

State of Florida Department of Children and Families

Charlie Crist Governor

George H. Sheldon Secretary

LEGISLATIVE BUDGET REQUEST

Department of Children and Families

Tallahassee, Florida

October 15, 2008

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

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

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

Dear Directors:

Pursuant to Chapter 216, *Florida Statutes*, our Legislative Budget Request for the Department of Children and Families is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by George H. Sheldon, Secretary.

George H. Sheldon Secretary

1317 Winewood Boulevard, Tallahassee, Florida 32399-0700



Fiscal Year 2009-2010

Department Level Exhibits and Schedules

For directions on comp the Governor's website	leting th		Ile VII: Agency	e	r entory quest (LBR) Instructions" located on			
Agency:	Depart	tment	of Children and Famili	es				
Contact Person:	Mark l	Dunn	Punn Phone Number: 850/414-3300					
Names of the Case: (If case name, list the nam the plaintiff and defend	es of		er, Frank Johnson, et al ael Murphy, Jeb Bush,		ren & Families			
Court with Jurisdiction	:	U.S.	District Court, Middle	District of Florida, Ta	ampa, Florida			
Case Number:		87-369-CIV –T-24E (Bucklew)						
Summary of the Complaint:		Hosp interv week	42 U.S.C. 1983 action concerning former state mental hospital G. Pierce Wood Hospital in Arcadia, Florida. The United States Department of Justice was allowed to intervene alleging ADA and CRIPA violations. DOJ's claims were denied after a 5 week trial. Despite the closure of the hospital and the defeat of the DOJ claims, the consent decree remains.					
Amount of the Claim:		Indeterminate, but this case has policy ramifications as to how class members' services are funded in the former GPW catchment area. This fiscal year \$39 million dollares was appropriated by the legislature to DCF for mental healthservices in the GPW catchment area. There are also monitor budgets and attorney fees to consider.						
Specific Statutes or Law (including GAA) Challe		None						
Status of the Case:		Three paragraphs of the Consent Decree remain, which have to do with the Community in SunCoast Region, and Districts 8, 14, and 15. Exiting the Consent Decree as to the Community is dependent on passing what are known as Exit Criteri which were established by a 1993 Stipulation. Suncoast Region and districts 15 may be able to exit the decree shortly. Attempts to exit the consent decree will be resisted by Plaintiffs' attorneys, adding to expense of the case.			14, and 15. Exiting the Consent sing what are known as Exit Criteria, incoast Region and districts 15 may it the consent decree will be resisted			
			Agency Counsel					
		Х	Office of the Atto	orney General or E	Division of Risk Management			
			Outside Contract	Counsel				

If the lawsuit is a class	Mr. James Greer
action (whether the class	Ste. 1630, Esperante
is certified or not),	222 Lakeview Ave.
provide the name of the	West Palm Beach, FL 33401
firm or firms	562-659-2029
	302-039-2029
representing the	Success I. Schwartz
plaintiff(s).	Syeven J. Schwartz
	Center for Public Representation
	22 Green St.
	Northhampton, MA 10160
	413-587-6200
	Robin Rosenburg
	Holland & Knight
	PO Box 3542
	200 Central Ave.
	St. Petersburg, FL 33370
	727-824-6199
	Mr. Hubert Grissom, Jr., General Counsel
	Advocacy Center for Persons with Disabilities
	Suite 513
	1000 Ashley Dr.
	Tampa, FL 33602
	954-967-1493
	Michael Dale (monitor's attorney)
	Nova University
	Shephard Broad Law Center
	1305 College Ave.
	Ft. Lauderdale, FL 33314
	954-262-6159
Office of Policy and Budget -	

Office of Policy and Budget – July, 2005

Schedule VII: Agency Litigation Inventory							
For directions on comp the Governor's website.		his sch	edule, please see the "I	Legislative Budget Rea	quest (LBR) Instructions" located on		
Agency:	Depar	tment	of Children and Familie	es			
Contact Person:	Susan	Mahe	IndexPhone Number:850-414-3300				
Names of the Case: (If case name, list the name the plaintiff and defend	es of	Canupp v. Liberty Behavioral Health Care Corp. and Hadi.					
Court with Jurisdiction:	:	USD	USDC (Middle)				
Case Number:		2:04-cv-260-FtM-33DNF					
Summary of the Complaint:			ral Class action allegin; ial needs treatment at F		lequate sex offender treatment and		
Amount of the Claim:		Valu	e of the claim is not kno	own at this time.			
Specific Statutes or Laws (including GAA) Challenged:		42 U.S.C. § 12131 and 14 th Amendment					
Status of the Case:		Ongoing Discovery, Awaiting Case Status Update and Trial Date.					
Who is representing record) the state in t			Agency Counsel				
lawsuit? Check all		Х	Office of the Atto	rney General or D	Pivision of Risk Management		
apply.			Outside Contract Counsel				

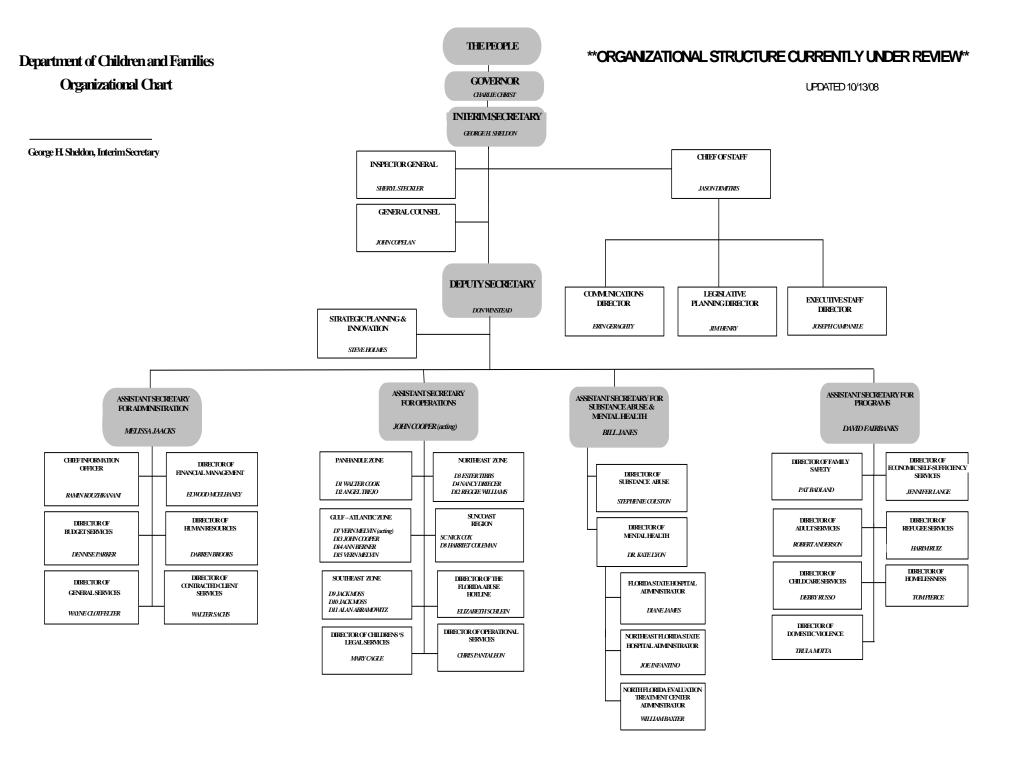
If the lawsuit is a class	Kristen M. Cooley, Esq.
action (whether the class	Florida Institutional Legal Services, Inc.
is certified or not),	r forida institutional Legal Services, inc.
provide the name of the	Christopher M. Jones, Esq.
firm or firms	Florida Institutional Legal Services, Inc.
representing the	r forida institutional Legal Services, inc.
plaintiff(s).	Cassandra J. Capobianco, Esq.
plaintif(3).	Florida Institutional Legal Services, Inc.
	r forida institutional Legar Services, inc.
	Florida Institutional Legal Services, Inc.
	1010-B NW 8 th Street
	Gainesville, Florida 32601
	352-375-2494
	352-271-4366 (FAX)
	Southern Legal Counsel, Inc.
	1229 NW 12 th Avenue
	Gainesville, Florida 32601
	352-271-8890
	352-271-8347 (FAX)
	Peter P. Sleasman, Esq.
	Legal advocacy Center of Central Florida
	222 SW Broadway Street
	Ocala, Florida
	352-482-0179
	352-482-0181
	Alice K. Nelson, Esq.
	Southern Legal Counsel, Inc.
	14043 Shady Shores Drive
	Tampa, Florida 33613-1934
Office of Policy and Budget -	813-962-1582

Office of Policy and Budget – July, 2005

For directions on comple the Governor's website.			e	cy Litigation Inv e "Legislative Budget Re	ventory equest (LBR) Instructions" located on				
Agency:	Departn	nent	ent of Children and Families						
Contact Person:	Chester	field Smith Jr. Phone Number: 850-414-3300							
Names of the Case: (If n case name, list the names the plaintiff and defendat	s of	Flori	da Pediatric Society	v. AHCA, DCF and DC	DH.				
Court with Jurisdiction:	1	USD	C (Southern)						
Case Number:	2	2:05-23037-CIV-HUCK							
Summary of the Complaint:		Federal Class action alleging constitutionally violation of Federal Law for failing to provide children in Florida essential medical and dental services as required by Title XIX of the Social Security Act, 42 U.S.C.§1396.							
Amount of the Claim:		Valu	e of the claim is not	known at this time.					
Specific Statutes or Laws (including GAA) Challenged:		42 U.S.C. § 1396 and 14 th Amendment							
Status of the Case:		Ongoing Discovery, Settlement Discussions Initiated			ated				
Who is representing	`		Agency Couns	el					
record) the state in the lawsuit? Check all the		X	Office of the A	ttorney General or E	Division of Risk Management				
apply.		Outside Contract Counsel							

If the lawsuit is a class	Stuart H. Singer, Esq.
action (whether the class	Carl E. Goldfarb, Esq.
is certified or not),	Damien J. Marshall, Esq.
provide the name of the	BOIES, SCHILLER & FLEXNER LLP
firm or firms	401 East Los Olas Blvd, Suite 1200
representing the	Fort Lauderdale, Florida 33301
plaintiff(s).	954-356-0011
	954-356-0022 (FAX)
	Thomas K. Gihool, Esq.
	James Eiseman, Jr., Esq.
	PUBLIC INTEREST LAW CENTER OF PHILADELPHIA
	125 South Ninth Street, Suite 700
	Philadelphia, Pennsylvania 19107
	215-627-7100
	215-627-3183 (FAX)
	Louis W. Bullock
	MILLER KEFFER & BULLOCK PC
	222 S. Kenosha Ave.
	Tulsa, Oklahoma 741120
	918-584-2001
	918-743-6689 (FAX)
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HILDREN AND FAMILY SERVICES, DEPARTMENT OF		FISCAL YEAR 2007-08				
SECTION I: BUDGET	OPERATING			FIXED CAPITAL OUTL		
AL ALL FUNDS GENERAL APPROPRIATIONS ACT			2,969,653,569	11,07		
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.) AL BUDGET FOR AGENCY			(22,422,954) 2,947,230,615	(75 10,32		
				10,52		
SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO		
ecutive Direction, Administrative Support and Information Technology (2)				10,322,		
Protective Investigations * Number of investigations	45,611	690.32	31,486,390			
Protective Services * Number of people receiving protective services	1,751	14,240.51	24,935,131			
Prevention/Intervention * Number of children in families served	122,937	310.66	38,191,053			
Healthy Families * Number of families served in Healthy Families	13,460	2,258.78	30,403,225			
Protective Investigations * Number of investigations	197,283	1,010.42	199,339,541			
n-home Supports * Number of children under protective supervision (point in time)	7,619	6,216.36	47,362,427			
Dut-of-home Supports * Number of children in out-of-home care	23,354	21,538.95	503,020,542			
Child Welfare Legal Services * Number of termination of parental rights petitions filed	1,945	24,016.85	46,712,767			
mergency Shelter Supports * Number of individuals counseled	56,296	388.63	21,878,200			
Prevention Grants * Number of grants received	42	128,121.40	5,381,099			
Supervised Visitation * Number of families served	42	2,584.64	108,555			
teport Intake, Assessment And Referral * Number of calls to the hotline	543,031	39.95	21,695,511			
doption Subsidies * Children receiving adoption subsidies	26,354	3,411.89	89,917,040			
doption Services * Children receiving adoptive services	7,272	7,816.01	56,838,003			
icense Child Care Arrangements * Number of facilities and homes licensed	6,182	2,005.73	12,399,396			
rain Child Care Providers' Staff * Number of training certificates issued to child care provider staff	96,489	53.95	5,205,388			
dependent Living Program * Number of children and young adults provided independent living services	1,580	16,810.17	26,560,074			
ase Management * Number of qualified disabled adults (ages 18 - 59) provided case management	3,314	603.43	1,999,757			
aily Living * Number of qualified disabled adults (ages 18 - 59) in the CCDA and ADA Medicaid Waiver Programs	1,652	2,554.74	4,220,437			
ome Care For Disabled Adults * Number of qualified disabled adults (ages 18 - 59) in the HCDA Program	1,662	1,243.50	2,066,694			
mergency Stabilization * Number of children served	14,160	1,657.17	23,465,596			
mergency Stabilization * Number of adults served	78,842	1,158.91	91,370,910			
rovide Forensic Treatment * Number of adults in forensic commitment served	2,400	84,418.61	202,604,653			
rovide Civil Treatment * Number of people in civil commitment served.	1,604	154,866.01	248,405,082			
rogram Administration * N/A	4,263	342.89	1,461,731			
issessment * Number of sexual predators assessed.	4,263	180.66	770,137			
reatment * Number of individuals served (Treatment).	196	127,412.92	24,972,932			
tecovery And Resiliency Services For Adults * Number of Adults Served	160,215	1,324.11	212,141,887			
ecovery And Resiliency Services For Children * Number of Children Served	66,262	1,042.65	69,088,107			
etoxification * Number served.	2,165	2,982.38	6,456,856			
revention Services * Number of at-risk children served in targeted prevention.	3,150	7,740.29	24,381,901			
reatment And Aftercare * Number of children with substance abuse problems served	51,960	835.52	43,413,820			
etoxification * Number of adults provided detoxification and crisis supports.	23,945	928.22	22,226,210			
revention * Number of at-risk adults provided prevention services.	570	9,874.22	5,628,306			
reatment And Aftercare * Number of clients who complete treatment.	16,769	5,821.91	97,627,573			
enefit Recovery/Error Rate Reduction * Dollars collected through benefit recovery	14,008,523	1.45	20,377,188			
efugee Assistance * Number of refugee clients served	64,238	1,151.27	73,955,114			
sue Optional State Supplementation Payments * Number of applications processed for Optional State Supplementation	3,879	4,937.96	19,154,354			
ayments. omeless Assistance * Number of beds per day available for homeless clients	1 455	10,180.97	14,813,312			
ligibility Determination/Case Management * Total number of applications processed.	1,455					
	5,047,666	64.38	324,979,626 156,904,499			
sue Welfare Transition Program Payments *	333,999	469.78				
isaster Coordination * Number of district disaster plans.	15	368.87	5,537			
			2,853,926,561	10,		
SECTION III: RECONCILIATION TO BUDGET						
THROUGHS RANSFER - STATE AGENCIES	_					
RANSFER - STATE AGENCIES ID TO LOCAL GOVERNMENTS						
AYMENT OF PENSIONS, BENEFITS AND CLAIMS						
THER						
RSIONS			93,304,394			
L BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)			2,947,230,955	10.3		
,				10,-		

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

TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 6	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	2,947,230,615	10,322,973
TOTAL BUDGET FOR AGENCY (SECTION III):	2,947,230,955	10,322,973
DIFFERENCE:	340-	
(MAY NOT EQUAL DUE TO ROUNDING)		

THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND SHOULD NOT:

*** NO ACTIVITIES FOUND ***

THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT: (NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION TECHNOLOGY)

*** NO OPERATING CATEGORIES FOUND ***

THE FOLLOWING ACTIVITIES DO NOT HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND ARE REPORTED AS 'OTHER' IN SECTION III: (NOTE: 'OTHER' ACTIVITIES ARE NOT 'TRANSFER-STATE AGENCY' ACTIVITIES OR 'AID TO LOCAL GOVERNMENTS' ACTIVITIES. ALL ACTIVITIES WITH AN OUTPUT STANDARD (RECORD TYPE 5) SHOULD BE REPORTED IN SECTION II.)

