



FLORIDA
DEPARTMENT of
CORRECTIONS

An Equal Opportunity Employer

2601 Blair Stone Road • Tallahassee, FL 32399-2500
Phone: (850) 488-7480

Governor
CHARLIE CRIST

Secretary
WALTER A. McNEIL

<http://www.dc.state.fl.us>
Fax: (850) 922-2848

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:

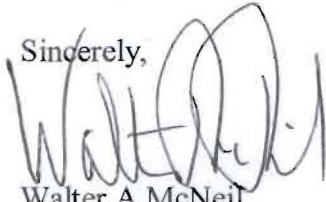
Pursuant to Chapter 216, Florida Statutes, enclosed is the Legislative Budget Request for the Florida Department of Corrections. The information contained herein is a true and accurate presentation of our proposed needs for the 2009-2010 Fiscal Year. This submission has been approved by Walter A McNeil, Secretary of Florida Corrections department.

Consistent with my clear legal duty under Section 20.315, Florida Statutes, I have identified in the attached Legislative Budget Request the need for and recommended funding for the secure and efficient operation of the state correctional system. While I recognize that based on current economic trends, lower revenue projections will necessitate a critical evaluation of agency budget requests for the 2009-2010 fiscal year. I submit this request because I have the legal obligation – by statute and case law – to request funding for what our Department actually needs to maintain public safety.

In particular, I must ask for what we actually need in terms of proper staffing, institutional security, inmate health services, inmate food services, and adequate shelter. Otherwise, the Department is at risk of constitutional challenges of improper conditions of confinement.

However, please know that regardless of the budgetary process outcomes, the mission of our Department will remain the same – the protection of the public, our staff, and those in our care and custody. In fact, our Department recently adopted the affirmation that “We never walk alone.” I ask that our employees commit to doing the right things for the right reasons, and stand by each other regardless of the outcomes.

Sincerely,

A handwritten signature in black ink, appearing to read "Walter A McNeil". The signature is written in a cursive, somewhat stylized font.

Walter A McNeil
Secretary

Enclosure

Department Level Exhibits and Schedules

Schedule VII: Agency Litigation Inventory
Significant Litigation Impacting Budget, Policy, or Agency Functions
October 3, 2008

Agency: Department of Corrections

Contact Person: Richard Joseph Saliba, Attorney Supervisor Phone: (850) 410-4439

Names of the Parties: Sylvester Butler, Kelvin Frazier, Curt Massie, Jeremiah Thomas, Eugene Ulrath and Reginald Williams, Paul Echols, Michael McKinney, Charles Morgan, Antonio Ward v. James McDonough and Randall Bryant (in their Official capacity) and James V. Crosby, Jr., Michael Rathmann, Bradley Carter, George Sapp, Stephen Sirmones, Joe Lazenby, Jr., Allen Clark, Mark Redd, Keith Musselman, Tony Anderson, James Wilson, William Muse, Colin Halle, Steven Tricocci, Tim Chastain, Rodney Barnett, Ronnie Barton, Kenneth Lampp, Wendell Whitehurst, Stacey Green, David Reynolds, John Riggs, Glynn Reeder, John Rizer, Oscar Shipley, Wilfred Dean Ellis, Jeffrey Lindsey, and Billy Jarvis (individual capacity). (original Trial Style)

Court with Jurisdiction: United States District Court, Middle District of Florida, Jacksonville Division

Case Number: 3:04CV917-J-32TJC

Summary of Complaint: This is a civil rights complaint alleging that the Florida State Prison staff implemented an unwritten policy to use chemical agents to inflict corporal punishment on FSP inmates, maliciously and sadistically for the very purpose of causing harm and not in a good-faith effort to maintain or restore discipline. Plaintiffs alleged that this resulted in unjustified and excessive force against the inmate plaintiffs.

Amount of the Claim: The complaint seeks a declaratory judgment, injunctive relief, compensatory damages and punitive damages. The declaratory and injunctive relief sought includes a request for a court ordered injunction that places significant restrictions on the use of chemical agents at Florida State Prison.

Specific Law(s) Challenged: No state law is specifically challenged. The complaint claims a violation of Eighth Amendment to United States Constitution.

Status of the Case: The lawsuit was filed in September 2004, amended in November 2005, and again amended in February 2006. Mediation has been conducted. Plaintiffs have settled all monetary damage claims. The declaratory and injunctive relief claims remain. A non-jury trial was conducted in September 2008. The parties are preparing proposed findings of fact and conclusions of law to be submitted to the Court. It is anticipated that the Court will enter a ruling shortly after consideration of the proposed findings of fact and of the record.

Agency Attorney: The Agency is represented by outside counsel Peter Martin of Dennis, Jackson, Martin & Fontela and by Denis Dean of the Office of the Attorney General, Dept of Legal Affairs, and The Capitol PL-10 Tallahassee Florida 32399-1050.

Plaintiffs' Attorneys: Randall C. Berg, Jr., Cullin O'Brien of Florida Justice Institute, Miami; George E. Schulz, Jr., Michael Agliata and Leon Fresco of Holland & Knight, Jacksonville; and Cassandra , Christopher M. Jones, Kristen Cooley Lentz, Florida Institutional Legal Services, Gainesville , Florida.

Schedule VII: Agency Litigation Inventory
Significant Litigation Impacting Budget, Policy, or Agency Functions
October 3, 2008

Agency: Department of Corrections

Contact Person: Richard Joseph Saliba, Attorney Supervisor Phone: (850) 410-4439

Names of the Parties: Melanie Beckford, Susan Black, Tita De La Cruz, Charlene Fontneua, Linda Jones, Paula Lacroix, Joyce Meyer, Sushma Parekh, Donna Pixley, Vesna Poirier, Michelle Pollock, Lourdes Silvagnoli, Janet Smith, and Lee Wascher, Plaintiff's, vs. Department Of Corrections, State of Florida, Defendant

Court with Jurisdiction: United States District Court, Southern District of Florida

Case Number: 06-14324-CIV-MARTINEZ-LYNCH

Summary of Complaint: This is an action for damages brought by the Plaintiffs who are former employees of the Department which these employees as nurses, as a classification officer, and as a physician. Each female employee was required, as a regular part of her duties, to provide care and other services to male inmates in close management custody. They allege on the basis of gender that each was adversely affected by the Department's continuing policy and pattern and practice of gender-based discriminatory treatment.

Amount of the Claim: The complaint seeks damages and attorneys fees.

Specific Law(s) Challenged: Title VII and Chapter 760 Florida Statutes. Complaint claims violation of the Eighth Amendment to U.S. Constitution.

Status of the Case: Jury Trial was held. The jury awarded each Plaintiff damages in the amount of \$45,000.00 to each plaintiff. The Court entered judgment for each of the Plaintiffs against the Defendant in the amount of \$45,000.00 with interest accruing on the judgment pursuant to 28 U.S.C. § 1961. The Department filed a Motion for New Trial. That motion is under consideration. The Plaintiffs' attorneys filed a Motion for Attorney Fees. That Motion was considered and remanded by the Court with directions that the Plaintiff resubmit a more accurate assessment. An appeal of the final judgment is anticipated.¹

Agency Attorney: The Agency is represented by James O. Williams, Jr. Esquire Williams, Leininger & Cosby, P.A. 1555 Palm Beach Lakes Blvd. Suite 301 West Palm Beach, Florida

Plaintiffs' Attorneys: The Plaintiffs are represented by John C. Davis, Esquire, Law Office of John C. Davis, 623 Broad Street Tallahassee, Florida 32303 and by C. Wes Pittman, Esquire, Pittman & Perry, 432 McKenzie Avenue, Panama City, Florida 32401

¹The Department is aware of another potential group of individuals who may become litigants. There are approximately ninety (90) individuals who have filed similar FCHR charges as a condition precedent to filing a lawsuit.

Schedule VII: Agency Litigation Inventory
Significant Litigation Impacting Budget, Policy, or Agency Functions
October 3, 2008

Agency: Department of Corrections

Contact Person: Richard Joseph Saliba, Attorney Supervisor Phone: (850) 410-4439

Names of the Parties: Ross Jay Lawson, Plaintiff v James McDonough Secretary of Department of Corrections and Department of Corrections

Court with Jurisdiction: United States District Court, Northern District of Florida

Case Number: CASE NO.: 4:04CV105-MP/AK-

Summary of Complaint: This is an action for a declaratory judgment alleging a violation of civil rights related to the provision of a religious diet, particularly Kosher.

Amount of the Claim: Plaintiff seeks compensatory damages and punitive damages, and injunctive relief directing the Department to provide prepackaged Kosher diet.

Specific Law(s) Challenged: Florida Religious Restoration Act of 1998.

Status of the Case: On May 16, 2008, the District Judge adopted the report and recommendation of the Magistrate Judge dismissing the complaint except as to the claim for a denial of kosher meals and except as to the finding that the Plaintiff's claim for denial of a sukkah and for observing the holiday of Sukkot was not fully exhausted. The matter was referred back to the magistrate judge. The plaintiffs counsel has withdrawn and the plaintiff is now pro-se. There is a possibility that four (4) other pending cases involving similar issues may be consolidated with this case after judicial review. If the relief is granted the cost to provide the dietary requirements would be devastating to the Department's food budget. For example, with regard to the Halal diet the potential financial impact to feed 3560 inmates would be \$10,727,955 related to initial equipment and construction costs and approximately \$2277690 in additional recurring (yearly) food costs. This population is expected to increase. Consequently additional costs would be prohibitive for the Department to implement and maintain. For the Jewish inmates, for the inmates that are Seventh Day Adventist and for other inmates requiring Kosher diets it would require \$5475 Dollars per inmate per year. This would cost approximately \$38, 982, 00.00 per year.

