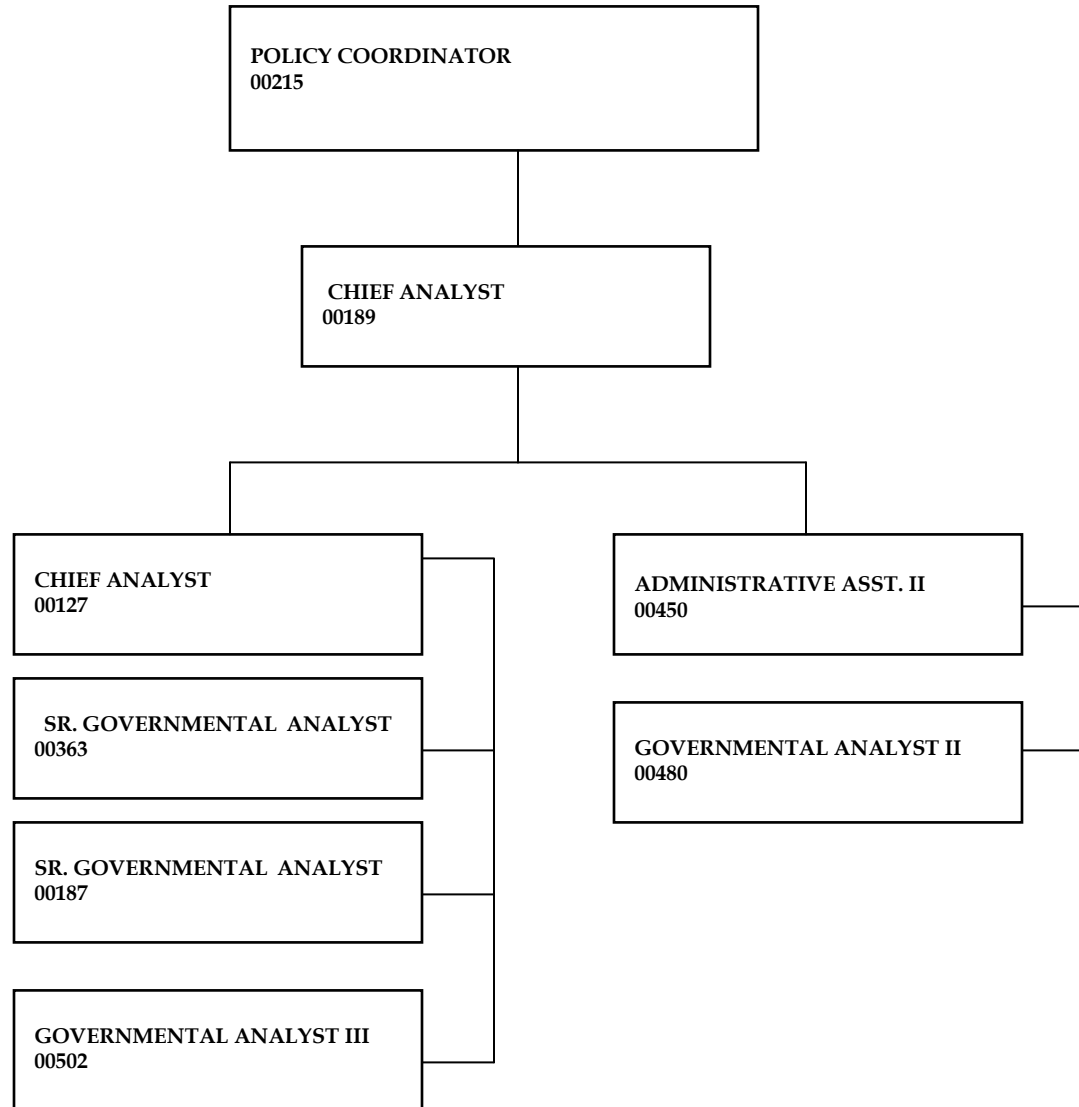
EXECUTIVE OFFICE OF THE GOVERNOR
Office of Policy and Budget
 Budget Management Policy Unit



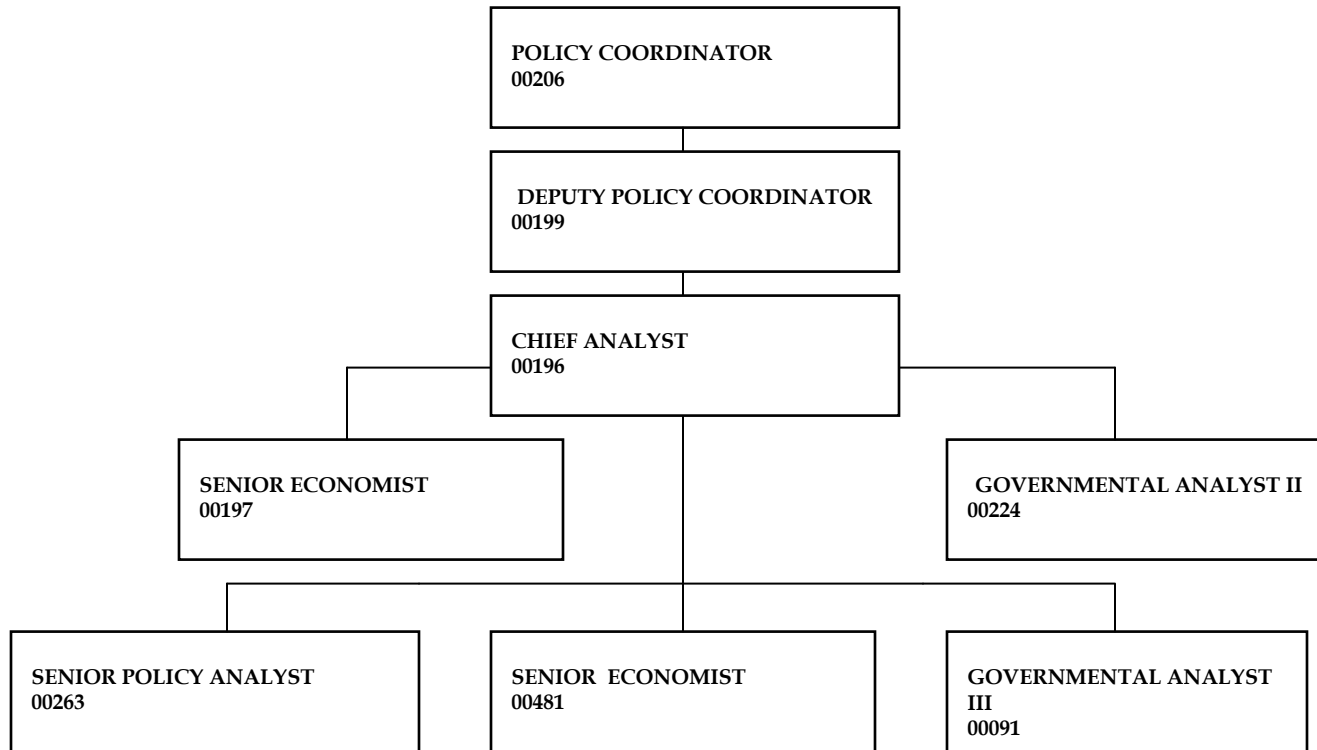
EXECUTIVE OFFICE OF THE GOVERNOR
Office of Policy and Budget
Education Policy Unit