*** NO ACTIVITIES FOUND ***

Schedule XII Series Outsourcing or Privatization of State Service or Activity

> Not Applicable for Fiscal Year 2009-2010

Schedule XIII Proposed Consolidated Financing of Deferred-Payment Commodity Contracts

> Not Applicable for Fiscal Year 2009-2010



Fiscal Year 2009-2010

Exhibits or Schedules

INFORMATION MANAGEMENT CENTER FISCAL YEAR 2009-2010 LEGISLATIVE BUDGET REQUEST DATA CENTER COST ALLOCATION BY BUDGET ENTITY AND ISSUE SCHEDULE IV-A

ISSUE #		INFORMATION SYSTEMS	ASSISTANT SECRETARY FOR ADMINISTRATION	DEPARTMENT OF HEALTH	DEPARTMENT OF REVENUE	AGENCY FOR PERSONS WITH DISABILITIES	TOTAL
10001 "	SALARIES AND BENEFITS				112121102	2101021211100	1011111
1001000	ESTIMATED EXPENDITURES - OPERATIONS	16,477,401	16,017,477	1,532,469	104,445	0	17,654,391
	ADJUSTMENT TO STATE HEALTH INSURANCE	39,969	39,969	_,,		-	39,969
	ADJUSTMENT TO STATE LIFE & DISAB. INSURANCE	(6,006)	(6,006)				(6,006)
1607500	CORRECTION TO 2008 GEN APPROPRIATIONS ACT	1,176,990	0				0
26A1800	ST HLTH INS PREM CONTRIB ANNUALIZATION 10 Mths	199,845	199,845				199,845
26A2000	ST LIFE & DISAB INS REDUC 6 Mths	(6,006)	(6,006)				(6,006)
	TOTAL SALARIES AND BENEFITS	17,882,193	16,245,279	1,532,469	104,445	0	17,882,193
1001000	OTHER PERSONAL SERVICES		636 000	2 050	10 565	10 664	
1001000	ESTIMATED EXPENDITURES - OPERATIONS	661,904	636,823	3,852	10,565	10,664	661,904
	TOTAL OTHER PERSONNEL SERVICES	661,904	636,823	3,852	10,565	10,664	661,904
1001000	EXPENSES	4 000 000					1 000 000
1001000	ESTIMATED EXPENDITURES - OPERATIONS	4,229,903	3,613,643	315,752	234,002	66,506	4,229,903
	TOTAL EXPENSES	4,229,903	3,613,643	315,752	234,002	66,506	4,229,903
1001000	OPERATING CAPITAL OUTLAY	50.000	54 540	- 40		1 000	50.000
1001000	ESTIMATED EXPENDITURES - OPERATIONS	72,982	64,549	7,407	0	1,026	72,982
	TOTAL OPERATING CAPITAL OUTLAY	72,982	64,549	7,407	0	1,026	72,982
1001000	COMPUTER RELATED EXPENSES	26 201 505		1 000 000	10 000 000	006 450	
	ESTIMATED EXPENDITURES - OPERATIONS	36,381,527	16,477,403	1,936,280	18,308,376	836,458	37,558,517
	CORRECTION TO 2008 GEN APPROPRIATIONS ACT	1,176,990	0			0	0
24011C0	AGENCY TECHNOLOGY REFRESH	3,310,686	3,310,686				3,310,686
	TOTAL COMPUTER RELATED EXPENSE	40,869,203	19,788,089	1,936,280	18,308,376	836,458	40,869,203
1001000	RISK MANAGEMENT INSURANCE		121 566	5 545	0	6 620	142 540
1001000	ESTIMATED EXPENDITURES - OPERATIONS	143,749	131,566	5,545	0	6,638	143,749
	TOTAL RISK MANAGEMENT EXPENSE	143,749	131,566	5,545	0	6,638	143,749
1001000	QUALIFIED EXPENDITURES	6 050 015					C 050 015
	ESTIMATED EXPENDITURES - OPERATIONS	6,870,915	6,870,915	•		•	6,870,915
2103249	NONRECURRING EXPENDITURES FLA SACWIS SYSTEM	(6,870,915)	(6,870,915)	0	0	0	(6,870,915)
	TOTAL QUALIFIED EXPENDITURE	0	0	0	0		0
	TOTAL ALL CATEGORIES	63,859,934	40,479,949	3,801,305	18,657,388	921,292	63,859,934
		,,	,,-,-	-,,500	==,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,-2-	

Schedule IV-B Information Technology Projects

> Not Applicable for Fiscal Year 2009-2010

	SCHEDULE V	I: DETAIL OF D	EBT SERVICE	
Department:	60 - Children & Fa	amiliies	Budget Period	1 2009 -2010
Budget Entity:	60910506 - Menta			
(1)		(2) ACTUAL	(3) ESTIMATED	(4) REQUEST
<u>SECTION I</u>		FY 2007- 2008	FY 2008- 2009	FY 2009- 2010
Interest on Debt	(A)	1,349,629.04	3,238,212.50	6,384,837.50
Principal	(B)	1,830,000.00	3,355,000.00	5,295,000.00
Repayment of Loans	(C)			
Fiscal Agent or Other Fee		7,500.00	16,888.00	31,134.00
Other Debt Service	(E)			
Total Debt Service	(F)	3,187,129.04	6,610,100.50	11,710,971.50
Explanation:	South Florida Stat	e Hospital Certifica	ate of Participation (CO	P) (\$37.985.000)
			ent Center COP (\$41,94	
		mitment Center CC		
SECTION II	(Payments made under paid by DCF)	r lease-purchase agreer	ment by DCF - Interest on D	ebt indicate amounts
<u>SECTION II</u> ISSUE:	paid by DCF)			
(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20	JUNE 30, 20
(6)		(7)	(8)	(9)
(0)		ACTUAL	(o) ESTIMATED	REQUEST
		FY 20	FY 20	FY 20
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fee	s (I)			
Other	(J)			
Total Debt Service	(K)			
ISSUE:				
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20	JUNE 30, 20
		ACTUAL	ESTIMATED	REQUEST
		FY 20	FY 20	FY 20
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fee	s (I)			
Other	(J)			
Total Debt Service	(K)			

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Department: <u>Children and Families</u>

Chief Internal Auditor: Jerry Chesnutt

Budget Entity: 60		Phone Number: 850-488-8722			
		(3)	=		(6)
(1) REPORT	(2) PERIOD		(4) SUMMARY OF	(5) SUMMARY OF	(6) ISSUE
NUMBER A-09-0607-125 Contract Performance Measure	ENDING	UNIT/AREA Substance Abuse/Mental Health (SAMH)	FINDINGS AND RECOMMENDATIONS Contract managers were limited in the ability to adequately track provider performance from July through October 2006 because data were not consistently available on the Dashboard. Based on a review of 32 COU monitoring reports for fiscal year 2006-2007, insufficient information was provided to assist in determining SAMH provider compliance with performance measures. In addition, interviews with contract managers and other Department staff revealed that financial penalties have been imposed on providers in the past, and contracts have been allowed to expire without renewal; however, contracts are typically not terminated for noncompliance with performance measures. We recommend that improvements be made to the contract document review process to verify that required performance measures are included and are accurately stated. The SAMH Program Office ensures performance data systems provide sufficient information for adequately tracking contract performance data. The revision of COU monitoring	CORRECTIVE ACTION TAKEN Contract Administration staff take additional steps to ensure the proper completion of Exhibit D to the Substance Abuse/Mental Health contracts. Performance measures data were not on the dashboard because the SAMH Program Office was migrating the SAMH Information System (SAMHIS) from Intersystems Cache database system to Java-Oracle database environment. During this migration period, the SAMH Program Office instructed all SAMHIS users to delay the submission of FY 2006-2007 data (July and August) October 1, 2006 when the migration was complete. The submission of FY 2006-2007 data (July and August) began October 1, 2006, and these data were analyzed and posted on [the] dashboard December 2006. The SAMH Contract Management Unit will continue to coordinate with the COU to improve monitoring procedures and tools to ensure adequate information is available to determine contract compliance with required performance measures, outcomes and outputs. The SAMH Contract Management Unit will follow-up with Circuit/Region offices to emphasize the requirement for contract managers monthly direct contact with providers and for maintaining documentation in the contract file of those contacts including detail on any issues and resolutions	CODE
A-10-0708-034 Domestic Violence Program Office's Contract with the Florida Coalition Against Domestic Violence	6/30/2008	Domestic Violence	with the Coalition. 3)The Program Director is involved in all aspects of the contract and is the de facto contract manager. We recommended: 1)Both partiess evaluate certification and monitoring activities to reduce or eliminate duplication of effort. 2)In order to increase accountability over expenditure of public funds, the Department encourage and monitor the efforts of the Coalition in requiring subcontractors to fully identify federal and state funds. 3) In order to comply with Florida Statutes and Department operating procedures, Department management take necessary action to recognize the program director as the contract manager, utilizing administrative support as needed.	discussed with the provider. 1) The program office has initiated the rule making process to amend 65C-6 that currently required annual onsite monitoring. 2)The current contract requires the Coalition to conduct administrative monitoring of all subcontracted domestic violence centers (centers) and provide training and technical assistance to the centers regarding fiscal and budgetary issues. In addition, the contract includes reporting requirements by the Coalition to the Department on a monthly and quarterly basis for the purpose of monitoring the efforts by the Coalition regarding this issue. 3) Management indicated that their response on this matter remains the same as it was in their initial response. In their initial response, they wrote that the current organizational Review Workgroup's recommendation. The workgroup's recommendation was that "The Department should expand the role of the existing Office of the Provider Relations from its current primary focus on community-based care lead agencies to include all program contracts and assigned responsibility to a Central Office Ontract Management Unit within the Office of the Assistant Secretary for Programs.	
A-15-0708-020 Interagency Agreements Lack Guidance, Oversight and Training	6/30/2008	Administrative Services	We recommended: 1)The Department design and implement written procedures on interagency	1) On August 14, 2007, the Deputy Secretary signed a decision memo supporting the proposed new policy on interagency agreements. 2) On August 14, 2007, the Deputy Secretary signed the attached decision memo on interagency agreements, which states that all agreements will be tracked via DCFTracker. Since the audit was completed, Information Systems lost the individual responsible for service level agreements and this position has not been filled (currently frozen). Although work interagency, service level, and data sharing agreements has continued, it will continue to be limited until we are able to hire that position.	

Office of Policy and Budget - July 2008

LBR Technical Review Checklist

Department/Budget Entity (Service): Children and Families/ Executive Direction and Support Services. 60900101-Old Structure

Agency Budget Officer/OPB Analyst Name: Dennise Parker/ Mary Beth Date

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. Г

		Program or Service (Budget Entity Codes)				
	Action	1602000000				
1. GEN						
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)					
	-	Y				
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status					
	for both the Budget and Trust Fund columns? (CSDI)	Y				
AUDITS						
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit					
	Comparison Report to verify. (EXBR, EXBA)	Y				
1.4	Has security been set correctly? (CSDR, CSA)	Y				
TIP	The agency should prepare the budget request for submission in this order: 1) Lock					
	columns as described above; 2) copy Column A03 to Column A12; and 3) set					
	Column A12 column security to ALL for DISPLAY status and MANAGEMENT					
	CONTROL for UPDATE status.					
	IBIT 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?					
		Y				
2.2	Are the statewide issues generated systematically (estimated expenditures,	Y				
2.2	nonrecurring expenditures, etc.) included?	ľ				
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions	Y				
2.4	(pages 15 through 25)? Do they clearly describe the issue?	I				
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through	Y				
2 EVII	25) been followed? BIT B (EADR, EXB)	1				
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	N/A				
	LBR exhibits	1 1/ 2 1				

			Program or Ser	vice (Budget E	ntity Codes)	
	Action	1602000000				
ALIDITC.						
AUDITS: 3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")					
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. EXHI	BIT 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?	Y				
4.2	Is the program component code and title used correct	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHI	BIT D-1 (ED1R, EXD1)					-
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:		1			-	-
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
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.)	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data					

			Program or Ser	vice (Budget Er	tity Codes)	
	Action	1602000000				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01. Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and					
TIP	Exhibit B - A01 less than G0/: 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.					
	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.		1			1
6.1	Are issues appropriately aligned with appropriation categories	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXH	IBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y				
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?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense, 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).	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits					
7.8	section of the Exhibit D-3A. Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				

			Program or S	Program or Service (Budget Entity Codes)				
	Action	1602000000						
				1	1			
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?	Y	-			_		
7.11	When appropriate are there any 160XXX0 issues included to delete positions							
	placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)?							
	Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR,	Ν						
7.12	PLMO) Does the issue narrative include plans to satisfy additional space requirements	IN				-		
1.12		Y						
7.13	when requesting additional positions? Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as							
7.15	required for lump sum distributions?	N/A						
7.14	Do the amounts reflect appropriate FSI assignments?	Y						
7.15	Do the amounts reflect appropriate is assignments. 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.)							
	issues). (See puge 2 + and so of the EDIA instructions.)	N/A						
7.16	Do the issues relating to Information Technology (IT) have a "C" in the sixth							
	position of the issue code (36XXXCX) and are the correct issue codes used							
	(361XXC0. 362XXC0 or 363XXC0)?	N/A						
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly							
	coded (4A0XXX0, 4B0XXX0)?	Y						
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")							
		Y						
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be							
	thoroughly justified in the D-3A issue narrative. Agencies can run $\mathbf{OADA}/\mathbf{OADR}$							
	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	1						
	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							

			Program or S	arvico (Puda	et Entity Codes	
	Action	1602000000		LIVICE (Dudg		,)
		1002000000				
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. SCHE	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R	R, SC1D - De	partment L	evel)		
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds:	Y				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section</i> $215.32(2)(b)$, <i>Florida Statutes</i> - including the Schedule ID and applicable legislation?	Y				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y				
8.10	Are the statutory authority references correct	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y				