Agency Attorney: The Agency is represented by Caryl Kilinski, Office of the Attorney General, Dept of Legal Affairs, and The Capitol PL-10 Tallahassee Florida 32399-1050.

Plaintiffs' Attorneys: The Plaintiff's attorney has withdrawn with Court ordered allowing this withdrawal entered July 30, 2008.

Schedule VII: Agency Litigation Inventory
Significant Litigation Impacting Budget, Policy, or Agency Functions
October 3, 2008

Agency: Department of Corrections

Contact Person: Richard Joseph Saliba, Attorney Supervisor Phone: (850) 410-4439

Names of the Parties: Daniel Fetzer v. James McDonough and David Ellis

Court with Jurisdiction: United States District Court, Northern District of Florida.

Case Number: 4:07CV464/ES/WCS

Summary of Complaint: Plaintiff states he is Jewish, alleges that the department's elimination of the Jewish Dietary Accommodation (JDA) program along with the Department's failure to provide him with Kosher meals violates his First Amendment Rights and the due process and equal protection clauses of the U.S. Constitution.

Amount of the Claim: Plaintiff seeks ten million dollars in damages and the reinstatement of the JDA program.

Specific Law(s) Challenged: First Amendment, Due Process Clause and Equal Protection Clause of the U.S. Constitution.

Status of the Case: The lawsuit is before the United States District Court in and for the Northern District of Florida. Discovery is pending and the Court has entered a deadline for discovery to be completed by December 31, 2008. Further, all summary judgment motions are due to be filed by January 20, 2009.

Agency Attorney: The Agency is represented by Caryl Kilinski, the Office of the Attorney General, Dept of Legal Affairs, The Capitol PL-10, Tallahassee, Florida 32399-1050.

Plaintiffs' Attorneys: Plaintiff is pro se.

Schedule VII: Agency Litigation Inventory
Significant Litigation Impacting Budget, Policy, or Agency Functions
October 3, 2008

Agency: Department of Corrections

Contact Person: Richard Joseph Saliba, Attorney Supervisor Phone: (850) 410-4439

Names of the Parties: Akeem Muhammad v. James Crosby

Court with Jurisdiction: United States District Court, Northern District of Florida

Case Number: 4:05CV193/WS/WCS

Summary of Complaint: The plaintiff states he is an Orthodox Muslim. Of the three (3) counts that remain in the Third Amended Complaint, plaintiff contends that the Department's failure to provide him with a Halal diet violates the federal Religious Land Use and Institutionalized Persons Act (RLUIPA) and the free exercise clause of the First Amendment. He further alleges that the Department's failure to remove gold crowns from his teeth at his expense violates RLUIPA.

Amount of the Claim: The RLUIPA Halal diet claim against Secretary McNeil is for declaratory relief, injunctive relief, and nominal damages. The First Amendment Halal diet claim against Secretary McNeil is for declaratory and injunctive relief only. The official capacity RLUIPA gold crowns claim against Secretary McNeil is for declaratory and injunctive relief only.

Specific Law(s) Challenged: Religious Land Use and Institutionalized Persons Act (RLUIPA) and the First Amendment to the United States Constitution

Status of the Case: The Department has pending a Motion for Leave to File a Second or Renewed Motion for Summary Judgment. Plaintiff has filed a Motion to File a Fourth Amended Complaint.

Agency Attorney: The Agency is represented by Alexandria Walters, Office of the Attorney General, Dept of Legal Affairs. The Capitol PL-10, Tallahassee Florida 32399-1050.

Plaintiffs' Attorneys: Plaintiff is pro se.

Schedule VII: Agency Litigation Inventory
Significant Litigation Impacting Budget, Policy, or Agency Functions
October 3, 2008

Agency: Department of Corrections

Contact Person: Richard Joseph Saliba, Attorney Supervisor Phone: (850) 410-4439

Names of the Parties: Cedric Jefferson v. Chaplain Naiman, Chaplain Medaris; Warden F. Mock; Assistant Warden Jim Witt; Chaplaincy Services Administrator Alex Taylor

Court with Jurisdiction: United States District Court, Northern District of Florida.

Case Number: 1:05CV127-MP/WCS

Summary of Complaint: The central claim of Plaintiff, who states he is a Hebrew Israelite prisoner, is that the Defendants failed to provide him with leaven-free vegetarian meals during religious holidays (Passover, the Feast of Unleavened Bread, and the observation of the High Holy Days) as required by his religious beliefs. Plaintiff also alleges that other similarly situated inmates had their religious beliefs accommodated by food services during the same holiday, such as the Jewish inmates' Passover meal.

Amount of the Claim: Plaintiff sought damages and injunctive relief; however, summary judgment was granted in favor of defendants on the issue of monetary damages.

Specific Law(s) Challenged: First Amendment and Equal Protection Clause of the U.S. Constitution.

Status of the Case: The lawsuit is before the United States District Court in and for the Northern District of Florida. The Defendants filed a Motion for Summary Judgment, which was granted in part, specifically as to all claims for monetary relief. Subsequent to the entry of the Partial Summary Judgment the case was remanded for further proceedings. Defendants filed a Memorandum of Law in support of dismissal of the remaining claims as moot.

Agency Attorney: The Agency is represented by Joy Stubbs, Office of the Attorney General, Dept of Legal Affairs. The Capitol PL-10 Tallahassee Florida 32399-1050.

Plaintiffs' Attorneys: Plaintiff is pro se.

Schedule VII: Agency Litigation Inventory
Significant Litigation Impacting Budget, Policy, or Agency Functions
October 3, 2008

Agency: Department of Corrections

Contact Person: Richard Joseph Saliba, Attorney Supervisor Phone: (850) 410-4439

Names of the Parties: Akeem Muhammad v George Sapp, D.A. Colon, R.J. Poccia, Wendell Whitehurst, James Upchurch, Secretary DOC, Randall Bryant, Walter McNeil

Court with Jurisdiction: United States District Court, Middle District of Florida

Case Number: 2:07-CV-00740-UA-DNF

Summary of Complaint: In his second amended complaint, plaintiff, who states he is a practicing Orthodox Sunni Muslim, claims that the Department's shaving policy and forced shave policy violates the Religious Land Use and Institutionalized Persons Act (RLUIPA). Plaintiff also claims that the defendant's application of the forced shave policy constitutes cruel and unusual punishment. This claim stems from the alleged unprovoked use of chemical agents on plaintiff and alleged disciplinary sanctions against him for prior refusals to shave. Additionally, plaintiff claims that the defendants' failure to accommodate him in his religious practices, including dietary requirements, during Ramadan in violation of RLUIPA and the First Amendment of the U.S. Constitution.

Amount of the Claim: Plaintiff claims an unspecified amount of nominal, punitive and compensatory damages. Plaintiff also claims declaratory and injunctive relief.

Specific Law(s) Challenged: Religious Land Use and Institutionalized Persons Act (RLUIPA); First Amendment and Eighth Amendment (Cruel and Unusual Punishment clause) of the U.S. Constitution.

Status of the Case: The lawsuit is before the United States District Court in and for the Middle District of Florida. The Defendants have filed a Motion To Strike the Amended Complaint because it includes claims beyond the scope authorized by the Court's May 9, 2008 order. That motion is pending.

Agency Attorney: The Agency is represented by Yvette Acosta-Macmillan, Office of the Attorney General, Suite 501, E Kennedy Blvd, Tampa, Florida 33602 \

Plaintiffs' Attorneys: Plaintiff is pro se.

Schedule VII: Agency Litigation Inventory
Significant Litigation Impacting Budget, Policy, or Agency Functions
October 3, 2008

Agency: Department of Corrections

Contact Person: Richard Joseph Saliba, Attorney Supervisor Phone: (850) 410-4439

Names of the Parties: Freddie Alan Henderson v. Officer Bettus; Officer Langenbrunner

Court with Jurisdiction: United States District Court, Middle District of Florida

Case Number: 2:07-CV-97-FTM-34DNF

Summary of Complaint: Plaintiff, who states that he is an observant Muslim, claims that defendants refused to give to him his dietary restricted bag lunch on October 11, 2006, so that he could break his Ramadham fast and pray at the appropriate time and that defendant Bettus denied him access into his cell on October 9, 2006, to pray at the appropriate time during Ramadham. Plaintiff also alleges that Defendant Langenbrunner refused to accept his outgoing legal mail in retaliation for plaintiff filing an earlier grievance against Langenbrunner, which was approved.

Amount of the Claim: Plaintiff seeks a declaratory judgment that his constitutional rights were violated, nominal damages in the amount of \$1.00 against each defendant and punitive damages.

Specific Law(s) Challenged: First Amendment Free Exercise of Religion clause and First Amendment free speech/retaliation clause of the U.S. Constitution.