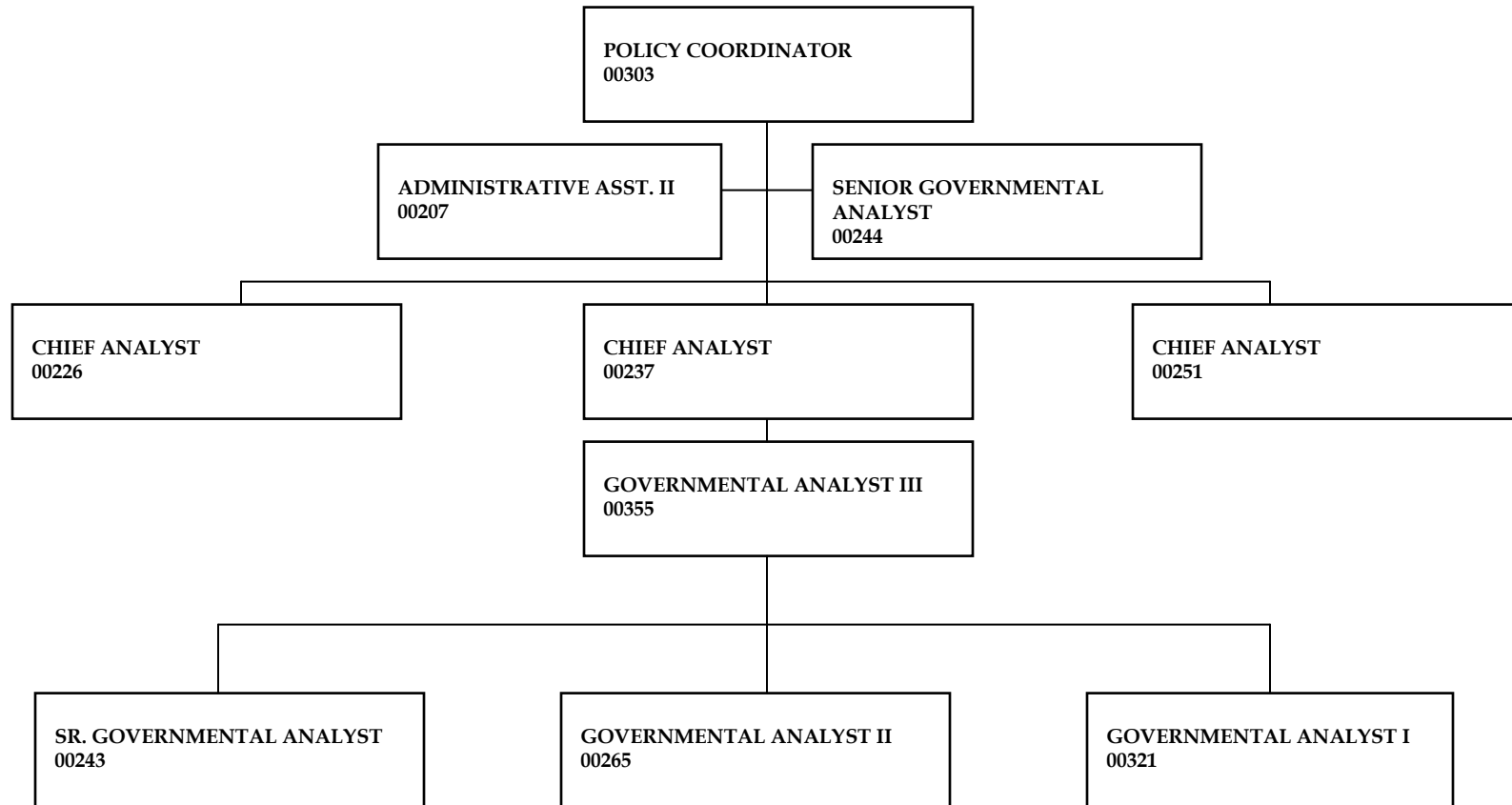
EXECUTIVE OFFICE OF THE GOVERNOR
Office of Policy and Budget
Environmental Policy Unit



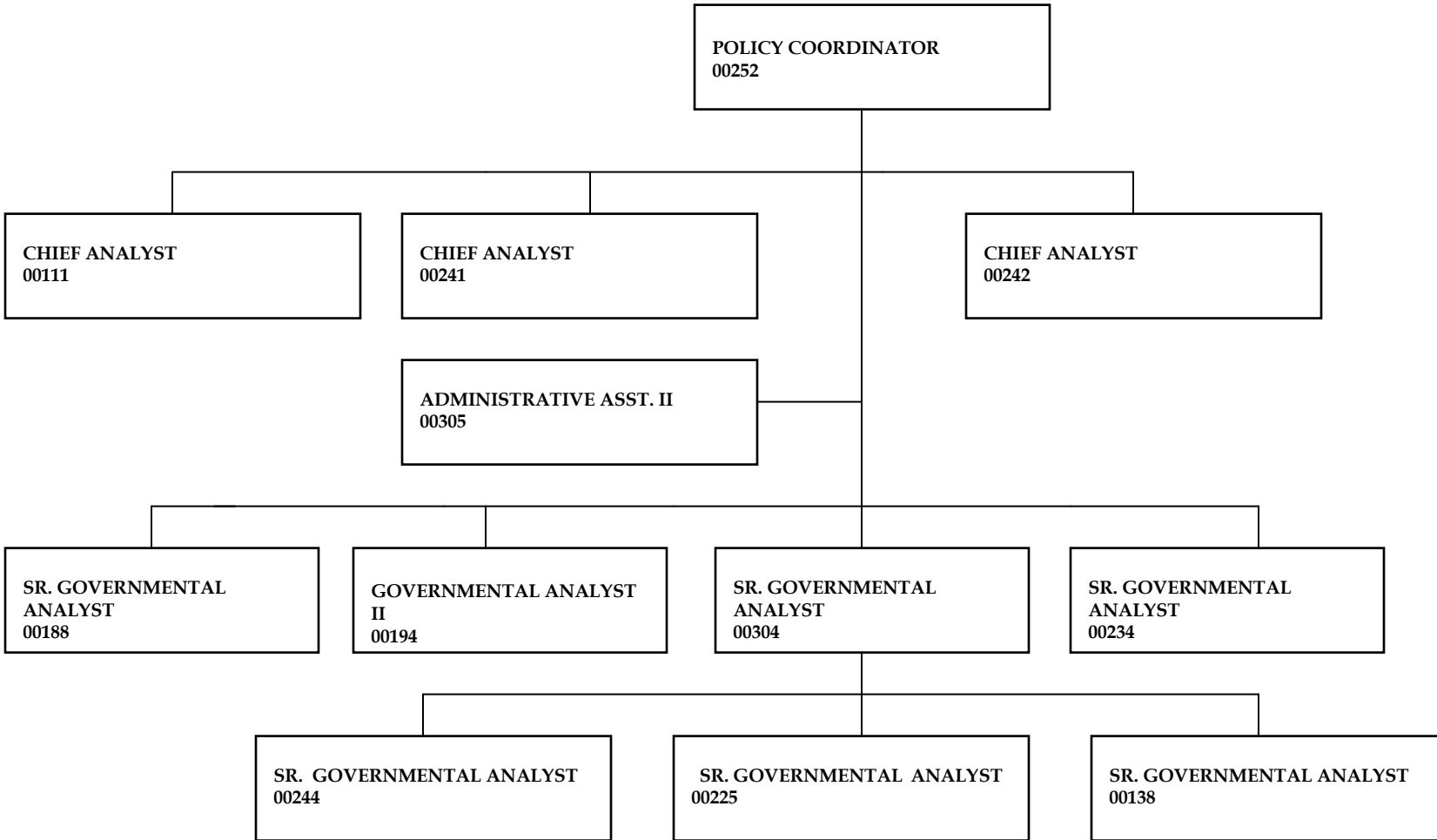
EXECUTIVE OFFICE OF THE GOVERNOR
Office of Policy and Budget
Finance and Economic Analysis Policy Unit