			Program or Service	e (Budget Entity C	Codes)
	Action	1602000000			
0.12					
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant Are the correct CFDA codes used?	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04	Y			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross- referenced accurately?	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	V			
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	Y			
8.28	sufficient detail for analysis? Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	<u> </u>		
0.20		Y			
AUDITS					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	V			
		Y			

			Program or S	ervice (Budg	et Entity Codes)
	Action	1602000000				
					1	
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")	Y				
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)	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is					
	very important that this schedule is as accurate as possible					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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. SCHI	EDULE 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 Base Rate Audit on page 150 of the					
	LBR Instructions)	Y				
	IEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR					
	Instructions.)	Y				
10.2	Are amounts in Other Salary Amount appropriate and fully justified? (See page 89					
	of the LBR Instructions for appropriate use of the OAD transaction.) UseOADI or					
	OADR to identify agency other salary amounts requested.	NT/A				
		N/A				
	IEDULE IV (EADR, SC4)		1			
11.1	Are the correct Information Technology (IT) issue codes used					
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear					
10 0.00	in the Schedule IV.					
	IEDULE VIIIA (EADR, SC8A)		1			
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the		1			
	Schedule VIII-A? Are the priority narrative explanations adequate?	NI/A				
10 000		N/A				
	IEDULE VIIIB-1					
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

	1	Program	or Service (Budget Entity	(Codes)
	Action	1602000000		
A SCH	IEDULE VIIIB-2 (EADR, S8B2)			
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the			
14.1	LBR Instructions regarding a 10% reduction in recurring General Revenue and			
	Trust Funds?	Y		
5. SCH	IEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed i	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.)			
		Y		
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)	Y		
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")	N/		
15.4		Y		
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain			
	08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No	Y		
15.5	Onerating Categories Found") Has the agency provided the necessary demand (Record Type 5) for all activities	1		
15.5	which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities			
	that do NOT have a Record Type '5' and have not been identified as a 'Pass			
	Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if			
	these activities should be displayed in Section III. If not, an output standard would			
	need to be added for that activity and the Schedule XI submitted again.)	Y		
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for			
	Agency) equal? (Audit #4 should print "No Discrepancies Found")			
		Y		
TIP	If Section I and Section III have a small difference, it may be due to rounding and			
	therefore will be acceptable.			
	NUALLY 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?	Y		
16.2	Are appropriation astagory totals comparable to Exhibit R, where applicable?	1		
10.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y		
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level	*		
10.5	of detail?	Y		

			Program or Service (Budget Entity Codes)			
	Action	1602000000				
AUDITS	S - GENERAL INFORMATION					
TIP	Review Section 6: Audits of the LBR Instructions for a list of audits and their	[
111	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. CAI	PITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
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)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08					
	and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to					
	Local Governments and Non-Profit Organizations must use the Grants and Aids to					
	Local Governments and Non-Profit Organizations - Fixed Capital Outlay major					
	appropriation category (140XXX) and include the sub-title "Grants and Aids".					
	These appropriations utilize a CIP-B form as justification.					

LBR Technical Review Checklist

Department/Budget Entity (Service): Children and Families/ Executive Direction and Support Services. 60900101-New Structure

Agency Budget Officer/OPB Analyst Name: Dennise Parker/ Mary Beth Date

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.

			ty Codes)			
	Action	1602600100	1602600200	1602600300		
			-	· · ·		
1. GEN			1			
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)					
		Y	Y	Y		
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status					
	for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y		
AUDITS					<u> </u>	
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit					
	Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y		
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y		
TIP	The agency should prepare the budget request for submission in this order: 1) Lock					
	columns as described above; 2) copy Column A03 to Column A12; and 3) set					
	Column A12 column security to ALL for DISPLAY status and MANAGEMENT					
	CONTROL for UPDATE status.					
	BIT 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?					
		Y	Y	Y		
2.2	Are the statewide issues generated systematically (estimated expenditures,					
	nonrecurring expenditures, etc.) included?	Y	Y	Y		
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions	¥7		¥7		
	(pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y		
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through	V	Y	Y		
	25) been followed?	Y	Ŷ	Ŷ		
	BIT B (EADR, EXB)		1	1 1		
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	NT/A				
	LBR exhibits	N/A	N/A	N/A		

			Program or Serv	vice (Budget En	tity Codes)	
	Action	1602600100	1602600200	1602600300		
AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to	1	1	I		
5.5	Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	N/A	N/A	N/A		
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. EXHI	BIT 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?	Y	Y	Y		
4.2	Is the program component code and title used correct.	Y	Y	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
	BIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	N/A	N/A	N/A		
AUDITS:	Do the fund totals agree with the object category totals within each appropriation		1	1	1	1
5.2	category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	N/A	N/A	N/A		
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.)	N/A	N/A	N/A		
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.)	N/A	N/A	N/A		
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					

			Program or Serv	vice (Budget En	tity Codes)	
	Action	1602600100	1602600200	1602600300		
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. EXH	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)				
6.1	Are issues appropriately aligned with appropriation categories	Y	Y	Y		
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for					
	this particular appropriation category/issue sort. Exhibit D-3 is also a useful report					
	when identifying negative appropriation category problems.					
	IBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15	Y	Y	Y		
7.0	through 29 of the LBR Instructions).	Ĭ	Y	Y		
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.)	Y	Y	Y		
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?					
		N/A	Y	N/A		
7.4	Are all issues with an IT component identified with a "Y" in the "IT					
	COMPONENT?" field? If the issue contains an IT component, has that component					
	been identified and documented?	Y	Y	Y		
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	Y	Y	Y		
7.6	and E-5 of the LBR Instructions).	I	I	I		
7.0	Does the salary rate request amount accurately reflect any new requests and are the					
	amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits	1	-	-		
	amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts					
	entered into OAD are reflected in the Position Detail of Salaries and Benefits					
	section of the Exhibit D-3A.	Y	Y	Y		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,					
	where appropriate?	N/A	N/A	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?					
		N/A	N/A	N/A		

			Program or Serv	vice (Budget Entity	Codes)
	Action	1602600100	1602600200	1602600300	
			1		
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	Y	v	Y	
7.11	instructed in Memo #09-002?	I	Y	I	
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)	Ν	Ν	Ν	
7.12	Does the issue narrative include plans to satisfy additional space requirements				
,	when requesting additional positions?	Y	Y	Y	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as				
	required for lump sum distributions?	N/A	N/A	N/A	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	
7.15	Do the issues relating to salary and benefits 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	N/A	N/A	
7.16	Do the issues relating to Information Technology (IT) have a "C" in the sixth				
	position of the issue code (36XXXCX) and are the correct issue codes used				
	(361XXC0, 362XXC0 or 363XXC0)?	N/A	Y	N/A	
7.17	Are the issues relating to major audit findings and recommendations properly				
	coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	
AUDIT:			1	1	
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")	Y	Y	Y	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be	1	1	1	
111	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.				
	have been moroughly explained in the D-5A issue narrative.				
TID	The improvemention and the second data and the second in and in with a section of D 2A				
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				

		Program or Service (Budget Entity Codes)					
	Action	1602600100	1602600200	1602600300			
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. SCHE	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R	R, SC1D - De	partment Lev	vel)			
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y			
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y			
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)?	Y	Y	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)? Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y			
		Y	Y	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds:	Y	Y	Y			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b)</i> , <i>Florida Statutes</i> - including the Schedule ID and applicable legislation?	Y	Y	Y			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y	Y			
8.10	Are the statutory authority references correct	Y	Y	Y			
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.	Y	Y	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y			

		Program or Service (Budget Entity Codes)				
	Action	1602600100	1602600200	1602600300		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant ⁴ Are the correct CFDA codes used?	Y	Y	Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04	Y	Y	Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross- referenced accurately?	Y	Y	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y		
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y		
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					
8.28	sufficient detail for analysis? Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y Y	Y Y	Y Y		
AUDITS	•					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).					
	,	Y	Y	Y		

			Program or Serv	vice (Budget En	tity Codes)	
	Action	1602600100	1602600200	1602600300		
			1			
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")	Y	Y	Y		
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)	Y	Y	Y		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is	-	_	_	1	
	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. SCHE	EDULE 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 Base Rate Audit on page 150 of the					
	I BR Instructions)	Y	Y	Y		
10. SCH	EDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR					
	Instructions.)	Y	Y	Y		
10.2	Are amounts in Other Salary Amount appropriate and fully justified? (See page 89					
	of the LBR Instructions for appropriate use of the OAD transaction.) UseOADI or					
	OADR to identify agency other salary amounts requested.					
		Y	Y	Y		
11. SCH	EDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used					
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear					
	in the Schedule IV.					
	IEDULE 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?					
		N/A	N/A	N/A		
13. SCH	EDULE VIIIB-1					
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

		Program or Service (Budget Entity Codes)					
	Action	1602600100	1602600200	1602600300			
4. SCF	IEDULE VIIIB-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?	N/A	N/A	N/A			
5. SCE	IEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed i	instructions	5)				
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.)						
		Y	Y	Y			
	S INCLUDED IN THE SCHEDULE XI REPORT:			T T			
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to	NT/A	NT/A	NT/A			
15.2	Column A01? (GENR, ACT1)	N/A	N/A	N/A			
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")	N/A	N/A	N/A			
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")	N/A	N/A	N/A			
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities						
	which should appear in Section II? (Note: Audit #3 will identify those activities						
	that do NOT have a Record Type '5' and have not been identified as a 'Pass						
	Through' activity. These activities will be displayed in Section III with the						
	'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if						
	these activities should be displayed in Section III. If not, an output standard would						
	need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y			
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for	-					
	Agency) equal? (Audit #4 should print "No Discrepancies Found")						
		Y	Y	Y			
TIP	If Section I and Section III have a small difference, it may be due to rounding and						
	therefore will be acceptable.						
	NUALLY PREPARED EXHIBITS & SCHEDULES			1			
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147						
	of the LBR Instructions), and are they accurate and complete?	Y	Y	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	I	ľ	ľ			
10.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level	Ŧ					
	of detail?	Y	Y	Y			

		Program or Service (Budget Entity Codes)				
	Action	1602600100	1602600200	1602600300		
AUDITS	S - 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. CAI	PITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A		
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A		
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A	N/A		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A		
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A		
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

Department/Budget Entity (Service): Children and Families/ Information Technology, Assistant Secretary for Administration, District Administration.

Agency Budget Officer/OPB Analyst Name: Dennise Parker/ Mary Beth Date

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

	Action	60900202	60900203	60900204		
1. GEN						
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)					
		Y	Y	Y		
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE					
	status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y		
AUDIT				r	1	
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit	NZ	17	NZ		
	Comparison Report to verify. (EXBR, EXBA)	Y Y	Y Y	Y Y		
1.4	Has security been set correctly? (CSDR, CSA)	Ŷ	Ŷ	Ŷ		
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. EXH	IIBIT 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?	Y	Y	Y		
2.2	Are the statewide issues generated systematically (estimated expenditures,					
	nonrecurring expenditures, etc.) included?	Y	Y	Y		
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions					
	(pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y		
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 15	Y	Y	Y		
	through 25) been followed?	Ĭ	Y	Ĭ		
	IIBIT B (EADR, EXB)			1		
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	N/A	N/A	N/A		
	the LBR exhibits	1N/PA	1N/PA	11/71		

		Progr	am or Serv	vice (Budg	et Entity (Codes)
	Action	60900202	60900203	60900204		
AUDITS						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y		
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")	Y	Y	Y		
TIP TIP	Generally look for and be able to fully explain significant differences between A02 and A03. 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. EXHI	BIT 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?	Y	Y	Y		
4.2 TIP	Is the program component code and title used correct? 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.	Y	Y	Y		
5. EXHI 5.1	BIT D-1 (ED1R, EXD1) Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y		
AUDITS						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y		
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.)	Y	Y	Y		
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.)	Y	Y	Y		
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

			Program or Service (Budget Entity Codes)					
	Action	60900202	60900203	60900204				
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							
6. EXH	was created IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only	v.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed	-		-		1		
111	for this particular appropriation category/issue sort. Exhibit D-3 is also a useful							
	report when identifying negative appropriation category problems.							
	report when identifying negative appropriation category problems.							
7. EXH	IBIT D-3A (EADR, ED3A)							
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15							
	through 29 of the LBR Instructions).	Y	Y	Y				
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.)							
		Y	Y	Y				
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?							
		Y	Y	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT							
	COMPONENT?" field? If the issue contains an IT component, has that							
	component been identified and documented?	Y	Y	N/A				
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)	Y	Y	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are							
	the amounts proportionate to the Salaries and Benefits request? Note: Salary							
	rate should always be annualized.	Y	Y	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits							
	amounts entered into the Other Salary Amounts transactions (OADA/C)?							
	Amounts entered into OAD are reflected in the Position Detail of Salaries and							
	Renefits section of the Exhibit D-3A	N/A	N/A	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,							
	where appropriate?	N/A	N/A	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?							
		N/A	N/A	N/A				

		Progr	ogram or Service (Budget Entity Codes			Codes)
	Action	60900202	60900203	60900204		
7.10						
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	Y	Y	Y		
7.11	A18 as instructed in Memo #09-002?	1	1	1		
/.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.	Ν	Ν	Ν		
7.12	(PLRR PLMO) Does the issue narrative include plans to satisfy additional space requirements	11	11	11		
1.12		Y	Y	Y		
7.13	when requesting additional positions? Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues	1	1	1		
7.15	as required for lump sum distributions?	Y	Y	Y		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y		
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of	-	-	-		
7.15	the issue code (XXXXAXX) and are they self-contained (not combined with					
	other issue code (XXXXXXXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)					
	other issues)? (See page 24 and 80 of the LBK instructions.)	Y	Y	Y		
7.16	Do the issues relating to Information Technology (IT) have a "C" in the sixth	1	1	1		
7.10	position of the issue code (36XXXCX) and are the correct issue codes used					
	(361XXC0, 362XXC0 or 363XXC0)?	Y	Y	N/A		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly	-	-	1 0 1 1		
,,	coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	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")					
		Y	Y	Y		
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-					
111	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.					
TID	Check DADS to varify status of hudget areas deserts. Check for reconversely set					
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					

		Program or Service (Budget Entity Codes)						
	Action	60900202	60900203	60900204				
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.							
	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1	R, SC1D	- Depar	tment Le	vel)			
8.1	Has a separate department level Schedule I and supporting documents package							
	been submitted by the agency?	Y	Y	Y				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?							
		Y	Y	Y				
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	V	V	v				
0.4	Balance)?	Y	Y	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included	Y	Y	Y				
8.5	for the applicable regulatory programs? Have the required detailed narratives been provided (5% trust fund reserve	1	1	1				
0.5								
	narrative; method for computing the distribution of cost for general management							
	and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as	-	-	-				
0.0	applicable for transfers totaling \$100,000 or more for the fiscal year?							
	applicable for transfers totaling \$100,000 of more for the fiscal year.	Y	Y	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the							
	Schedule ID and applicable draft legislation been included for recreation,							
	modification or termination of existing trust funds?	Y	Y	Y				
8.8	If the agency is scheduled for the annual trust fund review this year, have the							
	necessary trust funds been requested for creation pursuant to section							
	215.32(2)(b), Florida Statutes - including the Schedule ID and applicable							
	legislation?	Y	Y	Y				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency							
	appropriately identified direct versus indirect receipts (object codes 000700,	••	••					
	000799, 001510 and 001599)?	Y	Y	Y				
8.10	Are the statutory authority references correct?	Y	Y	Y				
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	v	Y	v				
0 10	service charge percentage rates.)	Y	ľ	Y				
8.12	Is this an accurate representation of revenues based on the most recent	17	N 7	N7				
	Consensus Estimating Conference forecasts?	Y	Y	Y				