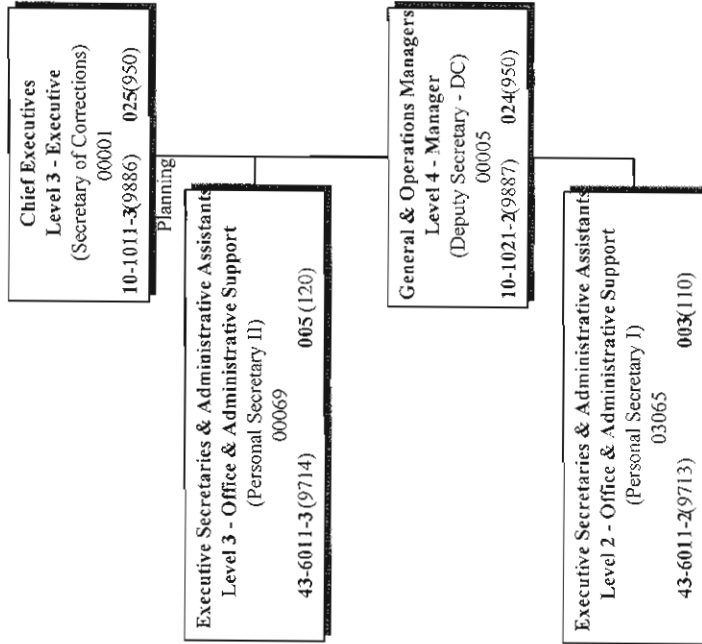
Status of the Case: The lawsuit is before the United States District Court in and for the Middle District of Florida. Defendants' Motion to Dismiss was denied and the case is currently in the discovery stage.

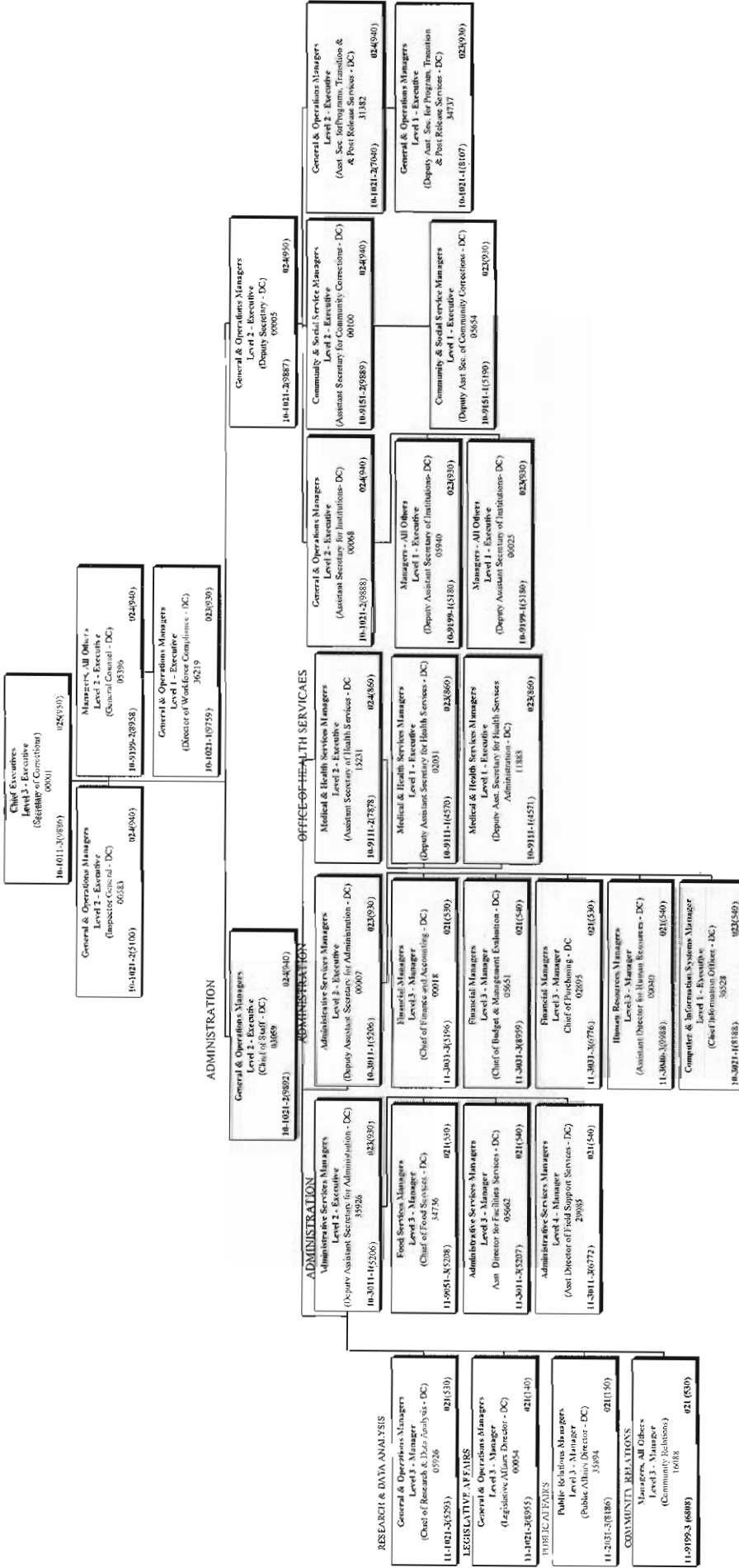
Agency Attorney: The Agency is represented by Yvette Acosta-Macmillan, Office of the Attorney General, Suite 501, E Kennedy Blvd, Tampa, Florida 33602 \

Plaintiffs' Attorneys: Plaintiff is pro se.

OFFICE OF THE SECRETARY - Central Office

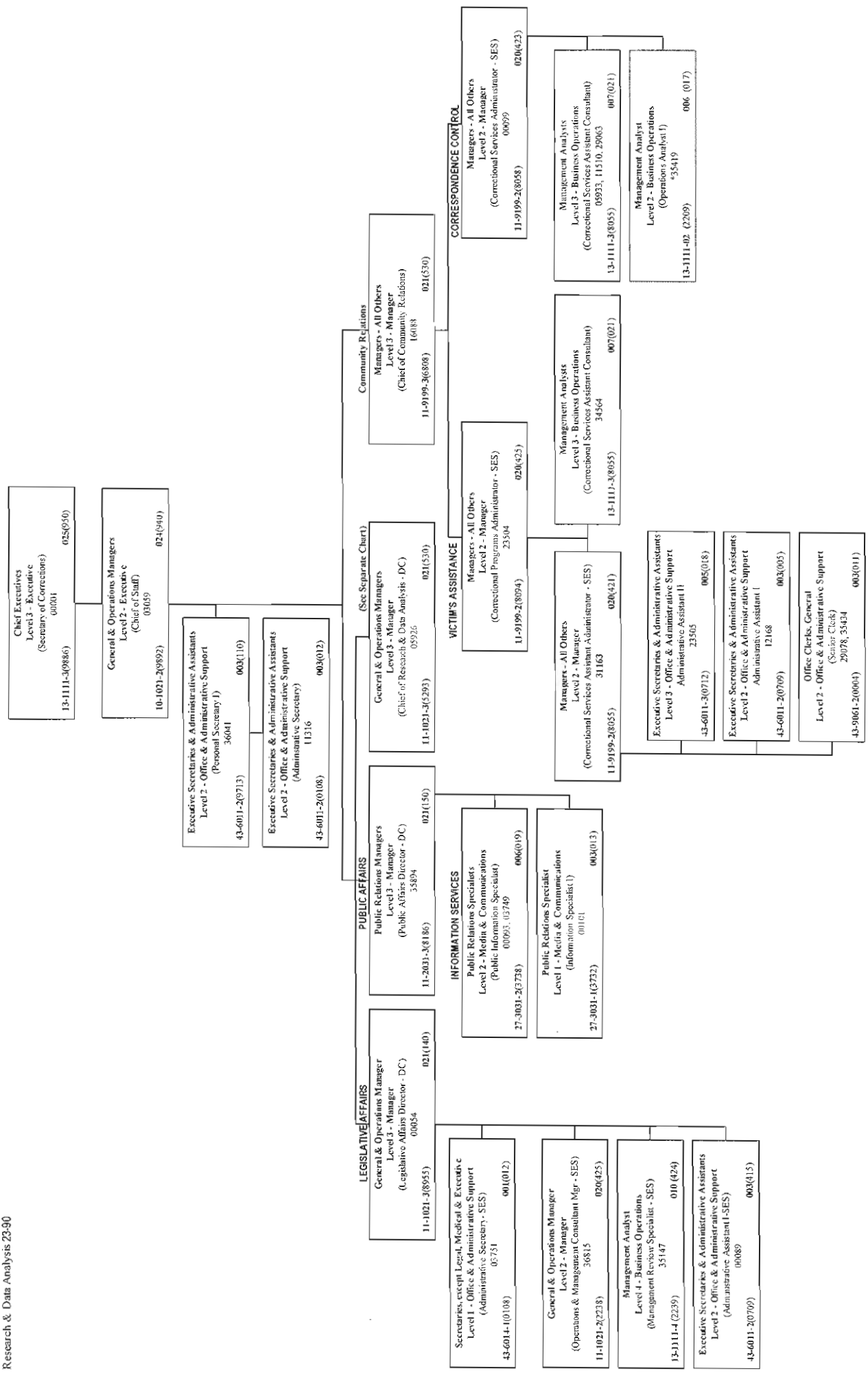
Submitted: 2/20/08
Verified By: Lillie McGriff
Effective: 4/4/2008