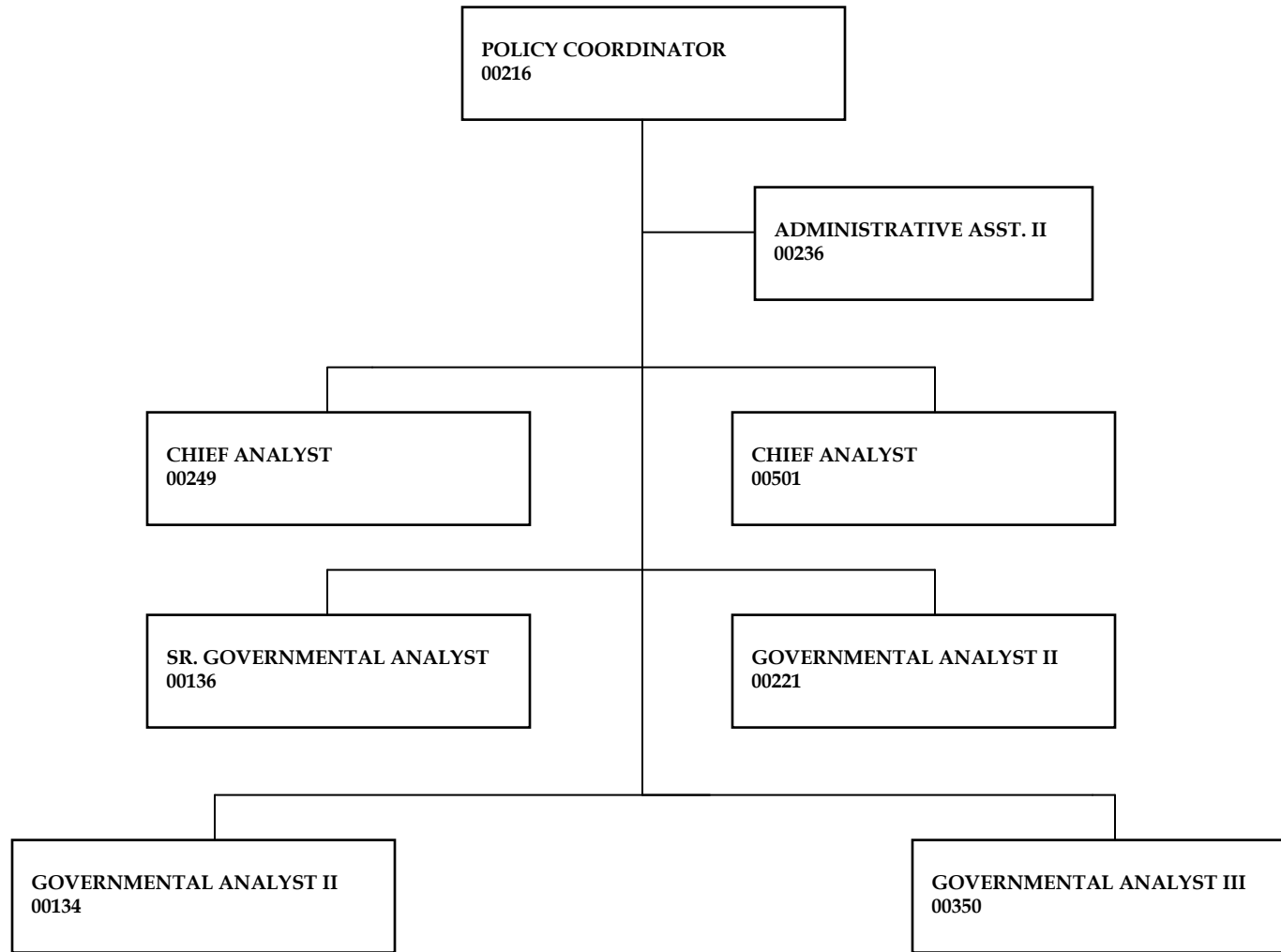
EXECUTIVE OFFICE OF THE GOVERNOR
Office of Policy and Budget
General Government Policy Unit



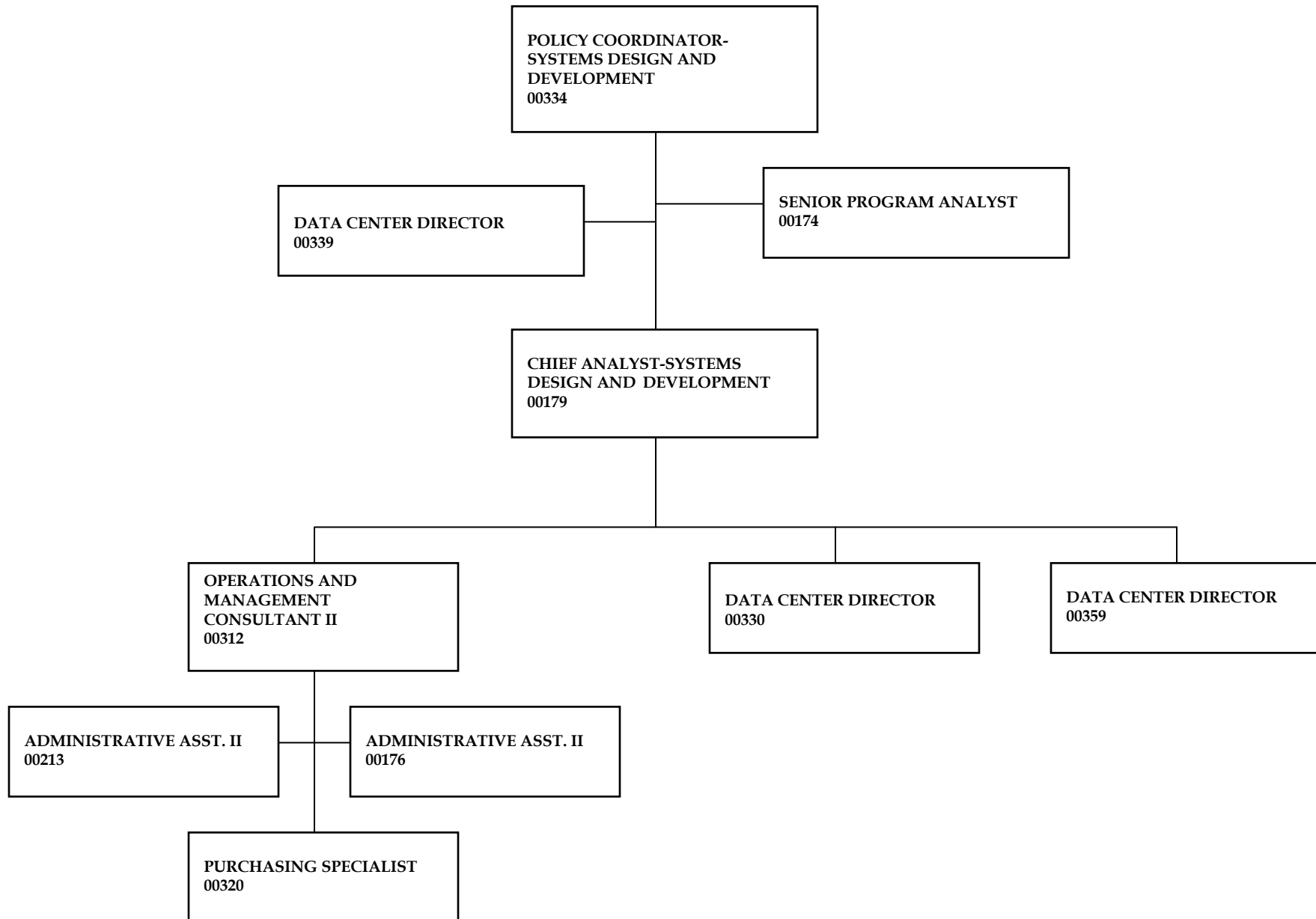
EXECUTIVE OFFICE OF THE GOVERNOR
Office of Policy and Budget
Health and Human Services Policy Unit