		Progra	am or Serv	vice (Budg	et Entity C	Codes)
	Action	60900202	60900203	60900204		
8.13	If there is no Consensus Estimating Conference forecast available, do the					
0.15	revenue estimates appear to be reasonable?	Y	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual	1	1	1		
0.14	grant? Are the correct CFDA codes used?	Y	Y	Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than	I	I	I		
0.15	federal fiscal year)?	Y	Y	Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	-	-	-		
0.10	3A?	Y	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the					
	latest and most accurate available?	Y	Y	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification					
	provided for exemption? Are the additional narrative requirements provided?					
0.00		Y	Y	Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?					
0.01		Y	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-	Y	Y	v		
0 22	referenced accurately?	I	I	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling					
	\$100.000 or more.)	Y	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded	-		-		
0.20	in Section III?	V	V	v		
0.24		Y	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?					
		Y	Y	Y		
8.25	Are current year September operating reversions appropriately shown in column					
	A02?	Y	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust					
	fund as defined by the LBR Instructions, and is it reconciled to the agency					
	accounting records?	Y	Y	Y		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year	1	1	1		
0.27	accounting data as reflected in the agency accounting records, and is it provided					
	in sufficient detail for analysis?	Y	Y	Y		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?					
-		Y	Y	Y		
AUDITS						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to					
	eliminate the deficit).	Y	Y	Y		
		I	I	I		

		Progra	Program or Service (Budget Entity Codes)			
	Action	60900202	60900203	60900204		
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1					
0.50	Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A -					
	Report should print "No Discrepancies Exist For This Report")	Y	Y	Y		
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)	Y	Y	Y		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It					
	is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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.					
	DULE II (PSCR, SC2)					
AUDIT:		1				
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					
	LRP Instructions)	Y	Y	Y		
10. SCH	EDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR					
	Instructions.)	Y	Y	Y		
10.2	Are amounts in Other Salary Amount 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.					
		Y	Y	Y		
11. SCH	EDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?					
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not					
	appear in the Schedule IV.					
12. SCH	EDULE 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?					
		N/A	N/A	N/A		
13. SCH	EDULE VIIIB-1					
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

		Progr	Program or Service (Budget Entity				
	Action	60900202	60900203	60900204			
14 SCT	HEDULE VIIIB-2 (EADR, S8B2)						
14. SCE 14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of						
14.1	the LBR Instructions regarding a 10% reduction in recurring General Revenue						
		Y	Y	Y			
15 SCH	and Trust Funds? HEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed			1			
15. SCI	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are						
13.1							
	required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to $216(222/4)/(1)$ El vide for 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.)	Y	Y	Y			
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:				I		
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile	1	1	Г	- 1		
13.2	to Column A01? (GENR, ACT1)	Y	Y	Y			
15.3	None of the executive direction, administrative support and information	-		-			
10.0	technology statewide activities (ACT0010 thru ACT0490) have output standards						
	(Record Type 5)? (Audit #1 should print "No Activities Found")						
	(Record Type 5): (Addit #1 should print Tro Activities Found)	Y	Y	Y			
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain			_			
1011	08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No						
	Operating Categories Found")	Y	Y	Y			
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.)						
	would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y			
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for				T		
	Agency) equal? (Audit #4 should print "No Discrepancies Found")						
		Y	Y	Y			
TIP	If Section I and Section III have a small difference, it may be due to rounding						
	and therefore will be acceptable.						
	NUALLY PREPARED EXHIBITS & SCHEDULES		1				
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147						
	of the LBR Instructions), and are they accurate and complete?			. .			
		Y	Y	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	* 7	* 7	X 7			
1.5.0		Y	Y	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate	v	v	v			
	level of detail?	Y	Y	Y			

 Program or Service (Budget Entity Codes)

 Action
 60900202
 60900203
 60900204
 60900204

AUDITS	- GENERAL INFORMATION				
TIP	Review Section 6: Audits 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. CAP	PITAL IMPROVEMENTS PROGRAM (CIP)				
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP				
	Instructions)?	N/A	N/A	N/A	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP				
	Instructions)?	N/A	N/A	N/A	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07,				
	A08 and A09)?	N/A	N/A	N/A	
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to				
	Local Governments and Non-Profit Organizations must use the Grants and Aids				
	to Local Governments and Non-Profit Organizations - Fixed Capital Outlay				
	major appropriation category (140XXX) and include the sub-title "Grants and				
	Aids". These appropriations utilize a CIP-B form as justification.				

Department\Budget Entity (Service): Children and Family Services / Family Safety Program (Child Care Regulation and Information, Adult Protection, Child Protection and Permanency, Florida Abuse Hotline, and Program Management and Compliance)

Agency Budget Officer/OPB Analyst Name: Dennise Parker/Richard Perriti

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.

	Progra	am or Serv	vice (Budg	et Entity C	Codes)
Action	301	302	304	305	307

1. GEN	ERAL					
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)					
		Y	Y	Y	Y	Y
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE					
	status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y
AUDITS		r	T	T	-	
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit		* 7	* 7		
	Comparison Report to verify. (EXBR. EXBA)	Y	Y	Y	Y	Y
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y	Y
TIP	The agency should prepare the budget request for submission in this order: 1)					
	Lock columns as described above; 2) copy Column A03 to Column A12; and 3)					
	set Column A12 column security to ALL for DISPLAY status and					
	MANAGEMENT CONTROL for UPDATE status.					
2. EXH	IBIT 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?	Y	Y	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures,					
-	nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions					
	(pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y	Y	Y
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 15	* 7	* 7	* 7		
	through 25) been followed?	Y	Y	Y	Y	Y
	IBIT B (EADR, EXB)	r		1		
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	NT/A	NI/A	NT/A	NI/A	NI/A
	the LBR exhibits	N/A	N/A	N/A	N/A	N/A

		Program or Service (Budget Entity Codes)					
	Action	301	302	304	305	307	
AUDITS							
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y	
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")	Y	Y	Y	Y	Y	
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. EXHI	IBIT 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? Is the program component code and title used correct?	Y Y	Y Y	Y Y	Y Y	Y	
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.			-			
	IBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y	
AUDITS			1	1	1		
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y	
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.)	Y	Y	Y	Y	Y	
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.)	Y	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.	_					

				Program or Service (Budget Entity Codes)						
	Action	301	302	304	305	307				
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									
	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only									
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed									
	for this particular appropriation category/issue sort. Exhibit D-3 is also a useful									
	report when identifying negative appropriation category problems.									
7. EXH	IBIT D-3A (EADR, ED3A)									
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15									
	through 29 of the LBR Instructions).	Y	Y	Y	Y	Y				
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.)									
		Y	Y	Y	Y	Y				
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?									
		N/A	N/A	N/A	N/A	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT									
	COMPONENT?" field? If the issue contains an IT component, has that									
	component been identified and documented?	N/A	N/A	N/A	N/A	N/A				
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-	NT/A	NT/A	NI/A	NT/A	NT/A				
7.6	4 and F-5 of the LBR Instructions)	N/A	N/A	N/A	N/A	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are									
	the amounts proportionate to the Salaries and Benefits request? Note: Salary	N/A	N/A	N/A	N/A	N/A				
7.7	rate should always be annualized. Does the issue narrative thoroughly explain/justify all Salaries and Benefits	1N/A	1N/A	IN/A	1N/A	1N/A				
1.1										
	amounts entered into the Other Salary Amounts transactions (OADA/C)?									
	Amounts entered into OAD are reflected in the Position Detail of Salaries and	N/A	N/A	N/A	N/A	N/A				
7.8	Benefits section of the Exhibit D-3A Does the issue narrative include the Consensus Estimating Conference forecast,				/	- 1// 1				
7.0	where appropriate?	N/A	N/A	N/A	N/A	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?				,					
	2 ses die 1880e hurrar te reference die speerne county (108) where appliedble:	N/A	N/A	N/A	N/A	N/A				

		Program or Service (Budget Entity Codes)						
	Action	301	302	304	305	307		
- 10								
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	Y	Y	Y	Y	Y		
7 1 1	A18 as instructed in Memo #09-002?	Ĭ	ľ	I	I	I		
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.	N/A	N/A	N/A	N/A	N/A		
7 10	(PLRR PLMO)	1N/A	IN/A	IN/A	IN/A	IN/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements	N/A	N/A	N/A	N/A	N/A		
7 1 2	when requesting additional positions?	1N/A	IN/A	IN/A	IN/A	IN/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues	NA	NA	N/A	N/A	N/A		
714	as required for lump sum distributions?	NA Y	NA Y	N/A Y	N/A Y	Y Y		
7.14 7.15	Do the amounts reflect appropriate FSI assignments? Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of	1	1	1	1	1		
1.13								
	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	N/A	N/A	N/A	N/A		
710	De the issues a lating to L formation Technology (IT) have a UCU in the sight	IN/A	IN/A	IN/A	IN/A	IN/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	N/A	N/A	N/A	N/A	N/A		
7.17	(361XXC0, 362XXC0 or 363XXC0)? Are the issues relating to <i>major audit findings and recommendations</i> properly	11/1	11/1	11/1	11/7	11/1		
/.1/	coded (4A0XXX0, 4B0XXX0)?	NA	NA	N/A	N/A	N/A		
AUDIT:		1111	1111	14/11	14/21	11/11		
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.		1					
7.10	(EADR, FSIA - Report should print "No Records Selected For Reporting")							
	(EADA, FOIA - Report should print No Records Selected For Reporting)	Y	Y	Y	Y	Y		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be					1		
	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.							
	ensure these entries have been thoroughly explained in the D-SA issue narrative.							
TIP	The issue permetive must completely and therewally explain and justify each D							
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							

		Program or Service (Budget Entity Codes)						
	Action	301	302	304	305	307		
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. SCHI	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1)	R, SC1I) - Depar	tment Le	evel)			
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y		
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y		
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)?	Y	Y	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	Y		
8.5 8.6	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)? Has the Inter-Agency Transfers Reported on Schedule I form been included as	Y	Y	Y	Y	Y		
0.0	applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	Y		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section</i> 215.32(2)(b), <i>Florida Statutes</i> - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	Y		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y	Y	Y	Y		
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y		
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.)	Y	Y	Y	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y	Y		

		Program or Service (Budget Entity Codes)						
	Action	301	302	304	305	307		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y	Y	Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross- referenced accurately?	Y	Y	Y	Y	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100.000 or more.)	Y	Y	Y	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	Y		
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y		
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?	Y	Y	Y	Y	Y		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y		
AUDITS				-		-		
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y		

		Progr	Codes)			
	Action	301	302	304	305	307
0.00						
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")	Y	Y	Y	Y	Y
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)	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It				-	
	is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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.					
	EDULE II (PSCR, SC2)					
AUDIT:		-	1	1	1	
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 Base Rate Audit on page 150 of the	N/A	N/A	N/A	N/A	N/A
10 0.01	I RR Instructions)	1N/A	IN/A	IN/A	1N/A	IN/A
	IEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR	N/A	N/A	N/A	N/A	N/A
10.2	Instructions.)	IN/A	IN/A	IN/A	IN/A	IN/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	N/A	N/A	N/A	N/A
11 SCU	IEDIUE IV (EADD SCA)	\mathbf{N}/\mathbf{A}	1N/A	\mathbf{N}/\mathbf{A}	1N/A	1N/A
	EDULE IV (EADR, SC4)	Y	Y	Y	v	Y
11.1 TIP	Are the correct Information Technology (IT) issue codes used?	1	1	1	1	1
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not					
12 SCH	appear in the Schedule IV. IEDULE 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?	Y	Y	Y	Y	Y
13. SCH	IEDULE VIIIB-1					
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					
	-					

		Program or Service (Budget Entity Cod					
	Action	301	302	304	305	307	
44 9 9 1							
	IEDULE VIIIB-2 (EADR, S8B2)		1	1	1		
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	V	N	N	V	N	
	and Trust Funds?	Y	Y	Y	Y	Y	
	IEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed	l instru	ctions)	1	1	1	
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.)						
		Y	Y	Y	Y	Y	
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)	Y	Y	Y	Y	Y	
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")						
		Y	Y	Y	Y	Y	
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")	Y	Y	Y	Y	Y	
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities						
	which should 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.)						
	would need to be added for that activity and the Schedule XI sublitted again.)	Y	Y	Y	Y	Y	
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for						
	Agency) equal? (Audit #4 should print "No Discrepancies Found")						
		Y	Y	Y	Y	Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding						
	and therefore will be acceptable.						
16. MAI	NUALLY 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?						
		Y	Y	Y	Y	Y	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?						
		Y	Y	Y	Y	Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate						
	level of detail?	Y	Y	Y	Y	Y	

		Program or Service (Budget Entity Codes)					
	Action	301	302	304	305	307	
AUDITS	S - 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. CAI	PITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A	N/A	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	N/A	
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	N/A	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						

Department\Budget Entity (Service): Children and Family Services / Family Safety and Preservation Services (60910310)

Agency Budget Officer/OPB Analyst Name: Dennise Parker/Richard Perriti

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.