Chief of Staff Office
 Legislative Affairs - Public Affairs

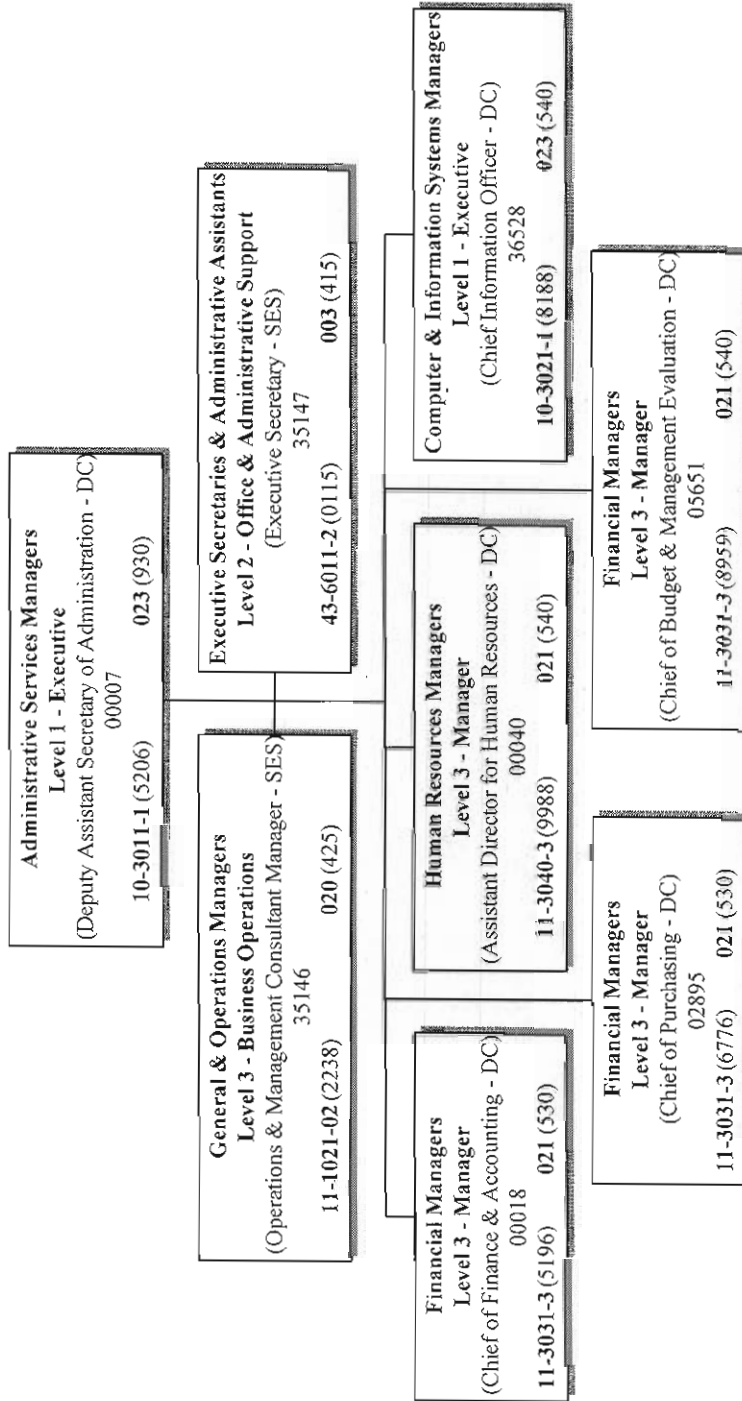
- Department of Corrections 70
- Secretary's Office 10
- ***Chief of Staff 10
- Legislative Affairs 20
- Public Affairs 21
- Correspondence Control 21
- Victim's Assistance 22
- Research & Data Analysis 23-90



Department of Corrections 70
 Chief of Staff 20
 Administration 10
 Finance & Accounting 10/10
 Budget & Management Evaluation 10/11
 Purchasing 10/12
 Human Resources 10/13
 Information Technology 10/15

Overview: Deputy Assistant Secretary of Administration - DC (position #00007)
CURRENT

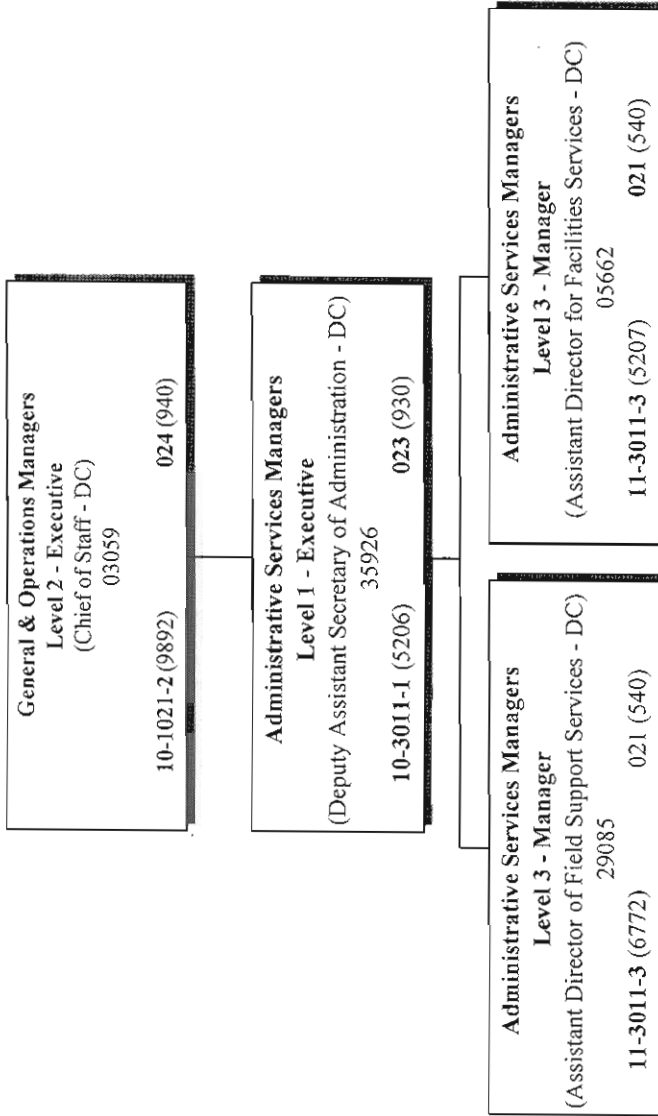
Submitted 8-25-06
 Verified by Christie Green
 Effective Date 8-25-06



Department of Corrections 70
 Chief of Staff 20
 Assistant Deputy of Administration 20
 Food Services 20-10
 Field Support Services 20-11
 Facilities Services 20-12

Overview: Deputy Assistant Secretary of Administration - DC (position #35926)
CURRENT

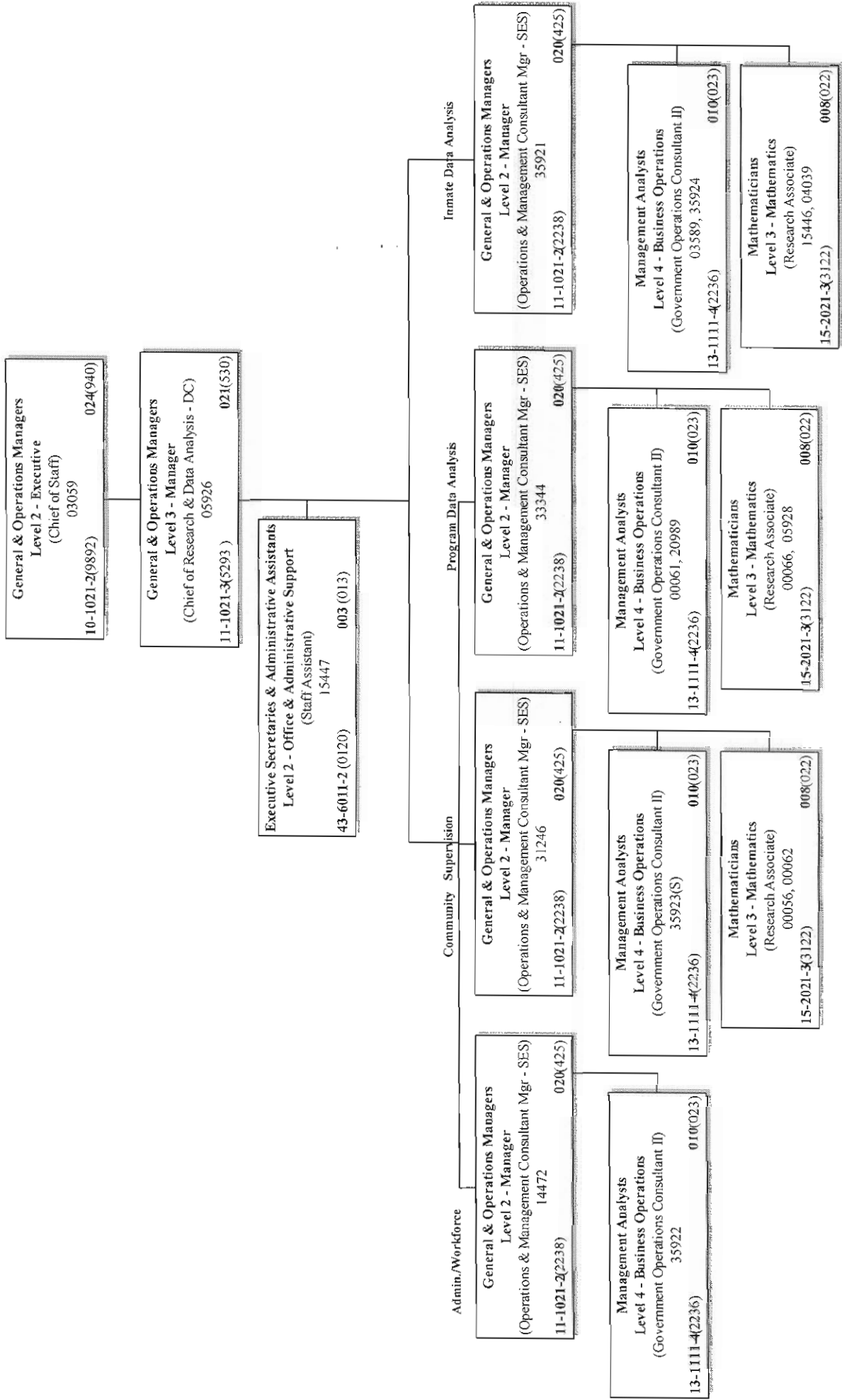
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 Effective Date: 14/19/06