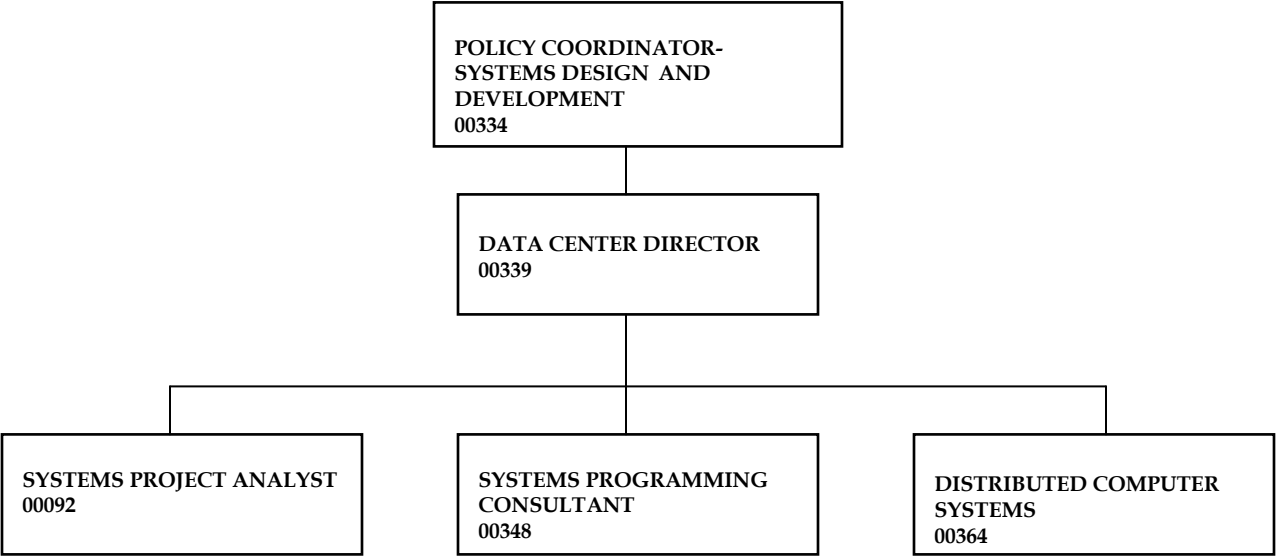
EXECUTIVE OFFICE OF THE GOVERNOR
Office of Policy and Budget
Public Safety Policy Unit



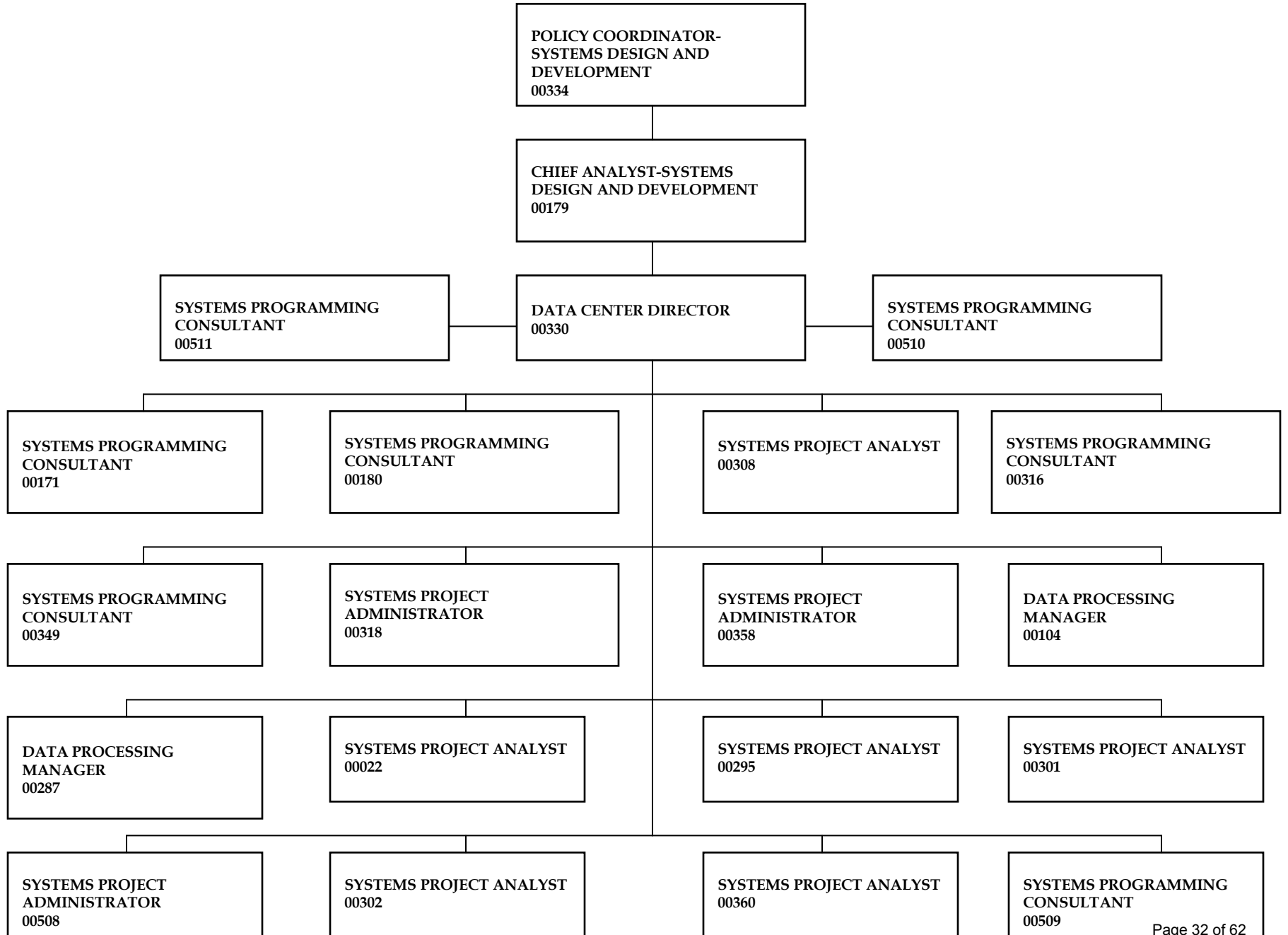
EXECUTIVE OFFICE OF THE GOVERNOR
Office of Policy and Budget
Systems Design and Development



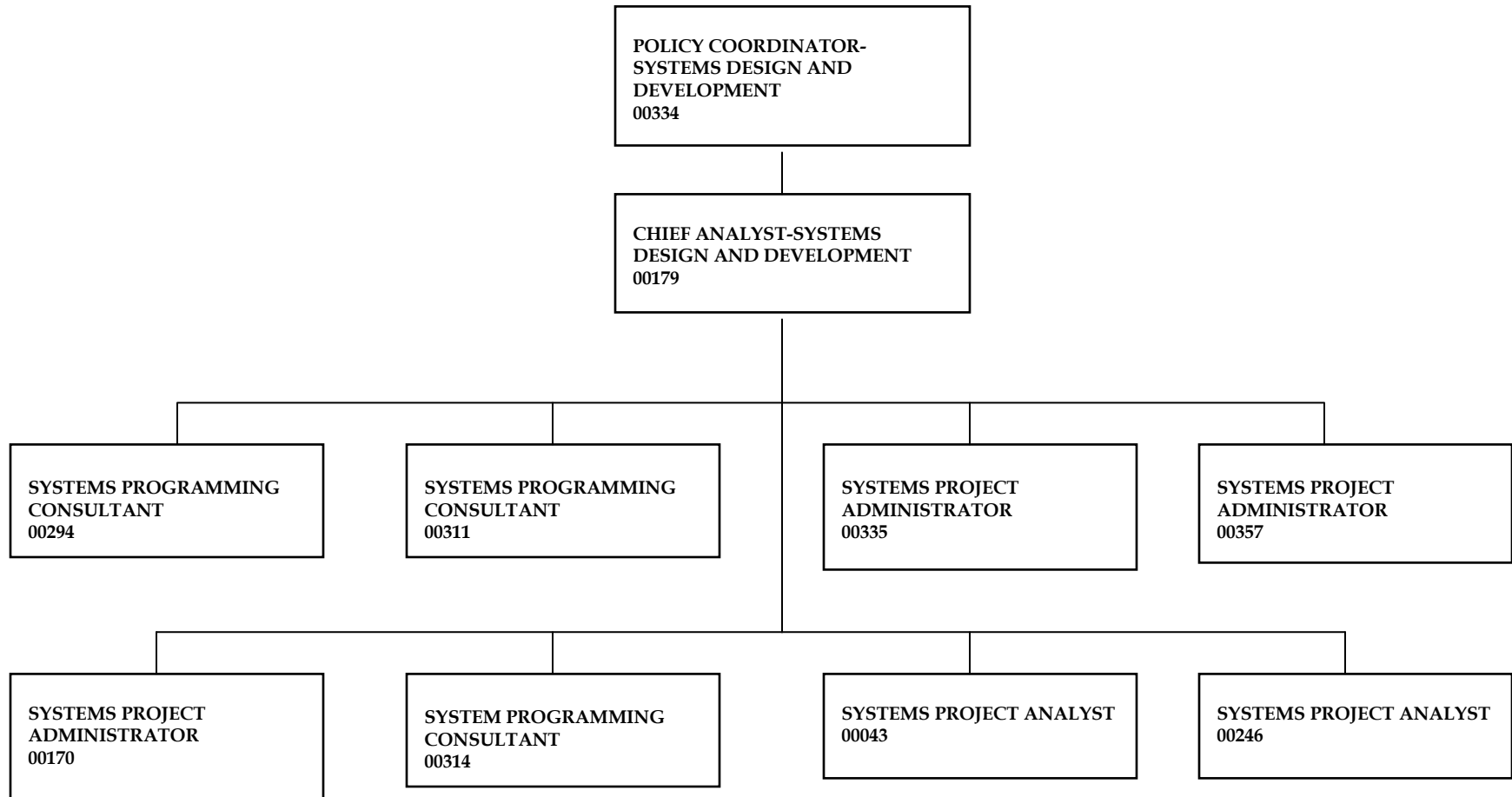
EXECUTIVE OFFICE OF THE GOVERNOR
Office of Policy and Budget
Systems Design and Development