	Progr	Program or Service (Budget Entity Codes)			
Action	120403	130406	130407	130408	160200

1. GEN	ERAL					
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)					
		Y	Y	Y	Y	Y
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE					
	status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y
AUDITS	S:		-		-	-
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit					
	Comparison Report to verify. (EXBR. EXBA)	Y	Y	Y	Y	Y
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y	Y
TIP	The agency should prepare the budget request for submission in this order: 1)					
	Lock columns as described above; 2) copy Column A03 to Column A12; and 3)					
	set Column A12 column security to ALL for DISPLAY status and					
	MANAGEMENT CONTROL for UPDATE status.					
2. EXH	IBIT 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?	Y	Y	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures,					
	nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions					
	(pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y	Y	Y
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 15					
	through 25) been followed?	Y	Y	Y	Y	Y
	IBIT B (EADR, EXB)					1
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	N/A	Y	N/A	N/A

		Progr	am or Ser	vice (Budg	et Entity (Codes)
	Action	120403	130406	130407	130408	160200
AUDITS	•					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y
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")		N/A	N/A	N/A	N/A
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. EXHI	BIT 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?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHI	BIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	N/A	N/A	N/A	N/A	N/A
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")	N/A	N/A	N/A	N/A	N/A
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.)	N/A	N/A	N/A	N/A	N/A
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.)	N/A	N/A	N/A	N/A	N/A
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.			•		

		Program or Service (Budget Entity Codes)						
	Action	120403	130406	130407	130408	160200		
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							
6 FVI	was created HIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only	7)						
		Y.)	Y	Y	Y	Y		
6.1 TIP	Are issues appropriately aligned with appropriation categories?	1	1	1	1	1		
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. EXF	HBIT D-3A (EADR, ED3A)							
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15							
/.1	through 29 of the LBR Instructions).	Y	Y	Y	Y	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the	-		-	-	-		
1.2	explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)							
	explanation consistent with the LKPP? (See page 62 of the LBK fistractions.)	Y	Y	Y	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional	-	-	-	-	-		
1.5	narrative requirements described on pages 63 and 64 of the LBR Instructions?							
	harrarive requirements described on pages 05 and 04 of the EDR instructions.	N/A	N/A	N/A	N/A	N/A		
7.4	Are all issues with an IT component identified with a "Y" in the "IT							
	COMPONENT?" field? If the issue contains an IT component, has that							
	component been identified and documented?	N/A	N/A	N/A	N/A	N/A		
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 F-5 of the LBR Instructions)	Y	Y	N/A	Y	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are							
	the amounts proportionate to the Salaries and Benefits request? Note: Salary							
	rate should always be annualized.	Y	Y	N/A	Y	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits		1					
	amounts entered into the Other Salary Amounts transactions (OADA/C)?							
	Amounts entered into OAD are reflected in the Position Detail of Salaries and							
	Benefits section of the Exhibit D-3A	Y	Y	N/A	Y	N/A		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,		1	1		1		
	where appropriate?	N/A	N/A	N/A	N/A	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?							
		Y	Y	N/A	Y	N/A		

		Progr	am or Ser	vice (Budg	get Entity (Codes)
	Action	120403	130406	130407	130408	160200
7 10			1			
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	NT/A	NT/A	NT/A	NT/A	NT/A
7.11	A18 as instructed in Memo #09-002?	N/A	N/A	N/A	N/A	N/A
7.11	When appropriate are there any 160XXX0 issues included to delete positions					
	placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)?					
	Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted.	N/A	N/A	N/A	N/A	N/A
7.10	(PLRR PLMO)	IN/A	IN/A	IN/A	IN/A	IN/A
7.12	Does the issue narrative include plans to satisfy additional space requirements	v	v	NT/A	v	NT/A
5 10	when requesting additional positions?	Y	Y	N/A	Y	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues	NT A	NT/A	NT/A	NT/A	NT/A
7.1.4	as required for lump sum distributions?	NA Y	N/A Y	N/A Y	N/A Y	N/A Y
7.14	Do the amounts reflect appropriate FSI assignments?	ľ	ľ	ľ	ľ	r
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.)				* 7	
		Y	Y	N/A	Y	N/A
7.16	Do the issues relating to Information Technology (IT) have a "C" in the sixth					
	position of the issue code (36XXXCX) and are the correct issue codes used	NT/A	NT/A		NT/A	NT/A
	(361XXC0, 362XXC0 or 363XXC0)?	N/A	N/A	N/A	N/A	N/A
7.17	Are the issues relating to major audit findings and recommendations properly	NTA	NT/A	NT/A	NT/A	NT/A
	coded (4A0XXX0, 4B0XXX0)?	NA	N/A	N/A	N/A	N/A
AUDIT:		1	1	1	1	1
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")	Y	Y	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be	1	1	1	1	1
111	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-					
111	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					

		Program or Service (Budget Entity Codes)						
	Action	120403	130406	130407	130408	160200		
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. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1	R, SC1I) - Depar	tment L	evel)			
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y		
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y		
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)?	Y	Y	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	Y		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section</i> 215.32(2)(b), <i>Florida Statutes</i> - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	Y		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y	Y	Y	Y		
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y		
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.)	Y	Y	Y	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y	Y		

				Program or Service (Budget Entity Codes)					
	Action	120403	130406	130407	130408	160200			
8.13	If there is no Consensus Estimating Conference forecast available, do the								
0.15	revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual	-	-	-	-	-			
	grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than								
	federal fiscal year)?	Y	Y	Y	Y	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the								
	latest and most accurate available?	Y	Y	Y	Y	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification								
	provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	-	-	-	-	-			
		Y	Y	Y	Y	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-								
	referenced accurately?	Y	Y	Y	Y	Y			
8.22	Do transfers balance between funds (within the agency as well as between								
	agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100.000 or more.)	Y	Y	Y	Y	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded		_			_			
	in Section III?	Y	Y	Y	Y	Y			
8.24	Are prior year September operating reversions appropriately shown in column	-	-	-	-	-			
	A01?	Y	Y	Y	Y	Y			
8.25	Are current year September operating reversions appropriately shown in column	1	1	1	1	1			
0.25	A02?	Y	Y	Y	Y	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust	I	I	I	I	I			
0.20	fund as defined by the LBR Instructions, and is it reconciled to the agency								
	accounting records?	Y	Y	Y	Y	Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year	1	1	1	1	1			
0.27	accounting data as reflected in the agency accounting records, and is it provided								
	in sufficient detail for analysis?	Y	Y	Y	Y	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y			
AUDITS	S:	· •	. <u> </u>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to								
	eliminate the deficit).	Y	Y	Y	Y	Y			
		1	1	1	1	1			

-		Program or Service (Budget Entity Code				Codes)
	Action	120403	130406	130407	130408	160200
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1					
0.50	Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A -					
	Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	V
8.31	Has a Department Level Reconciliation been provided for each trust fund and	I	I	I	I	Y
8.31	1 1					
	does Line A of the Schedule I equal the CFO amount? If not, the agency must					
	correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It					
TIN	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					
TID	LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure					
TID	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.					
	CDULE 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 Base Rate Audit on page 150 of the	Y	Ν	N/A	Y	N/A
10 COU	IRP Instructions)	1	11	$1 \sqrt{\Lambda}$	1	11/11
	EDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR	Y	Y	N/A	Y	N/A
10.2	Instructions.)	1	I	IN/A	I	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.	Y	Y	N/A	Y	N/A
11 G GT		I	I	IN/A	I	N/A
	EDULE IV (EADR, SC4)	V	V	Y	V	V
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Ĭ	Y	Y
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCH	EDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the					
12.1	Schedule VIII-A? Are the priority narrative explanations adequate?					
	Schedule (III II. The the profity harran ve explanations adequate)	Y	Y	Y	Y	Y
13. SCH	EDULE VIIIB-1					
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					
10.1						

		Progr	am or Ser	vice (Budg	get Entity	Codes)
	Action	120403	130406	130407	130408	160200
14 0.00						
	IEDULE VIIIB-2 (EADR, S8B2)		1	1	1	1
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	Y	Y	Y	Y	Y
15 0.00	and Trust Funds?			I	I	I
	IEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed	1 instru	ctions)		1	1
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.)					
		Y	Y	Y	Y	Y
	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)	Y	Y	Y	Y	Y
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")					
		Y	Y	Y	Y	Y
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")	Y	Y	Y	Y	Y
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities					
	which should appear in Section II? (Note: Audit #3 will identify those activities					
	that do NOT have a Record Type '5' and have not been identified as a 'Pass					
	Through' activity. These activities will be displayed in Section III with the					
	'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify					
	if these activities should be displayed in Section III. If not, an output standard					
	would need to be added for that activity and the Schedule XI submitted again.)					
		Y	Y	Y	Y	Y
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for					
	Agency) equal? (Audit #4 should print "No Discrepancies Found")	37	3.7	X 7	N 7	3.7
		Y	Y	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding					
	and therefore will be acceptable.					
	NUALLY PREPARED EXHIBITS & SCHEDULES	r	1	1	1	1
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147					
	of the LBR Instructions), and are they accurate and complete?	X 7	37	X 7	37	X 7
163		Y	Y	Y	Y	Y
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	X7	37	X 7	N/	v
16.2		Y	Y	Y	Y	Y
16.3	Are agency organization charts (Schedule X) provided and at the appropriate	v	v	v	v	v
	level of detail?	Y	Y	Y	Y	Y

		Program or Service (Budget Entity Codes)					
	Action	120403	130406	130407	130408	160200	
AUDITS	- GENERAL INFORMATION						
TIP	Review Section 6: Audits of the LBR Instructions for a list of audits and their						
TIP	descriptions. Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.						
17. CAF	PITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A	N/A	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	N/A	
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	N/A	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						

Department\Budget Entity (Service): Violent Sexual Program\Adult Community Mental Health Services\Children's Mental Health Services/Program Management & Compliance

Agency Budget Officer/OPB Analyst Name: Dennise Parker/Tim Lawson

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.

		Progr	Codes)			
	Action	501	502	503	505	
1. GEN				1		1
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)					
		Y	Y	Y		
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE					
	status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y		
AUDITS						
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit					
	Comparison Report to verify. (EXBR. EXBA)	Y	Y	Y		
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y		
TIP	The agency should prepare the budget request for submission in this order: 1)					
	Lock columns as described above; 2) copy Column A03 to Column A12; and 3)					
	set Column A12 column security to ALL for DISPLAY status and					
	MANAGEMENT CONTROL for UPDATE status.					
2. EXH	IBIT 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?	Y	Y	Y		
2.2	Are the statewide issues generated systematically (estimated expenditures,					
	nonrecurring expenditures, etc.) included?	Y	Y	Y		
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions					
-	(pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y		
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 15					
	through 25) been followed?	Y	Y	Y		
	IBIT 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	Y	Y	Y		

		Program or Service (Budget Entity Co				
	Action	501	502	503	505	
AUDITS						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y		
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")	Y	Y	Y		
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. EXHI	(BIT 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?	Y Y	Y Y	Y Y		
TIP	Is the program component code and title used correct? 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.	1	1	1		<u> </u>
5. EXHI	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y		
AUDITS			r —	1	T	1
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y		
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.)	Y	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to	Y	Y	Y		
TIP	be corrected in Column A01.) 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.	1	1	Ŧ	1	1

		Program or Service (Budget Entity Codes)						
	Action	501	502	503	505			
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.							
TID	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	-)						
	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only	7.) Y	Y	V				
6.1	Are issues appropriately aligned with appropriation categories?	r	ľ	Y	1			
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.							
	IBIT D-3A (EADR, ED3A)							
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15							
	through 29 of the LBR Instructions).	Y	Y	Y				
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.)							
		Y	Y	Y				
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?							
		Y	Y	Y				
7.4	Are all issues with an IT component identified with a "Y" in the "IT							
	COMPONENT?" field? If the issue contains an IT component, has that							
	component been identified and documented?	Y	Y	Y				
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)	Y	Y	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are							
	the amounts proportionate to the Salaries and Benefits request? Note: Salary							
	rate should always be annualized.	Y	Y	Y		_		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits							
	amounts entered into the Other Salary Amounts transactions (OADA/C)?							
	Amounts entered into OAD are reflected in the Position Detail of Salaries and	T 7						
	Renefits section of the Exhibit D-3A	Y	Y	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,							
	where appropriate?	Y	Y	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?							
		Y	Y	Y				

		Program or Service (Budget Entity Codes)						
	Action	501	502	503	505			
7 10				1	1			
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	Ν	Ν	Ν				
7.11	A 18 as instructed in Memo #09-002? When appropriate are there any 160XXX0 issues included to delete positions	19	11	11				
/.11								
	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.	Y	Y	Y				
7.12	(PLRR PLMO) Does the issue narrative include plans to satisfy additional space requirements	1	1	1				
1.12	when requesting additional positions?	Y	Y	Y				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues	1	1	1				
7.15	as required for lump sum distributions?	Y	Y	Y				
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y				
7.14	Do the amounts refrect appropriate 151 assignments: 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.)							
	outer issues): (See page 24 and 80 of the EDK instructions.)	Y	Y	Y				
7.16	Do the issues relating to Information Technology (IT) have a "C" in the sixth	-	-	-				
,0	position of the issue code (36XXXCX) and are the correct issue codes used							
	(361XXC0, 362XXC0 or 363XXC0)?	Y	Y	Y				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly							
	coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y				
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")							
		Y	Y	Y				
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.							
	submitted. Thoroughly fevrew pages of unough 04 of the EBK instructions.							
TIP	Check BAPS to verify status of hudget amendments. Check for reapprovals not							
111								
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.							

		Program or Service (Budget Entity Codes)						
	Action	501	502	503	505			
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.							
	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1	R, SC1I) - Depa	rtment I	Level)	-		
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y				
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)?	Y	Y	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section</i> 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y	Y				
8.10	Are the statutory authority references correct?	Y	Y	Y				
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	Y	Y	Y				
8.12	service charge percentage rates.) Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y				

		Program or Service (Budget Entity Codes)						
	Action	501	502	503	505			
8.13	If there is no Consensus Estimating Conference forecast available, do the							
	revenue estimates appear to be reasonable?	Y	Y	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual							
	grant? Are the correct CFDA codes used?	Y	Y	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than	••						
0.16	federal fiscal year)?	Y	Y	Y		ļ!		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the							
	latest and most accurate available?	Y	Y	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification							
	provided for exemption? Are the additional narrative requirements provided?	N	v	V				
8.20	Are appropriate complete shares non-protecting amounts included in Section II2	Y	Y	Y		ļ		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-	1	1	1		<u> </u>		
0.21	referenced accurately?	Y	Y	Y				
8.22	Do transfers balance between funds (within the agency as well as between							
	agencies)? (See also 8.6 for required transfer confirmation of amounts totaling							
	\$100.000 or more.)	Y	Y	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded							
	in Section III?	Y	Y	Y				
8.24	Are prior year September operating reversions appropriately shown in column							
	A01?	Y	Y	Y				
8.25	Are current year September operating reversions appropriately shown in column							
	A02?	Y	Y	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust							
	fund as defined by the LBR Instructions, and is it reconciled to the agency							
	accounting records?	Y	Y	Y				
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?	Y	Y	Y				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	V	v	v				
AUDITS		Y Y	Y Y	Y Y				
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to	1	1	1		[
0.27	eliminate the deficit).							
	······································	Y	Y	Y				

-		Program or Service (Budget Entity Codes)						
	Action	501	502	503	505			
0.20			1	1	1	T		
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")	Y	Y	Y				
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)	Y	Y	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It					-		
	is very important that this schedule is as accurate as possible!							
TIP	Determine if the agency is scheduled for trust fund review. (See page 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. SCHE	EDULE 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 Base Rate Audit on page 150 of the							
	I RR Instructions)	Y	Y	Y				
	EDULE III (PSCR, SC3)	Y	Y	Y				
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR	V	V	V				
10.0	Instructions.)	Y	Y	Y		──		
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.	Y	Y	Y				
11 0.011		I	I	I	1	<u> </u>		
	EDULE IV (EADR, SC4)	V	V	V	r —			
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y		<u> </u>		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not							
10 0.011	appear in the Schedule IV.							
	EDULE VIIIA (EADR, SC8A)		r –	r –	r —			
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?	Y	Y	Y				
13. SCH	EDULE VIIIB-1					<u> </u>		
13.1	This schedule is not required in the October 15, 2008 LBR submittal.							
1011		Y	Y	Y				