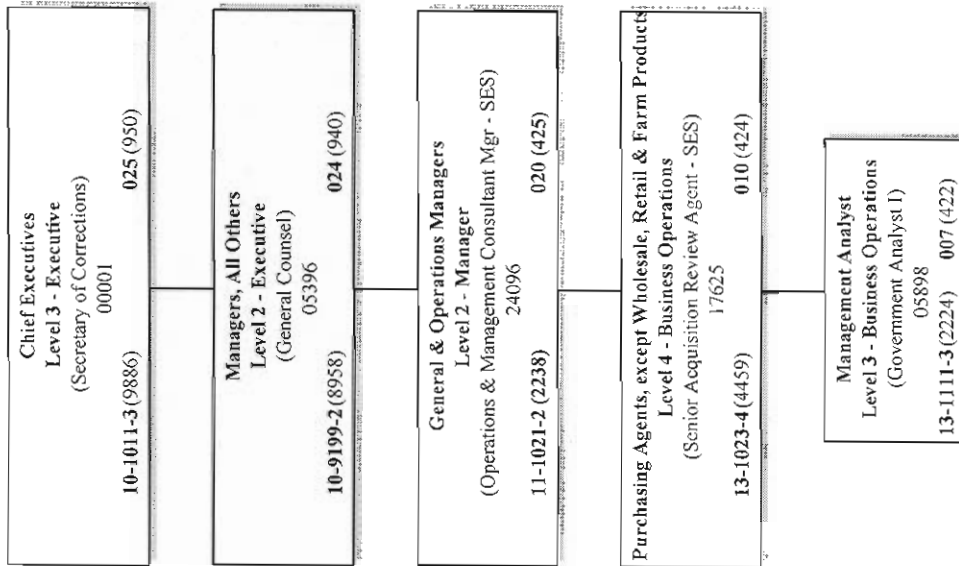
Central Office
 Research & Data Analysis

SUBMITTED: 7-17-08
 VERIFIED: Christie Green
 EFFECTIVE: 7-1-08

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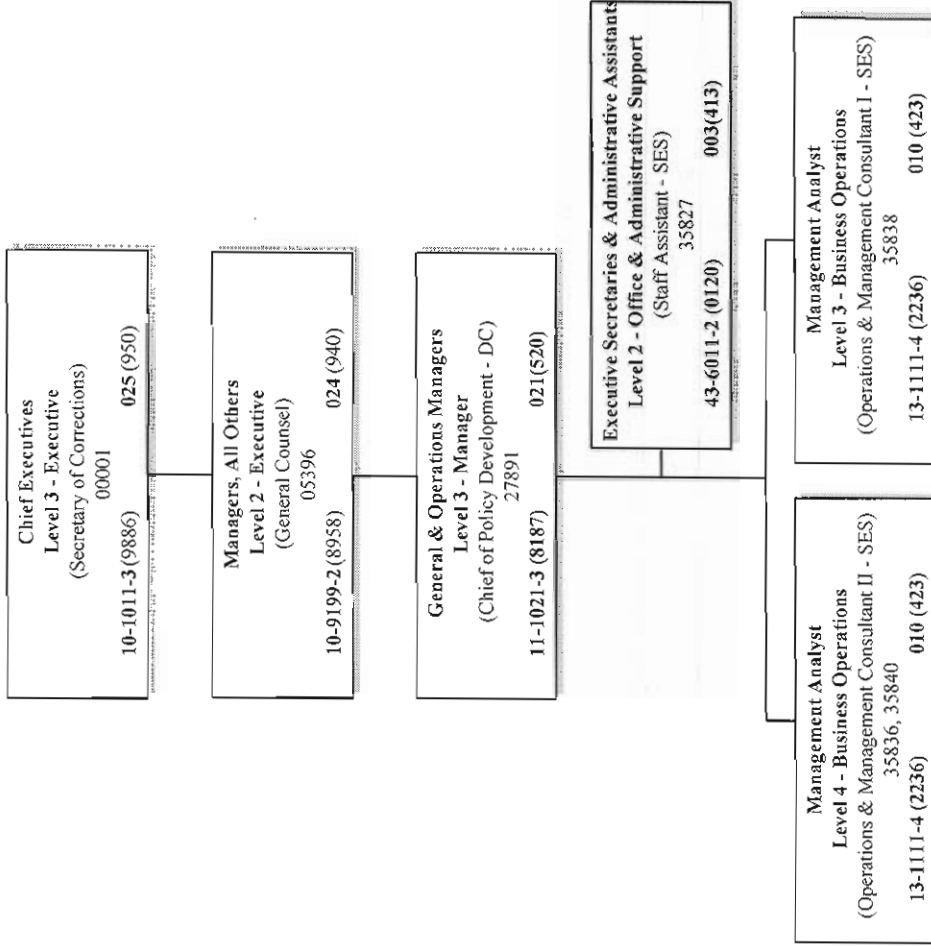