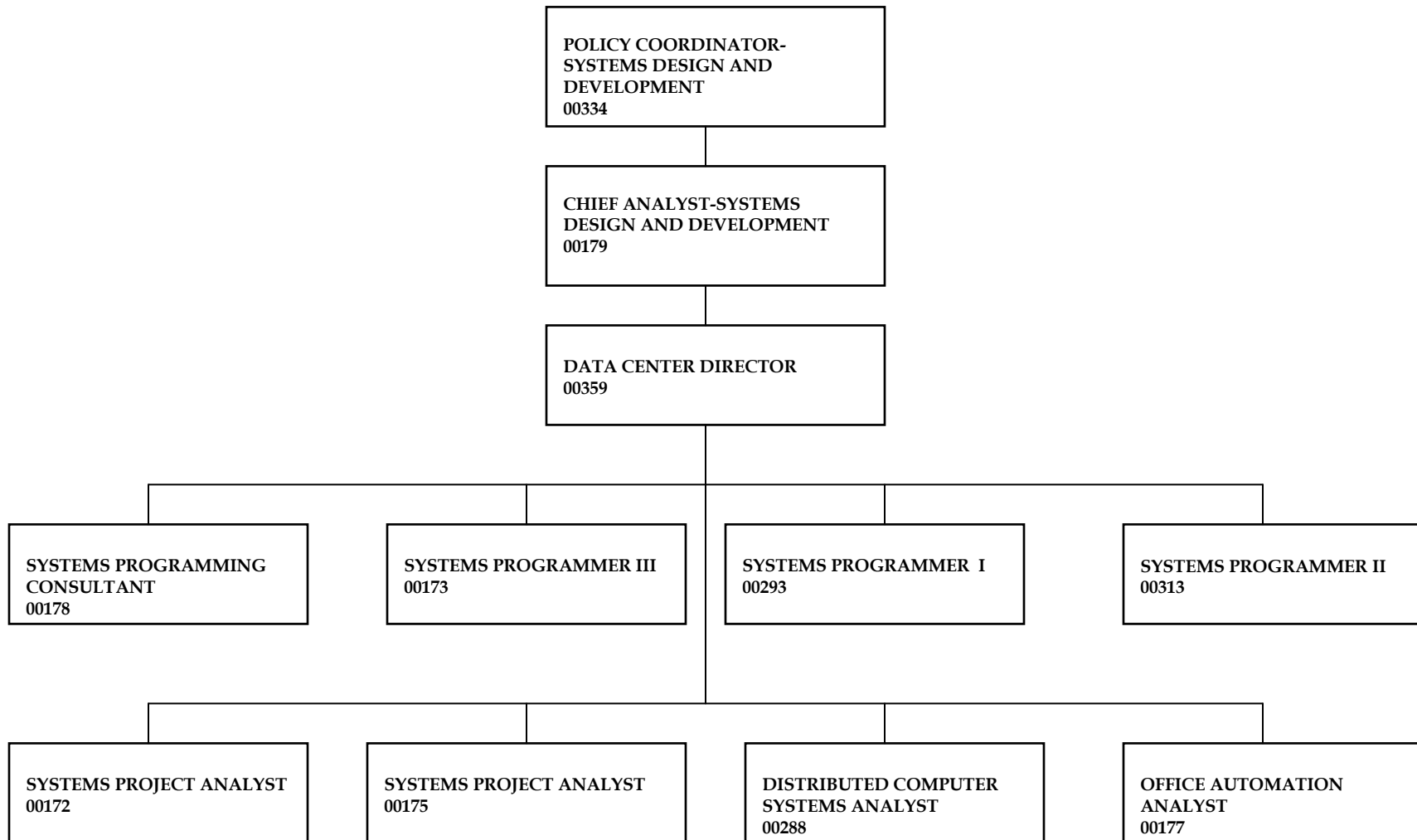
EXECUTIVE OFFICE OF THE GOVERNOR
Office of Policy and Budget
Systems Design and Development



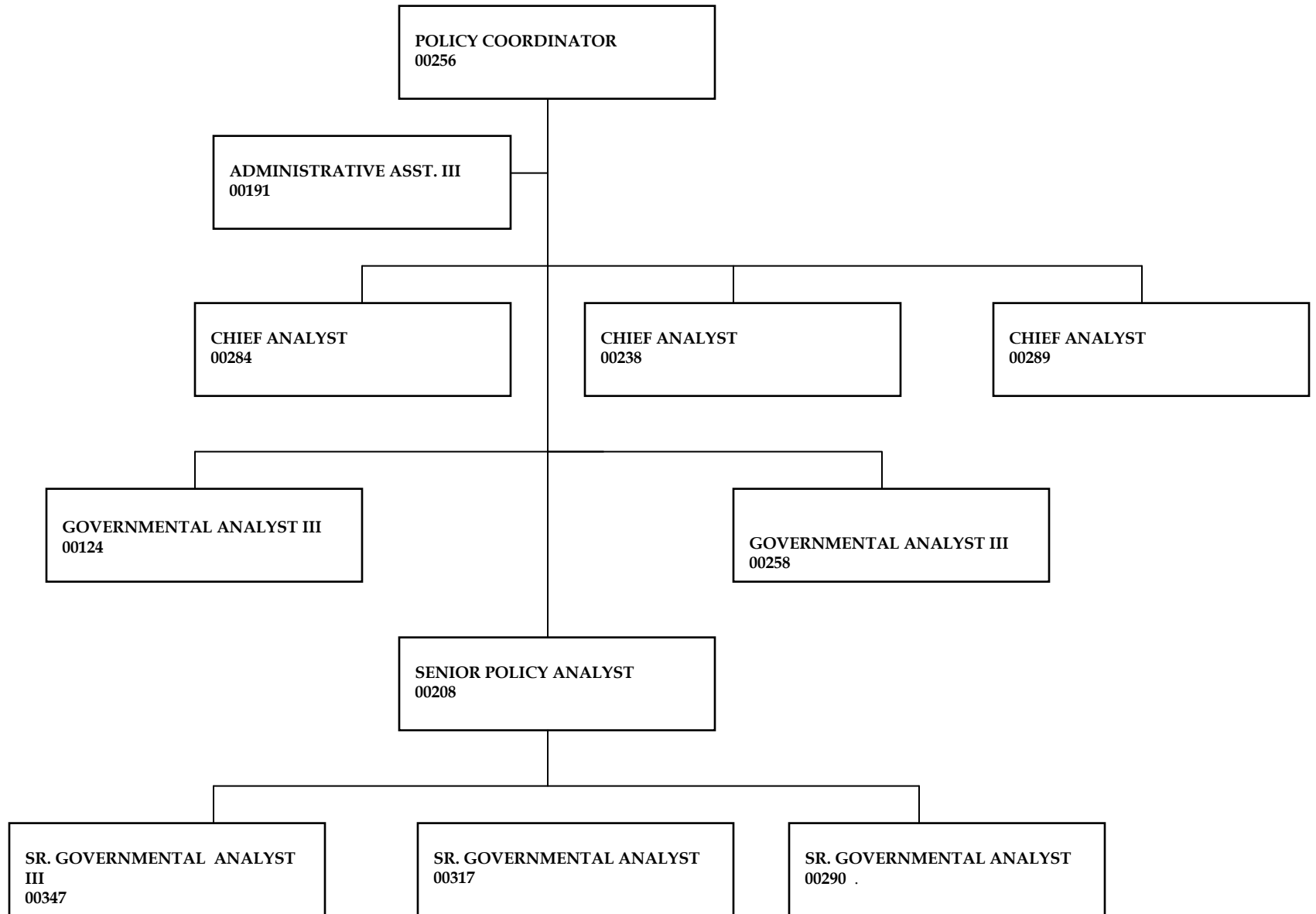
EXECUTIVE OFFICE OF THE GOVERNOR
Office of Policy and Budget
Systems Design and Development