		Program or Service (Budget Entity Codes)						
	Action	501	502	503	505			
14 601								
14. SCH 14.1	EDULE VIIIB-2 (EADR, S8B2)		1		1	1		
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							
		Y	Y	Y				
15 SCH	and Trust Funds? IEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed			1				
15. SCH 15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are	msuu	l		T	T		
13.1								
	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.)	Y	Y	Y				
AUDITO	NCLUDED IN THE COHEDINE VIDEDODT.	Ŷ	<u> </u>	Ŷ	<u> </u>	<u> </u>		
	INCLUDED IN THE SCHEDULE XI REPORT:	1	1	1	1	1		
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile	Y	Y	Y				
15.2	to Column A01? (GENR. ACT1)	I	I	1		-		
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")	Y	Y	Y				
15.4		Y	Y	Y				
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain							
	08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No	Y	Y	Y				
15.5	Onerating Categories Found")	I	I	I				
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.)	Y	Y	Y				
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for	1	1	1	+	+		
15.0								
	Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding	-		1				
111	and therefore will be acceptable.							
16 MAI	NUALLY PREPARED EXHIBITS & SCHEDULES							
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147				T	T		
10.1	of the LBR Instructions), and are they accurate and complete?							
	of the LDK instructions), and are they accurate and complete?	Y	Y	Y				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	-	-	-	1	1		
10.2	The appropriation category totals comparable to Exhibit D, where applicable:	Y	Y	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate		_	_	1	1		
	level of detail?	Y	Y	Y	1	1		

Program or Service (Budget Entity Codes) 501 502 503 505

		riogram of Service (Budget Enalty Coues)				
	Action	501	502	503	505	
AUDITS	- GENERAL INFORMATION					
TIP	Review Section 6: Audits 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. CAF	PITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA	NA	NA		
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP					
	Instructions)?	NA	NA	NA		
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP					
	Instructions)?	NA	NA	NA		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07,					
	A08 and A09)?	NA	NA	NA		
17.5	Are the appropriate counties identified in the narrative?	NA	NA	NA		
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.					
	II I					

Departme	nt\Budget Entity (Service): Children and Families\Mental Health Services (60910506)						
Agency B	udget Officer/OPB Analyst Name: Dennise Parker / Tim Lawson						
	icates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require), and "TIPS" are other areas to consider.	e further expl	lanation/justij	fication (addi	tional sheets o	can be used a	\$
			Progra	am or Service ((Budget Entity	Codes)	
	Action	1301070000	1301080000	1301090000	1602000000	1301020000	1301030000
1 (11)							
1. GEN			1	1	1	1	1
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)						
	• • •	Y	Y	Y	Y	Y	Y
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE						
	status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y	Y
AUDITS		•	•	•	•	•	•
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit						
	Comparison Report to verify. (EXBR. EXBA)	Y	Y	Y	Y	Y	Y
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y	Y	Y
TIP	The agency should prepare the budget request for submission in this order: 1)		•	•	•	•	•
	Lock columns as described above; 2) copy Column A03 to Column A12; and 3)						
	set Column A12 column security to ALL for DISPLAY status and						
	MANAGEMENT CONTROL for UPDATE status.						
	MANAGEMENT CONTROL IOI OI DATE status.						
2. EXH	IBIT 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?	Y	Y	Y	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures,						
	nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y	Y
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions						
210	(pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y	Y	Y	Y
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15						
	through 25) been followed?	Y	Y	Y	Y	Y	Y
3. EXH	IBIT B (EADR, EXB)						
3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS						
5.1	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						
	1 1 5 5	Y	Y	Y	Y	Y	Y
	LBR exhibits	· ·	-	1 *	1 *		

			Progra	am or Service (Budget Entity	Codes)	
	Action	1301070000	1301080000	1301090000	1602000000	1301020000	1301030000
AUDITS							
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level?						
	Are all nonrecurring amounts less than requested amounts? (NACR, NAC -						
	Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net						
TIP	To Zero ") Generally look for and be able to fully explain significant differences between	Y	Y	Y	Y	Y	Y
TIP	A02 and A03. Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a						
11P	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. EXHI	BIT 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?	Y	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.						
5. EXHI	BIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y	Y
AUDITS			1	1	1	1	1
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For						
	This Report")	Y	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be	V	V	V	V	V	V
5.4	corrected in Column A01.) A01/State Accounts Disbursements and Carry Forward Comparison Report: Does	Y	Y	Y	Y	Y	Y
	Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to	-	-				-
	reflect the adjustment made to the object data.						

			Prog	ram or Service	(Budget Entity	Codes)	
	Action	1301070000	1301080000	1301090000	1602000000	1301020000	1301030000
TIP	If fund totals and object totals do not agree or negative object amounts exist, the						
111	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						
	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only						
6.1	Are issues appropriately aligned with appropriation categories:	Y	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for						
	this particular appropriation category/issue sort. Exhibit D-3 is also a useful						
	report when identifying negative appropriation category problems.						
-							
	IBIT D-3A (EADR, ED3A)			1	1	1	[
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15	Y	Y	Y	Y	Y	Y
7.2	through 29 of the LBR Instructions). Does the issue narrative adequately explain the agency's request and is the	1	1	1	1	1	1
1.2	explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)						
	explanation consistent with the LKFF? (See page 62 of the LBK instructions.)	Y	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional	1	-	1	-	1	-
110	narrative requirements described on pages 63 and 64 of the LBR Instructions?						
	harran to requirements described on pages of and of or the EDR instructions.	Y	Y	Y	Y	Y	Y
7.4	Are all issues with an IT component identified with a "Y" in the "IT						
	COMPONENT?" field? If the issue contains an IT component, has that						
	component been identified and documented?	Y	Y	Y	Y	Y	Y
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	Y	v	V	V	Y	v
76	and E-5 of the LBR Instructions)	I	Y	Y	Y	I	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate						
	should always be annualized.	Y	Y	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits		· ·		-	· ·	-
	amounts entered into the Other Salary Amounts transactions (OADA/C)?						
	Amounts entered into OAD are reflected in the Position Detail of Salaries and						
	Renefits section of the Exhibit D-3A	Y	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,						
	where appropriate?	Y	Y	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?						
		Y	Y	Y	Y	Y	Y

			Progra	am or Service (Budget Entity	Codes)	
	Action	1301070000	1301080000	1301090000	1602000000	1301020000	1301030000
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or						
7.10	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?	Ν	Ν	Ν	Ν	Ν	Ν
7.11	When appropriate are there any 160XXX0 issues included to delete positions						
	placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)?						
	Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR,						
	PLMO)	Y	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements						
	when requesting additional positions?	Y	Y	Y	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues	3.7	N/	N/	V		37
7.1.4	as required for lump sum distributions?	Y Y	Y Y	Y Y	Y Y	Y Y	Y Y
7.14	Do the amounts reflect appropriate FSI assignments?	I	r	r	r	r	Y
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.)	Y	Y	Y	Y	Y	Y
7.16	Do the issues relating to Information Technology (IT) have a "C" in the sixth	1	-	-	1	-	-
7.10	position of the issue code (36XXXCX) and are the correct issue codes used						
	(361XXC0, 362XXC0 or 363XXC0)?	Y	Y	Y	Y	Y	Y
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly						
	coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y	Y
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")	Y	Y	Y	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be	1	1	1	1	1	1
111	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						
111	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.						
	Thoroughly leview pages of through 04 of the EBK 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						

			Prog	ram or Service	(Budget Entity	Codes)	
	Action	1301070000	1301080000	1301090000	1602000000	1301020000	1301030000
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. SCHI	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1F	R, SC1D - De	epartment L	evel)			
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y	Y
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y	Y
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)?	Y	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	Y	Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)? Has the Inter-Agency Transfers Reported on Schedule I form been included as	Y	Y	Y	Y	Y	Y
0.0	applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section</i> $215.32(2)(b)$, <i>Florida Statutes</i> - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	Y	Y
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y	Y
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.)	Y	Y	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y	Y	Y

			Progra	m or Service (Budget Entity	Codes)	
	Action	1301070000	1301080000	1301090000	1602000000	1301020000	1301030000
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04:	Y	Y	Y	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y	Y	Y	Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	Y	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross- referenced accurately?	Y	Y	Y	Y	Y	Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100.000 or more.)	Y	Y	Y	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y	Y
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?	Y	Y	Y	Y	Y	Y
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y	Y
AUDITS		Y	Y	Y	Y	Y	Y
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y	Y

8.30 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July I Unreserved Fund Balance (Line A) of the following year? (SCIR, SCIA - Report should print "No Discrepancies Exist For This Report") Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y </th <th></th> <th></th> <th></th> <th>Progra</th> <th>am or Service (</th> <th>Budget Entity</th> <th>Codes)</th> <th></th>				Progra	am or Service (Budget Entity	Codes)	
Unreserved Fund Balance (Line A) of the following year? (SCIR, SCIA- Report should print "No Discrepancies Exist For This Report") Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y		Action	1301070000	1301080000	1301090000	1602000000	1301020000	1301030000
Unreserved Fund Balance (Line A) of the following year? (SCIR, SCIA- Report should print "No Discrepancies Exist For This Report") Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y	8 30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1						
Report should print "No Discrepancies Exist For This Report") Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y	0.50							
8.31 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CPO amount? If not, the agency must correct Line A. (SCIR, DEPT) Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y <			v	v	v	v	v	v
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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 instified 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 Base Rate Audit on page 150 of the TBP Instructions.) Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y </td <td></td> <td></td> <td>v</td> <td>v</td> <td>v</td> <td>v</td> <td>v</td> <td>v</td>			v	v	v	v	v	v
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13.1 This schedule is not required in the October 15, 2008 LBR submittal	12 SCH	EDITE VITID 1	1	I	I	1	I	1
13.1 This sciedule is not required in the October 13, 2006 LBK sublinital.								
Y Y Y Y Y Y	15.1	This schedule is not required in the October 13, 2008 LBK submittal.	Y	Y	Y	Y	Y	Y

			Progr	am or Service ((Budget Entity	Codes)	
	Action	1301070000	1301080000	1301090000	1602000000	1301020000	130103000
14 600	IEDULE VILLD 2 (EADD 6002)						
14. SCH 14.1	IEDULE VIIIB-2 (EADR, S8B2) 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?	Y	Y	Y	Y	Y	Y
15. SCH	IEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed	l instruction	ns)				
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 <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	Y	Y
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)	Y	Y	Y	Y	Y	Y
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'')	Y	Y	Y	Y	Y	Y
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")	Y	Y	Y	Y	Y	Y
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.)	Y	Y	Y	Y	Y	Y
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
16. MA1 16.1	NUALLY PREPARED EXHIBITS & SCHEDULES Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?						
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y Y	Y Y	Y Y	Y Y	Y Y	Y Y
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?		Y	Y	Y	Y	Y

			Progra	am or Service (Budget Entity	Codes)	
	Action	1301070000	1301080000	1301090000	1602000000	1301020000	1301030000
AUDITS	S - 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. CAF	PITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA	NA	NA	NA	NA	NA
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	NA	NA	NA	NA	NA	NA
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	NA	NA	NA	NA	NA	NA
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	NA	NA	NA	NA	NA	NA
17.5	Are the appropriate counties identified in the narrative?	NA	NA	NA	NA	NA	NA
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.						

Department\Budget Entity (Service): Children and Families\Program Management and Compliance\Child Substance Abuse Prevention, Evaluation and Treatment Services\Adult Substance Abuse Prevention, Evaluation and Treatment Services

Agency Budget Officer/OPB Analyst Name: Dennise Parker/Tim Lawson

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.

		Progr	am or Ser	vice (Budg	get Entity	Codes)
	Action	601	602	603		
1. GEN	FRAL					
1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set					1
1.1	to TRANSFER CONTROL for DISPLAY status and MANAGEMENT					
	CONTROL for UPDATE status for both the Budget and Trust Fund columns?					
	<u>c</u>					
	Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to					
	TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y		
1.0	L Colorer A02 and to TDANGEED CONTROL for DIGDLAN and LIDDATE	I	I	Ĭ		
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE	Y	Y	Y		
AUDITS	status for both the Budget and Trust Fund columns? (CSDI)	1	1	1		
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit	[1
1.5	Comparison Report to verify. (EXBR. EXBA)	Y	Y	Y		
1.4	Has security been set correctly? (CSDR, CSA)	Ŷ	Y	Y		
TIP	The agency should prepare the budget request for submission in this order: 1)					
	Lock columns as described above; 2) copy Column A03 to Column A12; and 3)					
	set Column A12 column security to ALL for DISPLAY status and					
	MANAGEMENT CONTROL for UPDATE status.					
2. EXH	IBIT 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?	Y	Y	Y		
2.2	Are the statewide issues generated systematically (estimated expenditures,					
	nonrecurring expenditures, etc.) included?	Y	Y	Y		
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions		* 7	* 7		
	(pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y		
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 15	Y	Y	Y		
	through 25) been followed?	I	I	Ĭ		
	IBIT B (EADR, EXB)		1	1	1	1
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	Y	Y	Y		
	the LBR exhibits	I	I	I		

-		Progr	am or Ser	vice (Budg	get Entity	Codes)
	Action	601	602	603		
AUDITS	•					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y		
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")	Y	Y	Y		
TIP TIP	Generally look for and be able to fully explain significant differences between A02 and A03. 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. EXHI	BIT 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? Is the program component code and title used correct?	Y Y	Y Y	Y Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHI 5.1	BIT D-1 (ED1R, EXD1) Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y		
AUDITS 5.2	: Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y		
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.)	Y	Y	Y		
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.)	Y	Y	Y		
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

		Prog	Program or Service (Budget Entity				
	Action	601	602	603			
TIP	If fund totals and abject totals do not agree or negative abject amounts aviet, the						
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						
111	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. EXH	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only				-		
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed						
	for this particular appropriation category/issue sort. Exhibit D-3 is also a useful						
	report when identifying negative appropriation category problems.						
7. EXH	IBIT D-3A (EADR, ED3A)			_	_		
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15						
	through 29 of the LBR Instructions).	Y	Y	Y	_	_	
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.)	X 7	\$7	37			
		Y	Y	Y	-	_	
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?	Y	Y	Y			
7.4	Are all issues with an IT component identified with a "Y" in the "IT	ľ	I	I	_	_	
7.4	COMPONENT?" field? If the issue contains an IT component, has that						
	component been identified and documented?	Y	Y	Y			
7.5	Does the issue narrative explain any variances from the Standard Expense,	1	1	1			
7.5	Operating Capital Outlay (OCO), and Human Resource Services Assessments						
	package? Is the nonrecurring portion in the nonrecurring column? (See pages E-						
	4 and F-5 of the LBR Instructions)	Y	Y	Y			
7.6	Does the salary rate request amount accurately reflect any new requests and are						
	the amounts proportionate to the Salaries and Benefits request? Note: Salary						
	rate should always be annualized.	Y	Y	Y			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits						
	amounts entered into the Other Salary Amounts transactions (OADA/C)?						
	Amounts entered into OAD are reflected in the Position Detail of Salaries and				1		
	Renefits section of the Exhibit D-3A	Y	Y	Y		_	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,	X 7		37	1		
7.0	where appropriate?	Y	Y	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	X 7		T 7	1		
		Y	Y	Y			