Office of the General Counsel Land Acquisition & Management

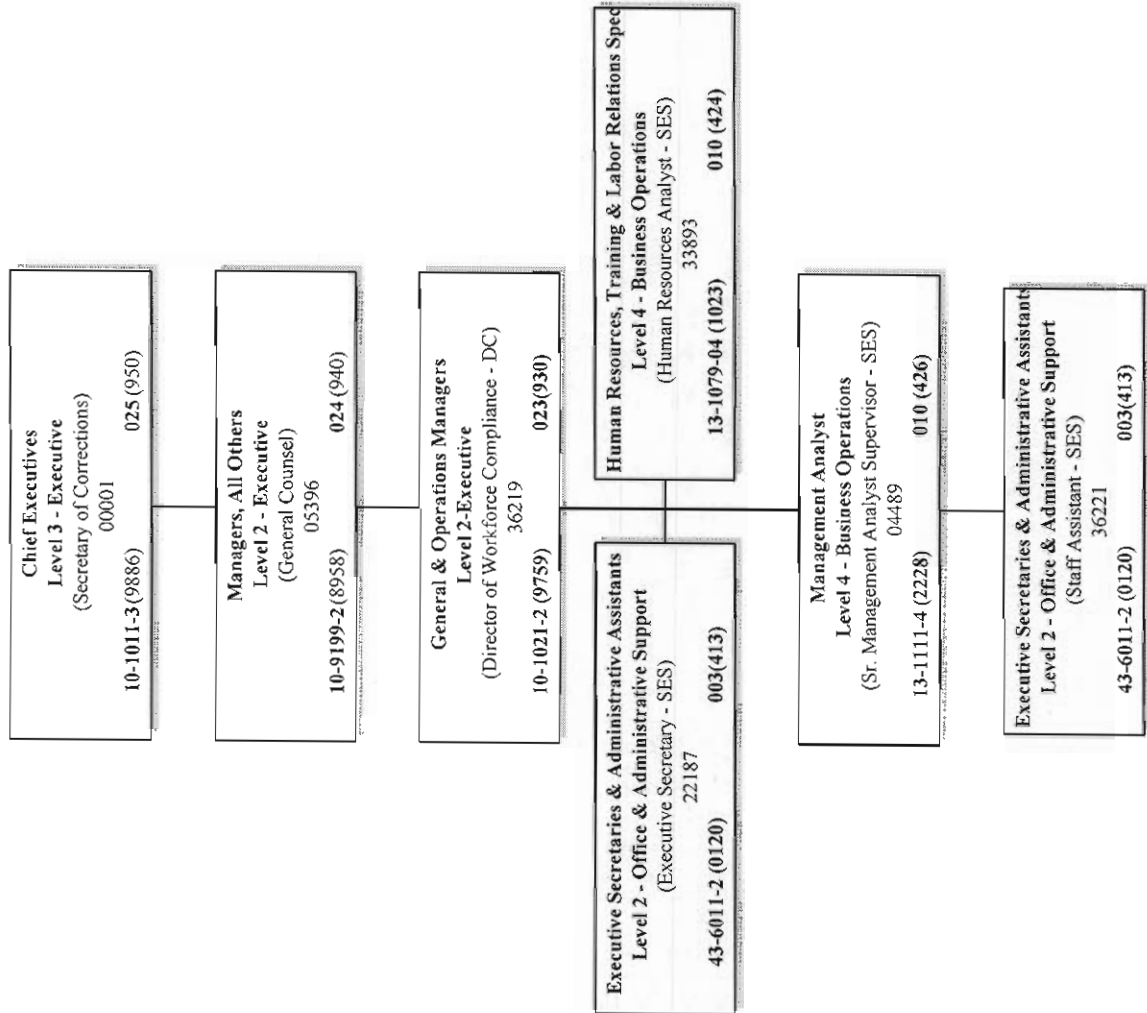


Office of the General Counsel Policy Development

Submitted 7-17-08
Verified By : Christie Green
Effective: 7-1-08

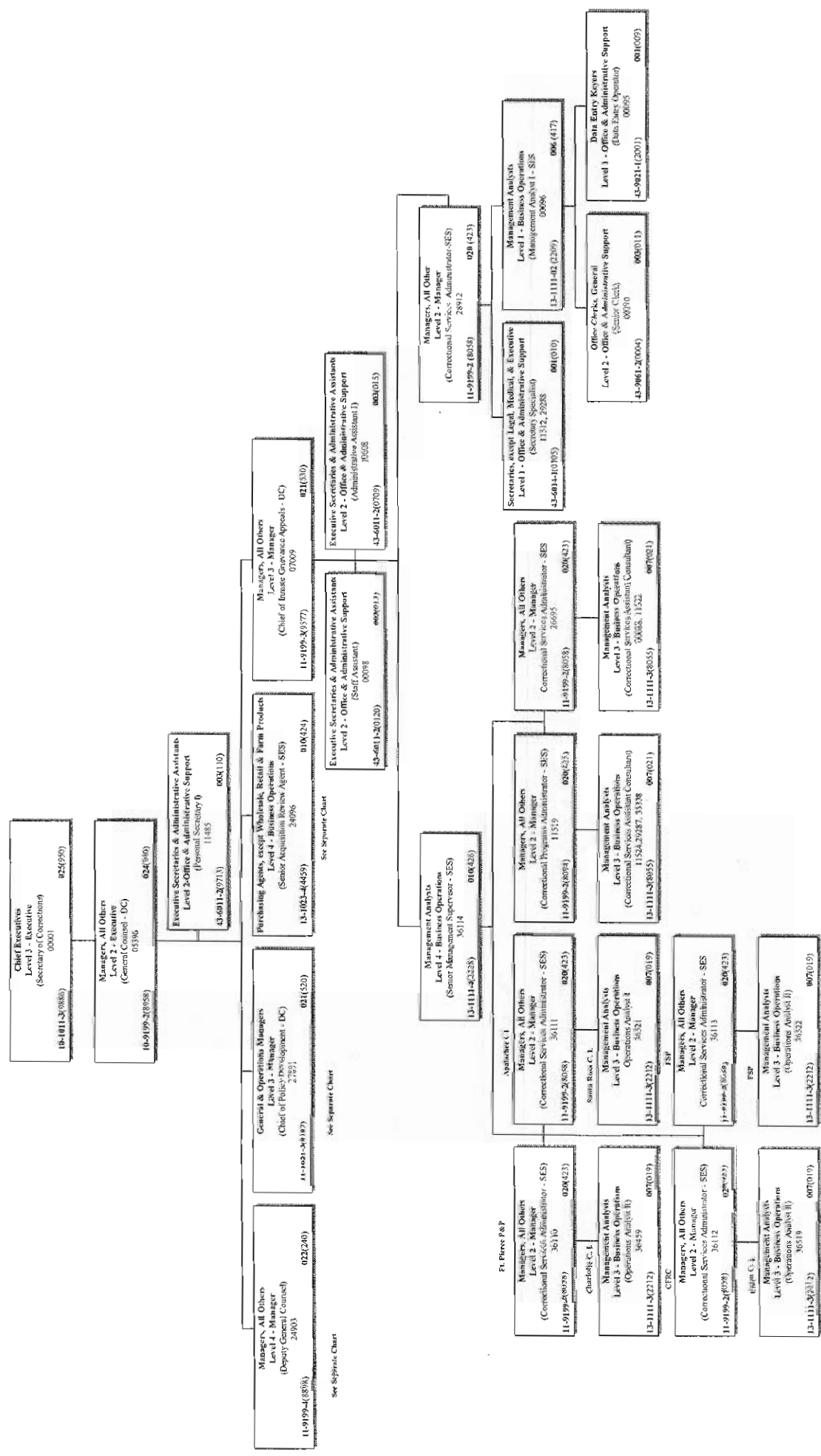


Office of the General Counsel Workforce Compliance



OFFICE OF THE GENERAL COUNSEL
 CENTRAL OFFICE
 INMATE GRIEVANCE

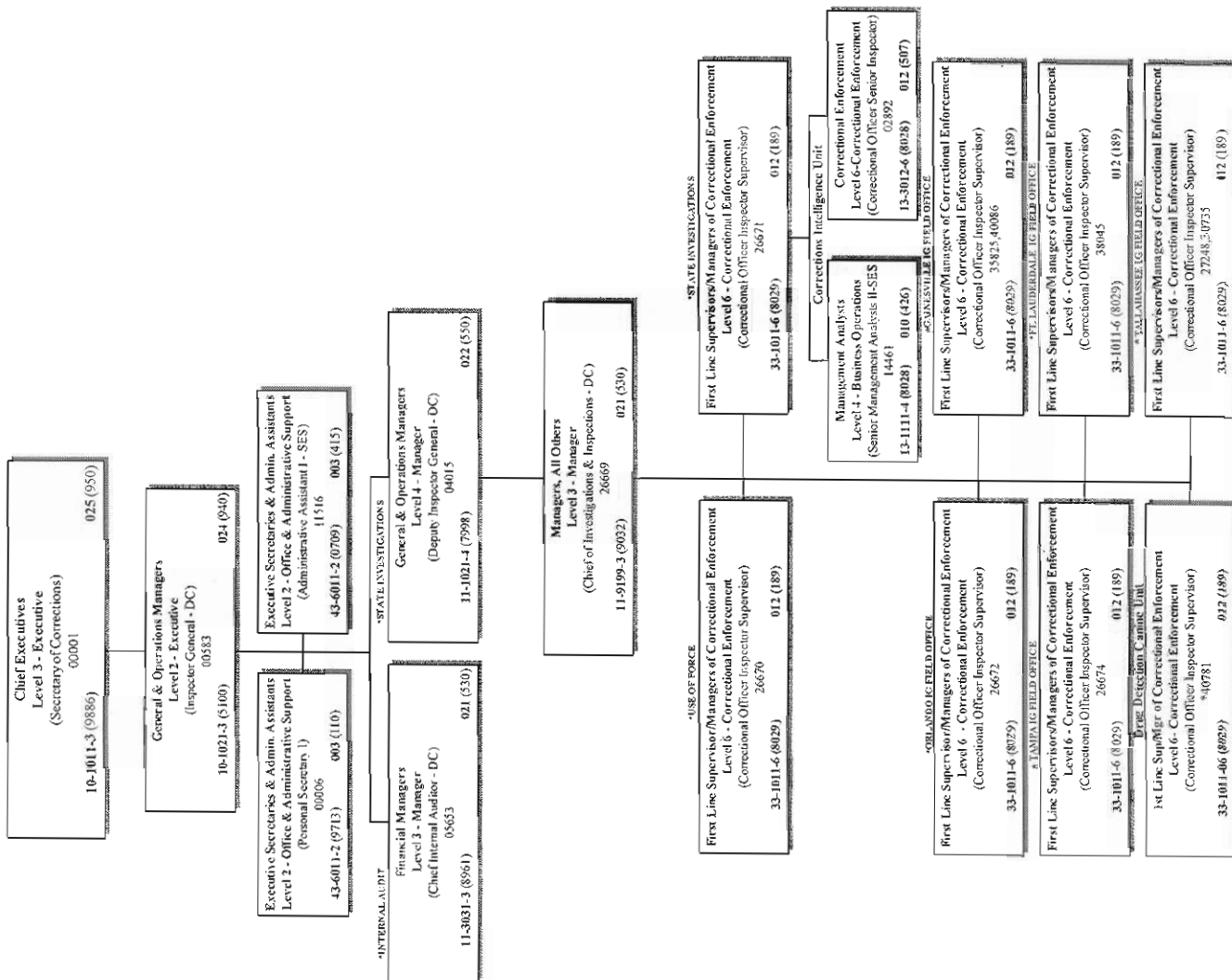
- 70 Department of Corrections
- 10 Secretary's Office
- 20 Office of the General Counsel
- 10 Policy Development
- 11 Inmate Grievance Appeals
- 20 Legal Services
- 22 Land Acquisition



Position 28011 - Correctional Services Administrator - SES - Supervisor of Staff C 1 - GS