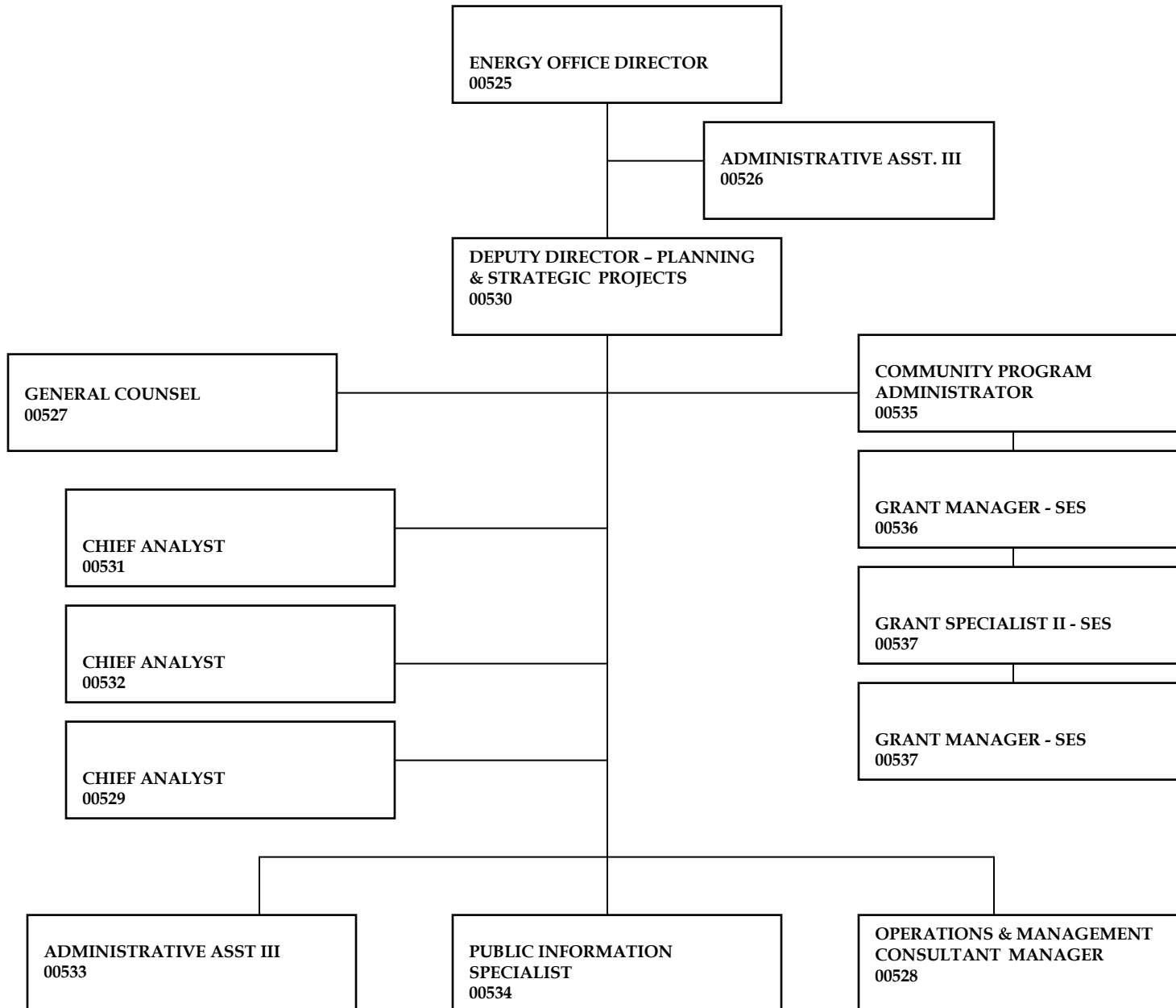
EXECUTIVE OFFICE OF THE GOVERNOR
Office of Policy and Budget
Systems Design and Development



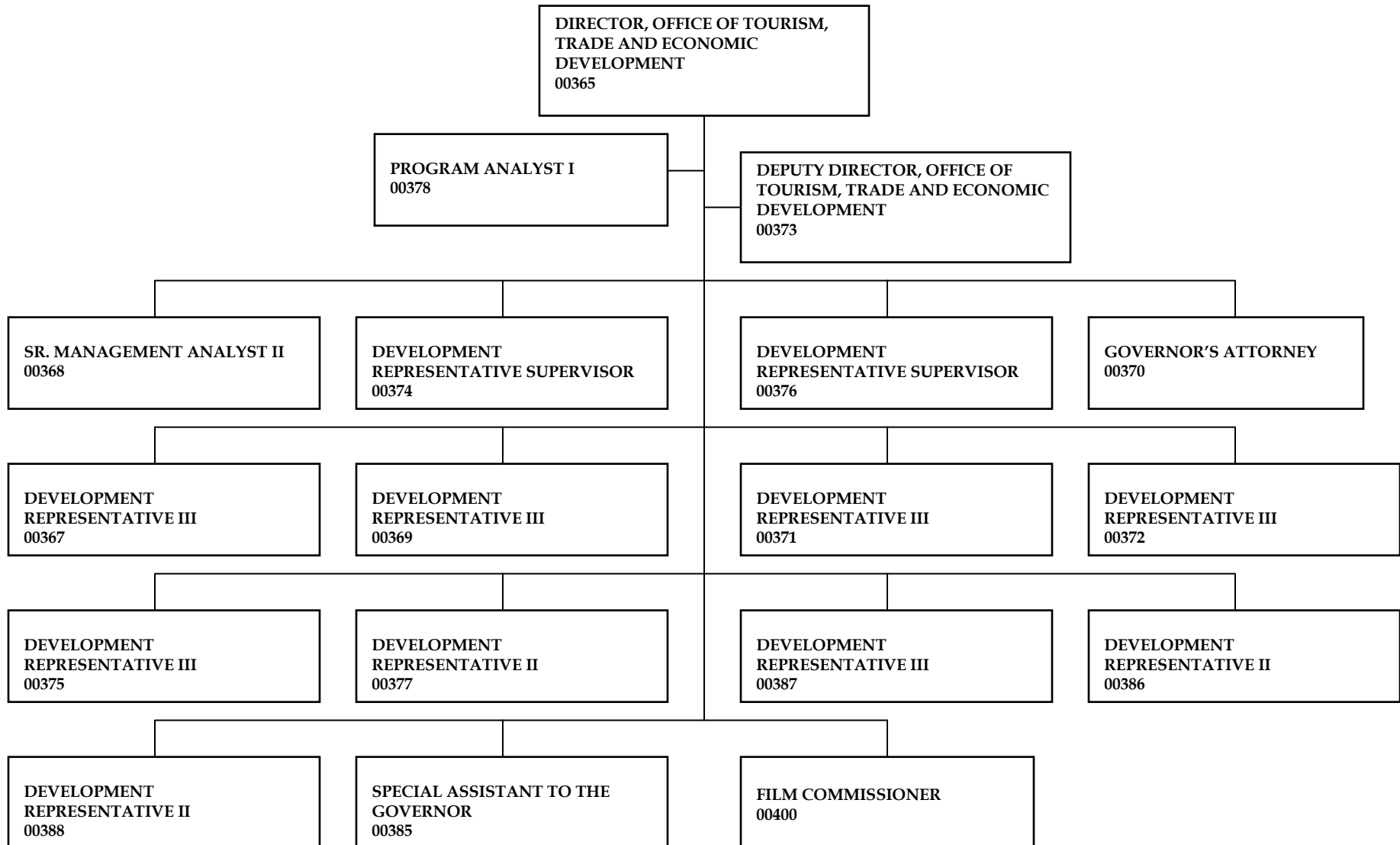
EXECUTIVE OFFICE OF THE GOVERNOR
Office of Policy and Budget
Transportation, Economic Development