		Progr	am or Ser	vice (Budg	et Entity C	odes)
	Action	601	602	603		
- 10						
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	N	N	N		
	A18 as instructed in Memo #09-002?	Ν	N	N		
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.	v	v	v		
= 10	(PLRR PLMO)	Y	Y	Y		
7.12	Does the issue narrative include plans to satisfy additional space requirements	V	N	XZ.		
- 10	when requesting additional positions?	Y	Y	Y		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues	V	N	XZ.		
7 1 4	as required for lump sum distributions?	Y Y	Y Y	Y Y		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Ŷ		
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.)					
		Y	Y	Y		
7.16	Do the issues relating to Information Technology (IT) have a "C" in the sixth					
	position of the issue code (36XXXCX) and are the correct issue codes used					
	(361XXC0, 362XXC0 or 363XXC0)?	Y	Y	Y		
7.17	Are the issues relating to major audit findings and recommendations properly	37	X 7	37		
	coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y		
AUDIT:		1	I.	r – –		
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")	V	N	N		
		Y	Y	Y		
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.					
	submitted. Thoroughly review pages of unough 04 of the LDK histitucitolis.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not					
TIP						
	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					

		Prog	V Codes)			
	Action	601	602	603		
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	1				
	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. SCHI	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1	R. SC1E) - Depar	tment I	evel)	
8.1	Has a separate department level Schedule I and supporting documents package	,				
	been submitted by the agency?	Y	Y	Y		
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?					
		Y	Y	Y		
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)?	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included					
	for the applicable regulatory programs?	Y	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve					
	narrative; method for computing the distribution of cost for general management					
	and administrative services narrative; adjustments narrative; revenue estimating					
	methodology narrative)?	Y	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as					
	applicable for transfers totaling \$100,000 or more for the fiscal year?					
		Y	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the					
	Schedule ID and applicable draft legislation been included for recreation,					
	modification or termination of existing trust funds?	Y	Y	Y		
8.8	If the agency is scheduled for the annual trust fund review this year, have the					
	necessary trust funds been requested for creation pursuant to section					
	215.32(2)(b), Florida Statutes - including the Schedule ID and applicable					
	legislation?	Y	Y	Y		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency				1	
	appropriately identified direct versus indirect receipts (object codes 000700,				1	
	000799.001510 and 001599)?	Y	Y	Y		
8.10	Are the statutory authority references correct?	Y	Y	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue				1	
	source correct? (Refer to Section 215.20, F.S. for appropriate general revenue	37		37	1	
0.10	service charge percentage rates.)	Y	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent				1	
	Consensus Estimating Conference forecasts?	Y	Y	Y		

		Program or Service (Budget Entity Codes)					
	Action	601	602	603			
8.13	If there is no Consensus Estimating Conference forecast available, do the						
	revenue estimates appear to be reasonable?	Y	Y	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual						
	grant? Are the correct CFDA codes used?	Y	Y	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than						
	federal fiscal year)?	Y	Y	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	Y	Y	Y			
8.17	3A? If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the	1	-	1			
0.10	latest and most accurate available?	Y	Y	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification						
	provided for exemption? Are the additional narrative requirements provided?						
0.00		Y	Y	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	V	V	V			
8.21	Are non-proting expenditures to other hydrot entities denortments areas	Y	Y	Y			
0.21	Are nonoperating expenditures to other budget entities/departments cross- referenced accurately?	Y	Y	Y			
8.22	Do transfers balance between funds (within the agency as well as between	-	-	-			
	agencies)? (See also 8.6 for required transfer confirmation of amounts totaling						
	\$100.000 or more.)	Y	Y	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded						
	in Section III?	Y	Y	Y			
8.24	Are prior year September operating reversions appropriately shown in column						
	A01?	Y	Y	Y			
8.25	Are current year September operating reversions appropriately shown in column						
	A02?	Y	Y	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust	1	-	-			
	fund as defined by the LBR Instructions, and is it reconciled to the agency						
	accounting records?	Y	Y	Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year	1	-	-			
	accounting data as reflected in the agency accounting records, and is it provided						
	in sufficient detail for analysis?	Y	Y	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N7	X 7	N7			
AUDITO		Y Y	Y Y	Y Y			
AUDITS 8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to	I	I	1			
0.29	eliminate the deficit).						
	eminiate the denoit).	Y	Y	Y			

		Progr	am or Ser	vice (Budg	et Entity (Codes)
	Action	601	602	603		
0.00			1			
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")	Y	Y	Y		
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)	Y	Y	Y		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It					
	is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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. SCHE	EDULE 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 Base Rate Audit on page 150 of the		* 7	* 7		
	I RR Instructions)	Y	Y	Y		
	EDULE III (PSCR, SC3)	Y	Y	Y		
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR					
	Instructions.)	Y	Y	Y		
10.2	Are amounts in Other Salary Amount 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.					
		Y	Y	Y		
11. SCH	EDULE IV (EADR, SC4)				-	
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not					
	appear in the Schedule IV.					
	EDULE 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?	X 7	* 7			
		Y	Y	Y		
	EDULE VIIIB-1					
13.1	This schedule is not required in the October 15, 2008 LBR submittal.	Y	Y	Y		
		1	1	1		

		Progr	am or Ser	vice (Budget]	Entity Codes)
	Action	601	602	603	
14 COU					
14. SCH 14.1	IEDULE VIIIB-2 (EADR, S8B2) 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?	Y	Y	Y	
15. SCH	IEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed	l instru	ctions)		
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.)				
		Y	Y	Y	
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)	Y	Y	Y	
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")				
		Y	Y	Y	
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain				
	08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No				
	Onerating Categories Found")	Y	Y	Y	
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities				
	which should 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.)	V	v	V	
15.6		Y	Y	Y	
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for				
	Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding	1	1	1	
111	and therefore will be acceptable.				
16 MAI	NUALLY PREPARED EXHIBITS & SCHEDULES				
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147				
10.1	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1				
	of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	-	-		
10.2	The appropriation category totals comparable to Exhibit D, where applicable?	Y	Y	Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate		-		
	level of detail?	Y	Y	Y	

Program or Service (Budget Entity Codes) 601 602 603

		U		<u>ر</u>	
	Action	601	602	603	
AUDITS	- GENERAL INFORMATION				
TIP	Review Section 6: Audits 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. CAP	ITAL IMPROVEMENTS PROGRAM (CIP)				
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA	NA	NA	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP				
	Instructions)?	NA	NA	NA	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP				
	Instructions)?	NA	NA	NA	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07,				
	A08 and A09)?	NA	NA	NA	
17.5	Are the appropriate counties identified in the narrative?	NA	NA	NA	
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.				

Department\Budget Entity (Service): Children and Families\Substance Abuse Services(60910604)

Agency Budget Officer/OPB Analyst Name: Dennise Parker/Tim Lawson

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

Program or Service (Budget Entity Codes)

	Action	1201020000	1201030000	1602000000	
1. GEN					
1. GEN 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)				
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y Y	Y Y	Y Y	
AUDITS		-		-	
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y	
	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. EXH	IBIT 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?	Y	Y	Y	
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	
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?	Y	Y	Y	
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y	
3. EXH	IBIT 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.	Y	Y	Y	

		Pr	ogram or Servi	ce (Budget Entit	y Codes)
	Action	1201020000	1201030000	1602000000	
AUDITO					
AUDITS 3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print ''No Negative Appropriation Categories Found'')				
		Y	Y	Y	
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")	Y	Y	Y	
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. EXHI	BIT 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?	Y Y	Y Y	Y Y	
4.2 TIP	Is the program component code and title used correct? Fund shifts or transfers of services or activities between program components will	Y	Y	Ŷ	
	be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHI	BIT D-1 (ED1R, EXD1)				
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	
AUDITS			1	1	
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	
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.)	Y	Y	Y	
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.)	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				

		Program or Service (Budget Entity Codes)					
	Action	1201020000	1201030000	1602000000			
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. EXH	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.))					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for				. 1		
	this particular appropriation category/issue sort. Exhibit D-3 is also a useful report						
	when identifying negative appropriation category problems.						
	when identifying negative appropriation category problems.						
7. EXH	IBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15						
	through 29 of the LBR Instructions).	Y	Y	Y			
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.)						
	explanation consistent with the Extern (See page 62 of the EBR instructions.)	Y	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional						
7.5	narrative requirements described on pages 63 and 64 of the LBR Instructions?						
	harranve requirements described on pages of and 04 of the EDR instructions.	Y	Y	Y			
7.4	Are all issues with an IT component identified with a "Y" in the "IT	1	-	-			
7.4	COMPONENT?" field? If the issue contains an IT component, has that						
		Y	Y	Y			
7.5	component been identified and documented? Does the issue narrative explain any variances from the Standard Expense,	•	-				
1.5	Operating Capital Outlay (OCO), and Human Resource Services Assessments						
	package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4	Y	Y	Y			
7.6	and E-5 of the LBR Instructions). Does the salary rate request amount accurately reflect any new requests and are the	1		1	\vdash		
7.0							
	amounts proportionate to the Salaries and Benefits request? Note: Salary rate	Y	Y	Y			
7.7	should alwavs be annualized. Does the issue narrative thoroughly explain/justify all Salaries and Benefits	1	1	1			
1.1							
	amounts entered into the Other Salary Amounts transactions (OADA/C)?						
	Amounts entered into OAD are reflected in the Position Detail of Salaries and	Y	Y	Y			
7.0	Benefits section of the Exhibit D-3A.	I	I	I			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,	v	v	v			
7.0	where appropriate?	Y	Y	Y	$ \vdash $		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	17	17				
		Y	Y	Y			

		Pro	gram or Servio	ce (Budget Entit	y Codes)
	Action	1201020000	1201030000	1602000000	
			-		
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?	N	N	N	
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR , PLMO)	Y	Y	Y	
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y Y	Y Y	Y Y	
7.14 7.15	Do the amounts reflect appropriate FSI assignments? 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.)		Y	Y	
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)?	Y	Y	Y	
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	
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")	Y	Y	Y	
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				

		Program or Service (Budget Entity Codes)				
	Action	1201020000	1201030000	1602000000		
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. SCHE	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R,	SC1D - Dep	artment Lev	vel)		
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y		
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y		
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)?	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section</i> $215.32(2)(b)$, <i>Florida Statutes</i> - including the Schedule ID and applicable legislation?	Y	Y	Y		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y	Y		
8.10	Are the statutory authority references correct?	Y	Y	Y		
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.)	Y	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y		

		Program or Service (Budget Entity Codes)					
	Action	1201020000	1201030000	1602000000			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D- 3A?	Y	Y	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross- referenced accurately?	Y	Y	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y			
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?	Y	Y	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y			
AUDITS		Y	Y	Y			
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y			

		Program or Service (Budget Entity Codes)					
	Action	1201020000	1201030000	1602000000			
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 about print "No Discompanying Exist For This Penert")						
	should print "No Discrepancies Exist For This Report")	Y	Y	Y			
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)	Y	Y	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!						
TIP	Determine if the agency is scheduled for trust fund review. (See page 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.						
AUDIT:	EDULE II (PSCR, SC2)						
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.)	Y	Y	Y			
10 SCH	EDULE III (PSCR, SC3)	Y	Y	Y			
10. 301	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y	Y	Y			
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.	Y	Y	Y			
11. SCH	EDULE IV (EADR, SC4)						
11.1 TIP	Are the correct Information Technology (IT) issue codes used? If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.	Y	Y	Y			
12. SCH	EDULE 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?	Y	Y	Y			
13. SCH	EDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.	Y	Y	Y			

		Program or Service (Budget Entity Codes)					
	Action	1201020000	1201030000	1602000000			
	IEDULE VIIIB-2 (EADR, S8B2)		T				
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?	Y	Y	Y			
15. SCH	IEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed i	nstructions	;)				
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.)						
		Y	Y	Y			
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)	Y	Y	Y			
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")						
		Y	Y	Y			
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")	Y	Y	Y			
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities						
	which should appear in Section II? (Note: Audit #3 will identify those activities						
	that do NOT have a Record Type '5' and have not been identified as a 'Pass						
	Through' activity. These activities will be displayed in Section III with the						
	'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if						
	•						
	these activities should be displayed in Section III. If not, an output standard would						
	need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y			
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for						
	Agency) equal? (Audit #4 should print "No Discrepancies Found")						
		Y	Y	Y			
TIP	If Section I and Section III have a small difference, it may be due to rounding and		•	•	•		
	therefore will be acceptable.						
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147						
1.5.1	of the LBR Instructions), and are they accurate and complete?						
	or are 25x instructions), and are they accurate and complete?	Y	Y	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?						
10.2		Y	Y	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level						
	of detail?	Y	Y	Y			

		Program or Service (Budget Entity Codes)					
	Action	1201020000	1201030000	1602000000			
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. CAP	PITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA	NA	NA			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	NA	NA	NA			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	NA	NA	NA			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	NA	NA	NA			
17.5	Are the appropriate counties identified in the narrative?	NA	NA	NA			
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.						

Department\Budget Entity (Service): Children and Families/Comprehensive Eligibility Services/Program Management & Compliance/Fraud Prevention and Benefit Recovery/Special Assistance Payments/Refugees

Agency Budget Officer/OPB Analyst Name: Dennise Parker/Richard Perriti

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

		Program or Service (Budget Entity Codes					
	Action	702	703	704	705	707	
1. GEN	JERAL						
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)						
		Y	Y	Y	Y	Y	
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE						
	status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y	
AUDIT			-		-		
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit						
	Comparison Report to verify. (EXBR. EXBA)	Y	Y	Y	Y	Y	
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y	Y	
TIP	The agency should prepare the budget request for submission in this order: 1)						
	Lock columns as described above; 2) copy Column A03 to Column A12; and 3)						
	set Column A12 column security to ALL for DISPLAY status and						
	MANAGEMENT CONTROL for UPDATE status.						
2. EXH	IIBIT 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?	Y	Y	Y	Y	Y	
2.2	Are the statewide issues generated systematically (estimated expenditures,						
	nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y	
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions						
	(pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y	Y	Y	
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 15					••	
	through 25) been followed?	Y	Y	Y	Y	Y	
	IIBIT B (EADR, EXB)		I	1			
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	V	V	v	V	V	
	the LBR exhibits	Y	Y	Y	Y	Y	

		Program or Service (Budget Entity Codes				
	Action	702	703	704	705	707
AUDITS						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y
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")	Y	Y	Y	Y	Y
TIP TIP	Generally look for and be able to fully explain significant differences between A02 and A03. 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					
TIP	have not been adjusted. Records selected should net to zero. 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.					
	BIT D (EADR, EXD)		r	r		
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?	Y	Y	Y	Y	Y
4.2 TIP	Is the program component code and title used correct? 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.	Y	Y	Y	Y	Y
5. EXHI	BIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y
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.)	Y	Y	Y	Y	Y
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.)	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.		·			