OFFICE OF THE INSPECTOR GENERAL - Overview

Department of Corrections
 Office of the Secretary
 Office of the Inspector General
 Internal Audit
 State Investigations
 Corrections Intelligence



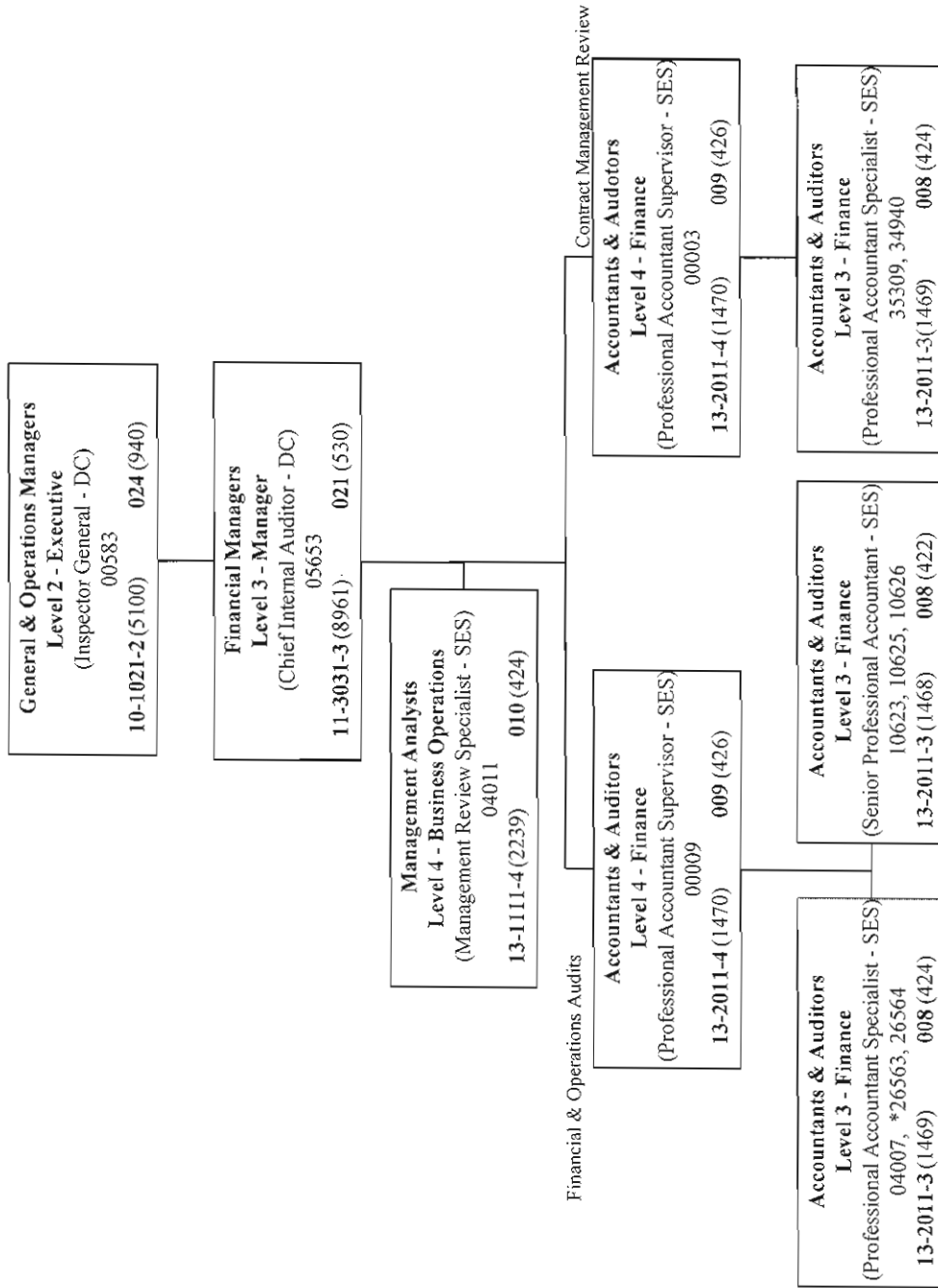
*See Separate Chart for Subordinates

Established position 40781 as a Correctional Officer Inspector for the Drug Detection Canine Unit and transferred position 38984 - Correctional Officer Major - SES to Lowell WC effective 7-27-07

OFFICE OF THE INSPECTOR GENERAL
INTERNAL AUDIT

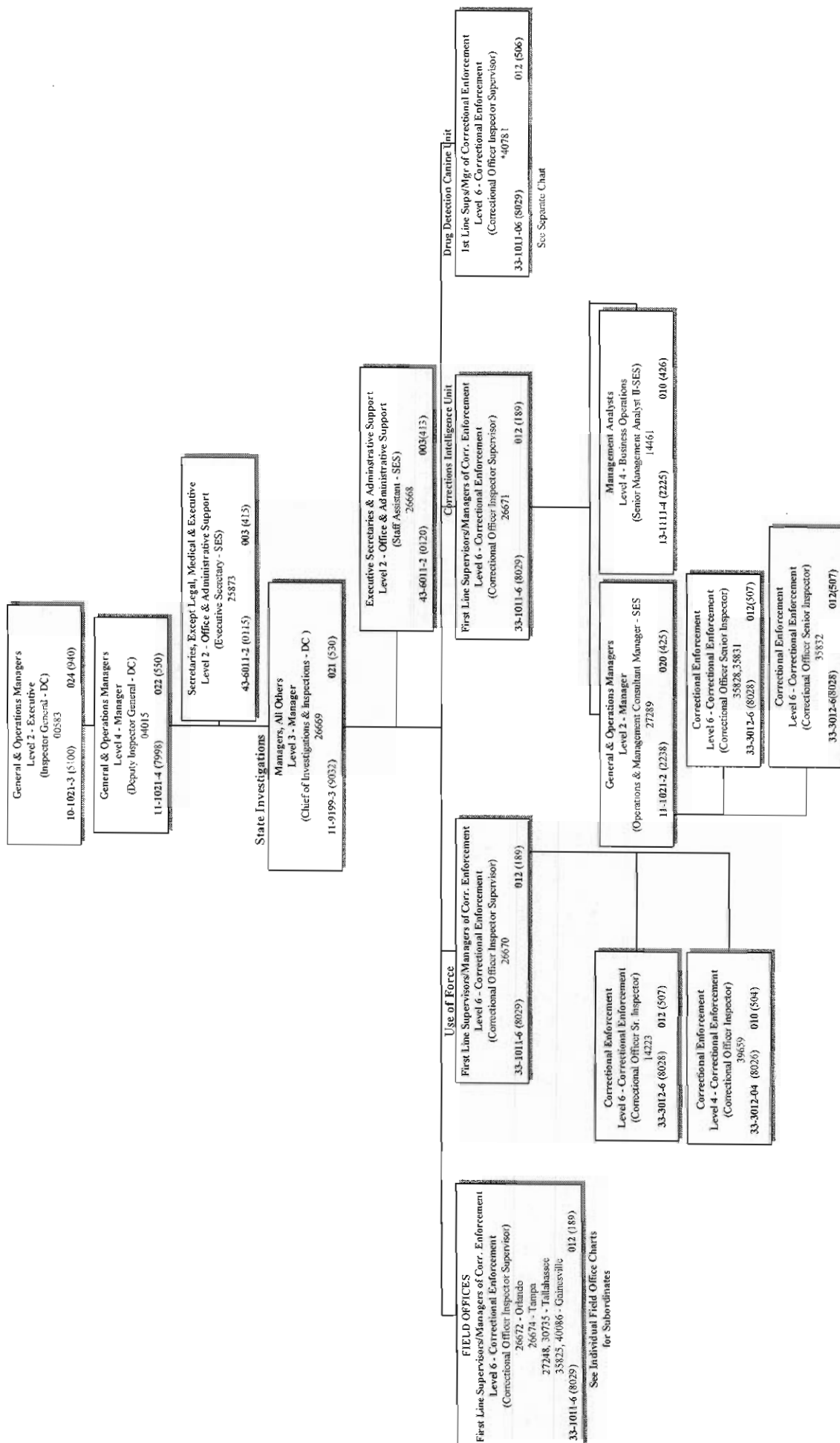
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Verified by: Christie Green
Effective Date: 7-1-08

Department of Corrections 70
Office of the Secretary 10
Office of the Inspector General 30
Internal Audit 10