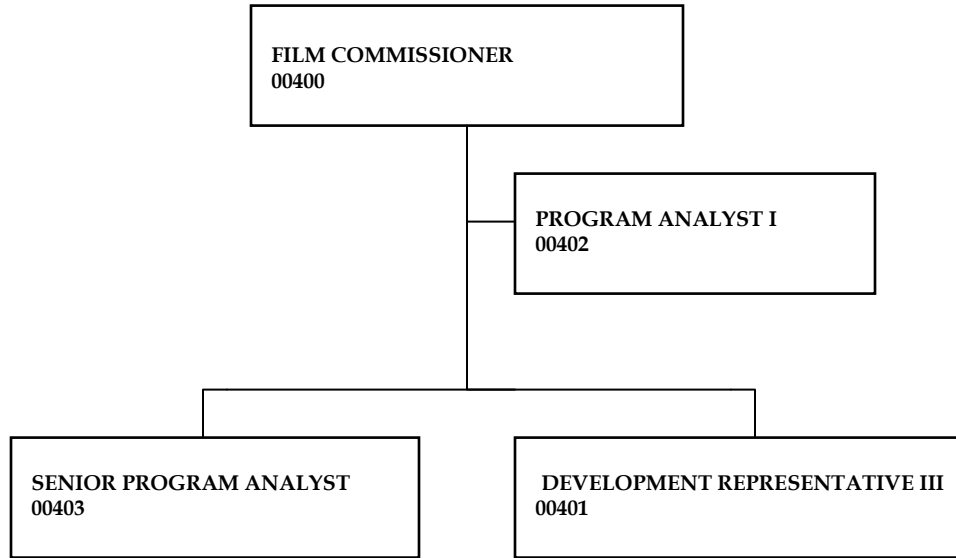
EXECUTIVE OFFICE OF THE GOVERNOR
Florida Energy & Climate Change Commission



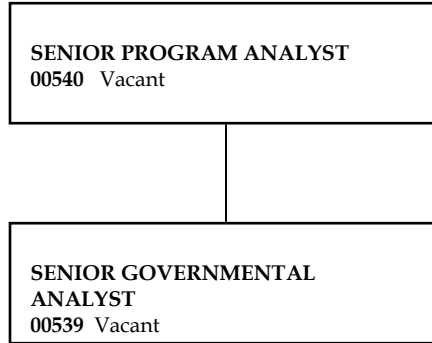
EXECUTIVE OFFICE OF THE GOVERNOR
Office of Tourism, Trade and Economic Development



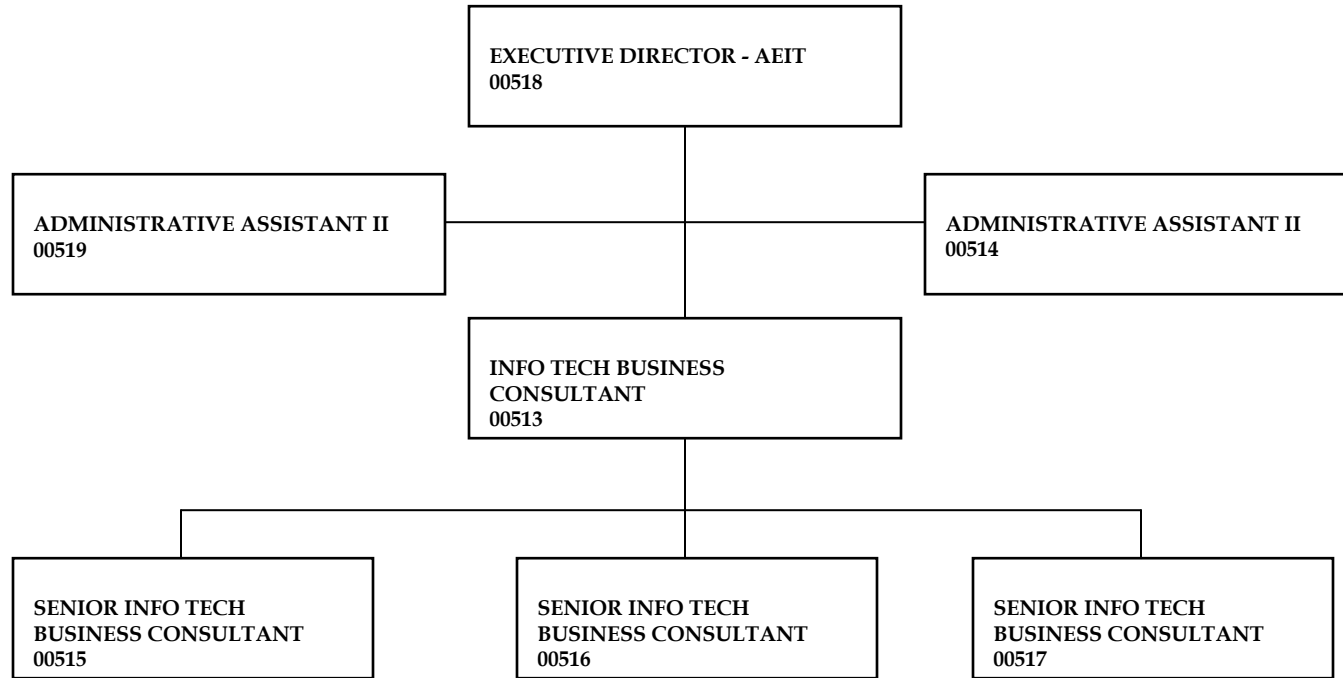
EXECUTIVE OFFICE OF THE GOVERNOR
Office of the Film Commissioner