		Program or Service (Budget Entity				Codes)
	Action	702	703	704	705	707
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					
	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only					**
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed					
	for this particular appropriation category/issue sort. Exhibit D-3 is also a useful					
	report when identifying negative appropriation category problems.					
	IBIT D-3A (EADR, ED3A)		1	T	1	1
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15					
	through 29 of the LBR Instructions).	Y	Y	Y	Y	Y
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.)	37	N	v	V	N
		Y	Y	Y	Y	Y
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?	N/A	NI/A	N/A	N/A	N/A
7.4	Are all issues with an IT component identified with a "Y" in the "IT	IN/A	N/A	IN/A	IN/A	IN/A
7.4	COMPONENT?" field? If the issue contains an IT component, has that					
	component been identified and documented?	N/A	N/A	N/A	N/A	N/A
7.5	Does the issue narrative explain any variances from the Standard Expense,	1,711	10/11	1 1/11	1 1/11	1.011
110	Operating Capital Outlay (OCO), and Human Resource Services Assessments					
	package? Is the nonrecurring portion in the nonrecurring column? (See pages E-					
	4 and F-5 of the LBR Instructions)	Y	Y	Y	Y	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are					
	the amounts proportionate to the Salaries and Benefits request? Note: Salary					
	rate should always be annualized.	Y	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits					
	amounts entered into the Other Salary Amounts transactions (OADA/C)?					
	Amounts entered into OAD are reflected in the Position Detail of Salaries and					
	Renefits section of the Exhibit D-3A	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,	NT / 4		NT / 4	NT / A	
a ^	where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?	••				
		Y	Y	Y	Y	Y

		Program or Service (Budget Entity Codes)				
	Action	702	703	704	705	707
			1	1	1	
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		* 7	* 7	* 7	
	A18 as instructed in Memo #09-002?	Y	Y	Y	Y	Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions					
	placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)?					
	Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted.	N	N	N	N	N
5 10	(PLRR PLMO)	Ν	N	N	N	N
7.12	Does the issue narrative include plans to satisfy additional space requirements	V	v	v	Y	v
7.10	when requesting additional positions?	Y	Y	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues	V	v	v	v	v
714	as required for lump sum distributions?	Y Y	Y Y	Y Y	Y Y	Y Y
7.14	Do the amounts reflect appropriate FSI assignments?	I	I	I	I	I
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.)	Y	Y	Y	Y	Y
710	De the inner entries to L from the Technology (TT) have a UCU in the sight	I	Ĭ	Ĭ	Ĭ	I
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	N/A	N/A	N/A	N/A	N/A
7.17	(361XXC0, 362XXC0 or 363XXC0)? Are the issues relating to <i>major audit findings and recommendations</i> properly	\mathbf{N}/\mathbf{A}	1N/A	1N/A	1N/A	1N/A
/.1/	coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
AUDIT:		-	-	-	-	-
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.					
/.10	(EADR, FSIA - Report should print "No Records Selected For Reporting")					
	(LADA, I bla - Report should print The Records Selected 1 of Reporting)	Y	Y	Y	Y	Y
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.					
	ensure these entries have been thoroughly explained in the D-SA issue halfative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-					
111						
	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					
	nel lo vero lor General Revenue funds					

		Program or Service (Budget Entity Cod					Codes)
	Action	702	7	/03	704	705	707
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. SCHI	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1	R, SC1	D - D	epart	tment Le	evel)	
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y		Y	Y	Y	Y
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y		Y	Y	Y	Y
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)?	Y		Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y		Y	Y	Y	Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y		Y	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y		Y	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y		Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section</i> 215.32(2)(b), <i>Florida Statutes</i> - including the Schedule ID and applicable legislation?	Y		Y	Y	Y	Y
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y		Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y		Y	Y	Y	Y
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.)	Y		Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y		Y	Y	Y	Y

		Program or Service (Budget Entity Code				
	Action	702	703	704	705	707
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y	Y	Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross- referenced accurately?	Y	Y	Y	Y	Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100.000 or more.)	Y	Y	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
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?	Y	Y	Y	Y	Y
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
AUDITS			-	-	-	-
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y

		Progr	Codes)							
	Action	702	703	704	705	707				
0.20	Letter Lowe 20 A direct d University of French Distances (Line I) correct to the Lules 1									
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")	Y	Y	Y	Y	Y				
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)	Y	Y	Y	Y	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It									
	is very important that this schedule is as accurate as possible!									
TIP	Determine if the agency is scheduled for trust fund review. (See page 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 Base Rate Audit on page 150 of the									
	I RR Instructions)	Y	Y	Y	Y	Y				
10. SCH	EDULE III (PSCR, SC3)									
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR									
	Instructions.)	Y	Y	Y	Y	Y				
10.2	Are amounts in Other Salary Amount 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.									
		Y	Y	Y	Y	Y				
11. SCH	EDULE IV (EADR, SC4)									
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not									
	appear in the Schedule IV.									
12. SCH	EDULE 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?									
		Y	Y	Y	Y	Y				
13. SCH	EDULE VIIIB-1									
13.1	This schedule is not required in the October 15, 2008 LBR submittal.									
	-									

		Progr	am or Ser	vice (Budg	get Entity (Codes)
	Action	702	703	704	705	707
14 600						
14. SCH 14.1	IEDULE VIIIB-2 (EADR, S8B2) 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?					
15. SCH	IEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed	l instru	ctions)			
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 <i>section 216.023(4) (b), Florida Statutes,</i> the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	Y
AUDITS	INCLUDED IN THE SCHEDULE XI REPORT:		-	•	•	
15.2 15.3	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR. ACT1) None of the executive direction, administrative support and information	Y	Y	Y	Y	Y
15.5	technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print ''No Activities Found'')					
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")	Y	Y	Y	Y	Y
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.)	Y	Y	Y	Y	Y
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
	NUALLY 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?	Y	Y	Y	Y	Y
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	Y
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y

Program or Service (Budget Entity Codes) Action 702 703 704 705 707 AUDITS - GENERAL INFORMATION TIP Review Section 6: Audits 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)** Y Y Y Y Y Are the CIP-2, CIP-3, CIP-A and CIP-B forms included? 17.1 17.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Y Y Y Y Y Instructions)? 17.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Y Y Y Y Y Instructions)? 17.4 Does the agency request include 5 year projections (Columns A03, A06, A07, Y Y Y Y Y A08 and A09)? Y Y Y Y Y 17.5 Are the appropriate counties identified in the narrative? 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.

Department\Budget Entity (Service): Children and Families\The Adult Mental Health Treatment Facilities (60910802)

Agency Budget Officer/OPB Analyst Name: Dennise Parker/Tim Lawson

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.

		Progr	get Entity	Codes)		
	Action	802				
1. GEN			 		1	1
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)					
	• • •	Y				
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE					
	status for both the Budget and Trust Fund columns? (CSDI)	Y				
AUDIT	S:					
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit					
	Comparison Report to verify. (EXBR. EXBA)	Y				
1.4	Has security been set correctly? (CSDR, CSA)	Y				
TIP	The agency should prepare the budget request for submission in this order: 1)					
	Lock columns as described above; 2) copy Column A03 to Column A12; and 3)					
	set Column A12 column security to ALL for DISPLAY status and					
	MANAGEMENT CONTROL for UPDATE status.					
-						
	IIBIT 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?	Y				
2.2	Are the statewide issues generated systematically (estimated expenditures,					
	nonrecurring expenditures, etc.) included?	Y				
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions					
	(pages 15 through 25)? Do they clearly describe the issue?	Y				
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 15	* 7				
	through 25) been followed?	Y				
3. EXH	IIBIT 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	Y				

		Prog	ram or Ser	vice (Budg	get Entity	Codes)
	Action	802				
AUDITS	•					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to 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. EXHI	BIT 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?	Y Y				
4.2 TIP	Is the program component code and title used correct? 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.	1				
5. EXHI	BIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS				T	1	1
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
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.)	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.			•		

		Program or Service (Budget Entity Codes)						
	Action	802						
		i						
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	\ \						
	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only		r –	1	r –	1		
6.1	Are issues appropriately aligned with appropriation categories?	Y						
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed							
	for this particular appropriation category/issue sort. Exhibit D-3 is also a useful							
	report when identifying negative appropriation category problems.							
7. EXH	IBIT D-3A (EADR, ED3A)		-		-			
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15							
	through 29 of the LBR Instructions).	Y						
7.2	Does the issue narrative adequately explain the agency's request and is the							
	explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)							
		Y						
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?							
		Y						
7.4	Are all issues with an IT component identified with a "Y" in the "IT							
	COMPONENT?" field? If the issue contains an IT component, has that							
	component been identified and documented?	Y						
7.5	Does the issue narrative explain any variances from the Standard Expense,							
	Operating Capital Outlay (OCO), and Human Resource Services Assessments							
	package? Is the nonrecurring portion in the nonrecurring column? (See pages E-	Y						
7.6	4 and F-5 of the LRR Instructions) Does the salary rate request amount accurately reflect any new requests and are	1	<u> </u>		<u> </u>			
1.0								
	the amounts proportionate to the Salaries and Benefits request? Note: Salary	Y						
7.7	rate should always be annualized. Does the issue narrative thoroughly explain/justify all Salaries and Benefits	1						
1.1	amounts entered into the Other Salary Amounts transactions (OADA/C)?							
	Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A	Y						
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,					<u> </u>		
7.0	where appropriate?	Y						
7.9	Does the issue narrative reference the specific county(ies) where applicable?	-						
	2 ses are assue harrais e reference are specific county (105) where applicable.	Y						

		Prog	Program or Service (Budget Entity Codes)					
	Action	802						
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or							
7.10	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?	Ν						
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 not be deleted.							
	(PLRR PLMO)	Y						
7.12	Does the issue narrative include plans to satisfy additional space requirements							
	when requesting additional positions?	Y						
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues							
	as required for lump sum distributions?	Y						
7.14	Do the amounts reflect appropriate FSI assignments?	Y						
7.15	Do the issues relating to salary and benefits 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.)							
		Y						
7.16	Do the issues relating to Information Technology (IT) have a "C" in the sixth							
	position of the issue code (36XXXCX) and are the correct issue codes used	••						
	(361XXC0, 362XXC0 or 363XXC0)?	Y						
7.17	Are the issues relating to major audit findings and recommendations properly	NZ						
	coded (4A0XXX0, 4B0XXX0)?	Y						
AUDIT:		1		1		1		
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")	Y						
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.							
	ensure these entries have been thoroughly explained in the D-5A issue harrarive.							
TIP	The issue narrative must completely and thoroughly explain and justify each D-							
111	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.							
	submitted. Thoroughly review pages of through 04 of the LDK instituctions.							
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							

		Program or Service (Budget Entity Codes)						
	Action	802						
		·						
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	1						
	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.							
	appropriation. Normany this is taken care of through the item veto.							
8. SCHI	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1	R, SC1D	- Depar	tment L	evel)			
8.1	Has a separate department level Schedule I and supporting documents package							
	been submitted by the agency?	Y						
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?							
		Y						
8.3	Have the appropriate Schedule I supporting documents been included for the							
	trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial							
	Balance)?	Y						
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included							
	for the applicable regulatory programs?	Y						
8.5	Have the required detailed narratives been provided (5% trust fund reserve							
	narrative; method for computing the distribution of cost for general management							
	and administrative services narrative; adjustments narrative; revenue estimating							
	methodology parrative)?	Y						
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as							
	applicable for transfers totaling \$100,000 or more for the fiscal year?							
		Y						
8.7	If the agency is scheduled for the annual trust fund review this year, have the							
	Schedule ID and applicable draft legislation been included for recreation,							
	modification or termination of existing trust funds?	Y						
8.8	If the agency is scheduled for the annual trust fund review this year, have the							
	necessary trust funds been requested for creation pursuant to <i>section</i>							
	215.32(2)(b), Florida Statutes - including the Schedule ID and applicable							
	legislation?	Y						
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency							
	appropriately identified direct versus indirect receipts (object codes 000700,							
	000799, 001510 and 001599)?	Y						
8.10	Are the statutory authority references correct?	Y						
8.11	Are the General Revenue Service Charge percentage rates used for each revenue							
	source correct? (Refer to Section 215.20, F.S. for appropriate general revenue							
	service charge percentage rates.)	Y						
8.12	Is this an accurate representation of revenues based on the most recent							
	Consensus Estimating Conference forecasts?	Y						

		Program or Service (Budget Entity Codes)					
	Action	802					
8.13	If there is no Consensus Estimating Conference forecast available, do the						
	revenue estimates appear to be reasonable?	Y					
8.14	Are the federal funds revenues reported in Section I broken out by individual						
	grant? Are the correct CFDA codes used?	Y					
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y					
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y					
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y					
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y					
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification						
	provided for exemption? Are the additional narrative requirements provided?	Y					
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y					
8.21	Are nonoperating expenditures to other budget entities/departments cross- referenced accurately?	Y					
8.22	Do transfers balance between funds (within the agency as well as between						
	agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y					
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y					
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y					
8.25	Are current year September operating reversions appropriately shown in column A02?	Y					
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y					
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y					
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y					
AUDITS	:	Y					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y					

		Program or Service (Budget Entity Code			Codes)	
	Action	802				
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")	Y				
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)	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It					
	is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 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. SCHI	EDULE 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					
	I RR Instructions)	Y				
10. SCH	IEDULE III (PSCR, SC3)	Y				_
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR					
	Instructions.)	Y				
10.2	Are amounts in Other Salary Amount 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.					
		Y				
	IEDULE IV (EADR, SC4)		•	-	-	_
11.1	Are the correct Information Technology (IT) issue codes used?	Y				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not					
	appear in the Schedule IV.					
12. SCH	IEDULE 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?					
		Y				
	IEDULE VIIIB-1					
13.1	This schedule is not required in the October 15, 2008 LBR submittal.	Y				
		I				

		Prog	ram or Serv	vice (Budget	Entity Codes	;)
	Action	802				
14 SCE	HEDULE VIIIB-2 (EADR, S8B2)					[
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of					
17.1	the LBR Instructions regarding a 10% reduction in recurring General Revenue					
	and Trust Funds?	Y				
15. SCF	HEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed	l instru	ctions)			
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are					
1011	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.)					
	level for any agency that does not provide this information.)	Y				
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:	_		ł	!	
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile					
	to Column A01? (GENR. ACT1)	Y				
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")					
	(Y				
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain					
	08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No					
	Onerating Categories Found")	Y				
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities					
	which should appear in Section II? (Note: Audit #3 will identify those activities					
	that do NOT have a Record Type '5' and have not been identified as a 'Pass					
	Through' activity. These activities will be displayed in Section III with the					
	'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify					
	if these activities should be displayed in Section III. If not, an output standard					
	would need to be added for that activity and the Schedule XI submitted again.)					
		Y				
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for					
	Agency) equal? (Audit #4 should print "No Discrepancies Found")	N				
TID		Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding					
16 MA	and therefore will be acceptable.					
	NUALLY PREPARED EXHIBITS & SCHEDULES				I	
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147					
	of the LBR Instructions), and are they accurate and complete?	Y				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	1				
10.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate	1				
10.5	level of detail?	Y				
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Program or Service (Budget Entity Codes) 802 Τ Т T

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	Action	802					
AUDITS	- GENERAL INFORMATION						
TIP	Review Section 6: Audits 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. CAP	PITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA					
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP						
	Instructions)?	NA					
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP						
	Instructions)?	NA					
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07,						
	A08 and A09)?	NA					
17.5	Are the appropriate counties identified in the narrative?	NA					
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.						