EXECUTIVE OFFICE OF THE GOVERNOR
Title Insurance



EXECUTIVE OFFICE OF THE GOVERNOR
Agency for Enterprise Information Technology



GOVERNOR, EXECUTIVE OFFICE OF THE		FISCAL YEAR 2007-08			
SECTION I: BUDGET		OPERATING	FIXED CAPITAL OUTLAY		
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		435,610,107	35,621,030		
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		38,678,184	(18,071,030)		
FINAL BUDGET FOR AGENCY		474,288,291	17,550,000		
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>					17,550,000
Drug Control Coordination *		1,800	4,082.34	7,348,204	
Business Expansion, Retention And Recruitment *		381	10,411.19	3,966,663	
Economic Development Comprehensive Marketing *		1,765	727.10	1,283,336	
International Representation, Marketing, Research And Inward Investment Assistance *		1,879	2,607.77	4,900,000	
Trade And Export Assistance *		5,732	264.60	1,516,669	
Brownfield Redevelopment *		5	222,025.00	1,110,125	
Enterprise Florida Assistance To Rural And Urban Core Businesses *		73	12,785.37	933,332	
Rural Community Development Loans And Grants *		14	33,948.71	475,282	
Amateur Sports Development/Sunshine State Games/Senior State Games *		24,813	8.06	200,000	
Film Business Development And Marketing *		429	4,531.32	1,943,937	
Film Industry-government Liaison And Policy Development *		276	2,368.96	653,833	
Film Production Support Services *		1,182	402.69	475,979	
Sports Economic Development Programs *		306,441	8.21	2,517,131	
Space Business Development *		171	40,935.67	7,000,000	
Visit Florida Marketing *		4,100,000	7.14	29,289,368	
Visit Florida Sales Services *		4,100,000	0.50	2,029,921	
Visit Florida Tourism Partnership Development *		3,600,000	0.28	1,014,960	
Visit Florida Welcome Center Visitor Services *		2,442,791	0.42	1,014,960	
High Impact Performance Incentives *		1	992,000.00	992,000	
Qualified Defense Contractor Program *		2	314,375.00	628,750	
Qualified Target Industry Program *		53	220,861.06	11,705,636	
Quick Action Closing Fund *		8	5,554,750.00	44,438,000	
Military Base Protection *		11	272,443.73	2,996,881	
Life Science Industry *		4	62,272,500.00	249,090,000	
International Business Advocacy *		4	600,000.00	2,400,000	
Local Economic Development Initiatives *		6	5,454,116.67	32,724,700	
Agency For Enterprise Information Technology-technology And Security Coordination *		75	182,636.96	13,697,772	
TOTAL				426,347,439	17,550,000
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER				15,438,861	
REVERSIONS				32,502,005	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				474,288,305	17,550,000

SCHEDULE XI/EXHIBIT VI: AGENCY-LEVEL UNIT COST SUMMARY

(1) Some activity unit costs may be overstated due to the allocation of double budgeted items.
(2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on F.I.E. Other allocation methodologies could result in significantly different unit costs per activity.
(3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.
(4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Executive Office of the Governor

Chief Internal Auditor: Kim Mills

Budget Entity: All-31XXXXXXXX

Phone Number: (850) 922-4637

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
CIG Report No. 2008-6, dated June 2008	January 2008	Selected Administrative and Operational Activities of the Florida Developmental Disabilities Council	<p>Finding: Meetings involving Council members were not always publicly noticed as required by the Florida Sunshine Law. Council staff indicated a workshop on Florida Sunshine Law was held at their March meeting.</p> <p>Recommendation: We recommended the Council continue to provide periodic training for staff and Council members on the requirements and applicability of the Florida Sunshine Law to ensure compliance with the law. We also recommended that the Council staff develop and implement procedures to ensure all meetings are noticed as required.</p>	<p>The Council, at its March 2008 quarterly meeting, adopted a policy on meeting the requirements of the Florida Sunshine and Public Records Laws. The Council has developed and is preparing to implement procedures to accompany these policies and provide further checks and balances to ensure adequate compliance. Workshops will be conducted on a bi-annual basis.</p>
			<p>Finding: Travel expenditures for Council members seeking reimbursement for personal care attendant charges did not always include required details necessary for establishing compliance with procedures and accountability for disbursements made.</p> <p>Recommendation: We recommended the Council enforce the policies and procedures to ensure accountability of funds.</p>	<p>The Council has revised its policy and requires use of a specific form so that all of the essential elements are provided.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Executive Office of the Governor

Chief Internal Auditor: Kim Mills

Budget Entity: All-31XXXXXXXX

Phone Number: (850) 922-4637

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
CIG Report No. 2008-6, dated Juen 2008 (continued)		Selected Administrative and Operational Activities of the Florida Developmental Disabilities Council	<p>Finding: We noted instances in which the Council reimbursed Council members for personal care attendant charges that were also reimbursed by a State agency.</p> <p>Recommendation: We recommended the Council strengthen internal controls over reimbursements to Council members by requiring members to certify that other reimbursement options are not available and reimbursement of invoiced charges will not be made by another agency for the same expenditure.</p>	<p>The Council has added the recommended attestation statement to all reimbursement forms (including those for personal care attendant charges). Council staff have initiated discussions with other agencies to determine how they can share information on reimbursements.</p>
			<p>Finding: Written justification or explanation was not supplied for charging excess miles and incurring higher travel costs for hotel charges and valet parking.</p> <p>Recommendation: We recommended the Council revise its policies to include requirements relating to the reasonableness of incidental travel expenses incurred and justification/approval for special circumstances and enforce those policies to ensure the effective control of use of funds in compliance with Federal regulations. Training on allowable costs and procedures for allowing exceptions should be provided to Council members and staff on a periodic and on-going basis.</p>	<p>The Council's travel policy and reimbursement form have been revised as recommended. The revisions were adopted at the Council's September 2008 quarterly meeting. Training on the new policy and forms was presented at that meeting with refresher training to be conducted on a bi-annual basis.</p>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Executive Office of the Governor

Chief Internal Auditor: Kim Mills

Budget Entity: All-31XXXXXXXX

Phone Number: (850) 922-4637

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN
CIG Report No. 2008-6, dated June 2008 (continued)		Selected Administrative and Operational Activities of the Florida Developmental Disabilities Council	<p>Finding: We found potential conflicts of interest in contracting. We also found a provision of the Council's bylaws that appears to be contrary to Federal regulations and permits transactions which may give the appearance of a conflict of interest.</p> <p>Recommendation: We recommended the Council revise its bylaws to be in agreement with Federal regulations pertaining to conflicts of interest and implement procedures to ensure compliance with those regulations.</p>	<p>The Council amended its bylaws and the revisions were adopted at the September quarterly meeting to clarify that Federal regulations pertaining to conflict of interest and other aspects of the procurement process cannot be superseded by Council action. Also, the Council is negotiating a contract for the development of a conflict of interest guide for use by members and staff.</p>

LBR Technical Review Checklist

Department/Budget Entity (Service): Executive Office of the Governor

Agency Budget Officer/OPB Analyst Name:

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

Action	31			
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1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	yes			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	yes			

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	yes			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	yes			
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	yes			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	yes			

3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	n/a			
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		Program or Service (Budget Entity C			
Action		31			
AUDITS:					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	yes			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	yes			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.				
4. EXHIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	yes			
4.2	Is the program component code and title used correct?	yes			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	yes			
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	yes			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	yes			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	yes			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				

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TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.				
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	yes			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	yes			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	yes			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	yes			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	yes			
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	yes			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	yes			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	yes			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	yes			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	yes			

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7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	yes			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	yes			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	yes			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	n/a			
7.14	Do the amounts reflect appropriate FSI assignments?	yes			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	n/a			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	yes			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	n/a			
AUDIT:					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	yes			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				

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TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	yes			
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	yes			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	yes			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	yes			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	yes			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	yes			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	yes			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	yes			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	yes			
8.10	Are the statutory authority references correct?	yes			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	yes			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	yes			

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8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	yes			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	yes			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	yes			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	yes			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	yes			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	yes			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	yes			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	yes			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	yes			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	yes			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	yes			
8.24	Are prior year September operating reversions appropriately shown in column A01?	yes			
8.25	Are current year September operating reversions appropriately shown in column A02?	yes			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	yes			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	yes			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	yes			
AUDITS:					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	yes			

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8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	yes			
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	yes			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
9. SCHEDULE II (PSCR, SC2)					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	yes			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	n/a			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	n/a			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	yes			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
12. SCHEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	yes			
13. SCHEDULE VIIIB-1					
13.1	This schedule is not required in the October 15, 2008 LBR submittal.				

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14. SCHEDULE VIII B-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	yes			
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)					
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	yes			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	yes			
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	yes			
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	yes			
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	yes			
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	yes			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
16. MANUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	yes			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	yes			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	yes			

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AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	yes			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	n/a			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	yes			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	yes			
17.5	Are the appropriate counties identified in the narrative?	yes			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				

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