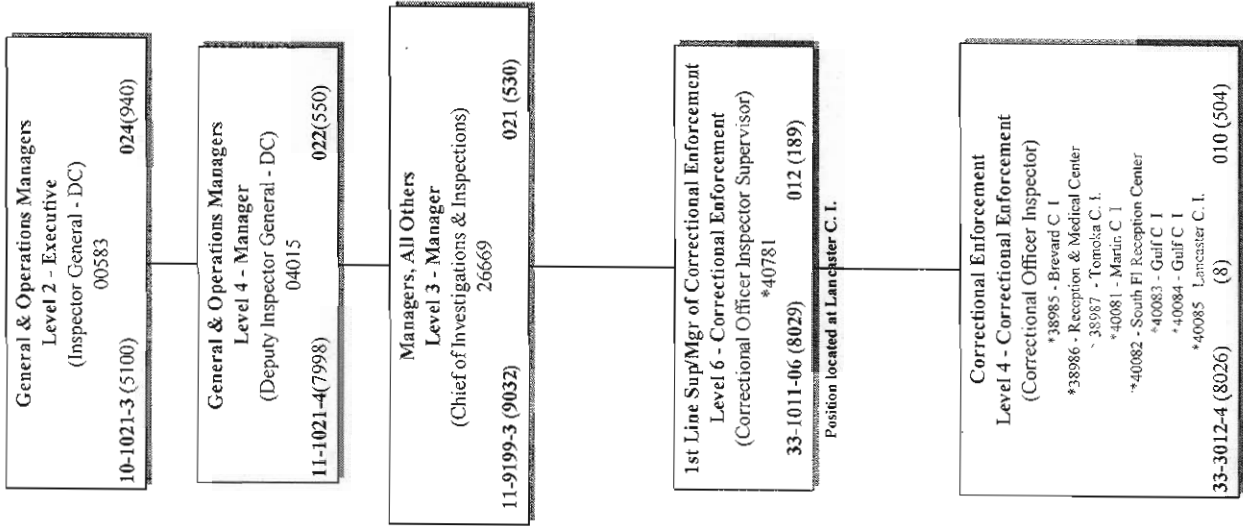
Deleted Staff Assistant position 26568 effective 7-1-08

INSPECTOR GENERAL- STATE INVESTIGATIONS



Position 40781 established as a Correctional Officer Inspector Supervisor effective 7-27-07. Position 38984 - Correctional Officer Major - SES transferred to Lowell WC effective 7-27-07

OFFICE OF THE INSPECTOR GENERAL
 DRUG INTERDICTION & INTELLIGENCE/CANINE DRUG UNIT



Position 38984 C. O. Major - SES transferred to Lowell C. I. Work Camp Position 40781 established as a Correctional Officer Inspector Supervisor, and positions 38985, 38986, 38987, 40081, 40082, 40083, 40084, and 40085 reclassified from Correctional Officer Sergeants to Correctional Officer Inspector effective 7-27-07

OFFICE OF THE INSPECTOR GENERAL
 STATE INVESTIGATIONS
 TALLAHASSEE FIELD OFFICE

General And Operations Managers
 Level 4 - Manager
 (Deputy Inspector General-DC)
 04015 022(550)

Managers - All Others
 Level 3 - Manager
 (Chief of Investigations & Inspections - DC)
 26669 021(530)

INTERDICTION UNIT

1st Line Sup/Mgr of Correctional Enforcement
 Level 6 - Correctional Enforcement
 (Correctional Officer Inspector Supervisor)
 27248 012(189)

33-1011-6(8029)

Correctional Enforcement
 Level 6 - Correctional Enforcement
 (Correctional Officer Senior Inspector)
 01892,05443, 33706, 33708
 33-3012-6(8028) 012(507)

1st Line Sup/Mgr of Correctional Enforcement
 Level 6 - Correctional Enforcement
 (Correctional Officer Inspector Supervisor)
 30735 012(189)

33-1011-6(8029)

Correctional Enforcement
 Level 6 - Correctional Enforcement
 (Correctional Officer Senior Inspector)
 00097, 11513, 13231, 24494, 26645
 26647(L), 26650, 26658(L), 29226
 33-3012-6(8028) (9) 012(507)

APALACHEE CI

Correctional Enforcement
 Level 4 - Correctional Enforcement
 (Correctional Officer Inspector)
 00281 010(504)
 33-3012-4(8026) 010(504)

GULF CI

Correctional Enforcement
 Level 4 - Correctional Enforcement
 (Correctional Officer Inspector)
 26993 010(504)
 33-3012-4(8026) 010(504)

LIBERTY CI

Correctional Enforcement
 Level 4 - Correctional Enforcement
 (Correctional Officer Inspector)
 20185 010(504)
 33-3012-4(8026) 010(504)

WASHINGTON CI

Correctional Enforcement
 Level 4 - Correctional Enforcement
 (Correctional Officer Inspector)
 30286 010(504)
 33-3012-4(8026) 010(504)

CALHOUN

Correctional Enforcement
 Level 4 - Correctional Enforcement
 (Correctional Officer Inspector)
 17113 010(504)
 33-3012-4(8026) 010(504)

HOLMES CI

Correctional Enforcement
 Level 4 - Correctional Enforcement
 (Correctional Officer Inspector)
 17565 010(504)
 33-3012-4(8026) 010(504)

OKALOOSA

Correctional Enforcement
 Level 4 - Correctional Enforcement
 (Correctional Officer Inspector)
 22738 010(504)
 33-3012-4(8026) 010(504)

WALTON CI

Correctional Enforcement
 Level 4 - Correctional Enforcement
 (Correctional Officer Inspector)
 22199 010(504)
 33-3012-4(8026) 010(504)

CENTURY CI

Correctional Enforcement
 Level 4 - Correctional Enforcement
 (Correctional Officer Inspector)
 35249 010(504)
 33-3012-4(8026) 010(504)

JACKSON CI

Correctional Enforcement
 Level 4 - Correctional Enforcement
 (Correctional Officer Inspector)
 05018 010(504)
 33-3012-4(8026) 010(504)

SANTA ROSA CI

Correctional Enforcement
 Level 4 - Correctional Enforcement
 (Correctional Officer Inspector)
 33539 010(504)
 33-3012-4(8026) 010(504)

Word Processors and Typists
 Level 2 - Office & Administrative Support
 (Sr. Word Processing Systems Operator - SES)
 26663
 43-9022-2(8093) 003(412)

FRANKLIN CI

Correctional Enforcement
 Level 4 - Correctional Enforcement
 (Correctional Officer Inspector)
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 33-3012-4(8026) 010(504)

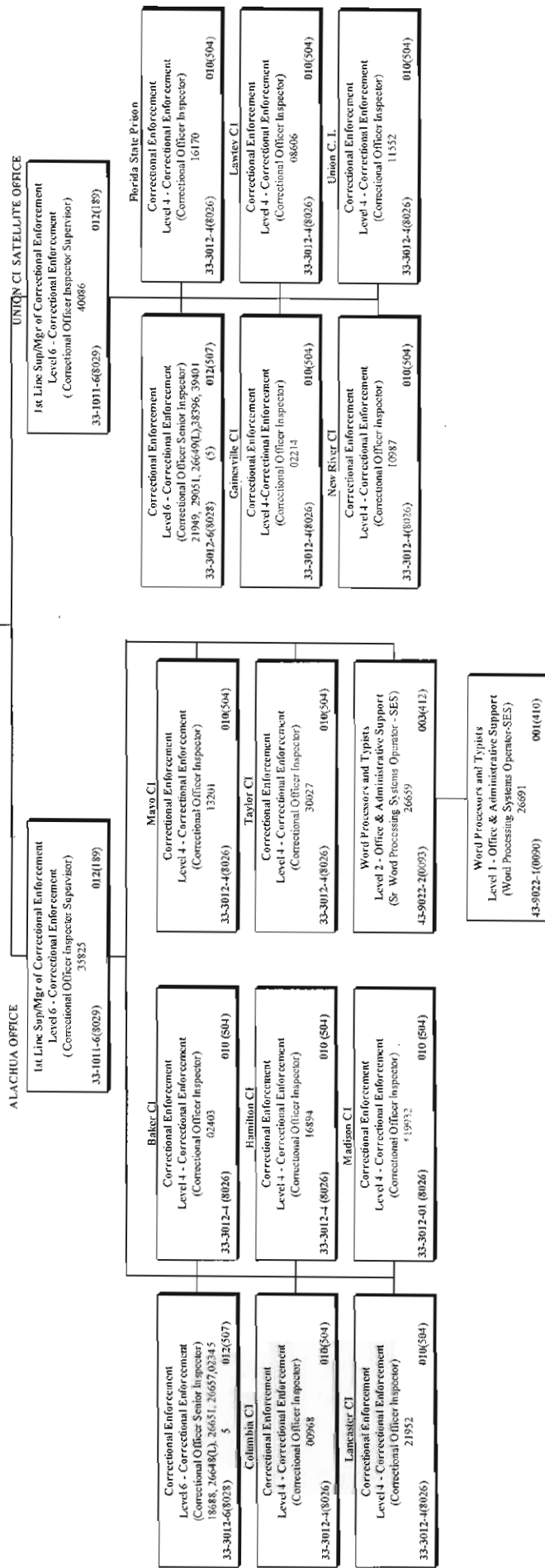
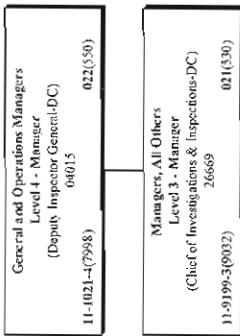
JEFFERSON CI

Correctional Enforcement
 Level 4 - Correctional Enforcement
 (Correctional Officer Inspector)
 22891 010(504)
 33-3012-4(8026) 010(504)

WAKULLA CI

Correctional Enforcement
 Level 4 - Correctional Enforcement
 (Correctional Officer Inspector)
 33630 010(504)
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OFFICE OF THE INSPECTOR GENERAL
 STATE INVESTIGATIONS
 GAINESVILLE FIELD OFFICE

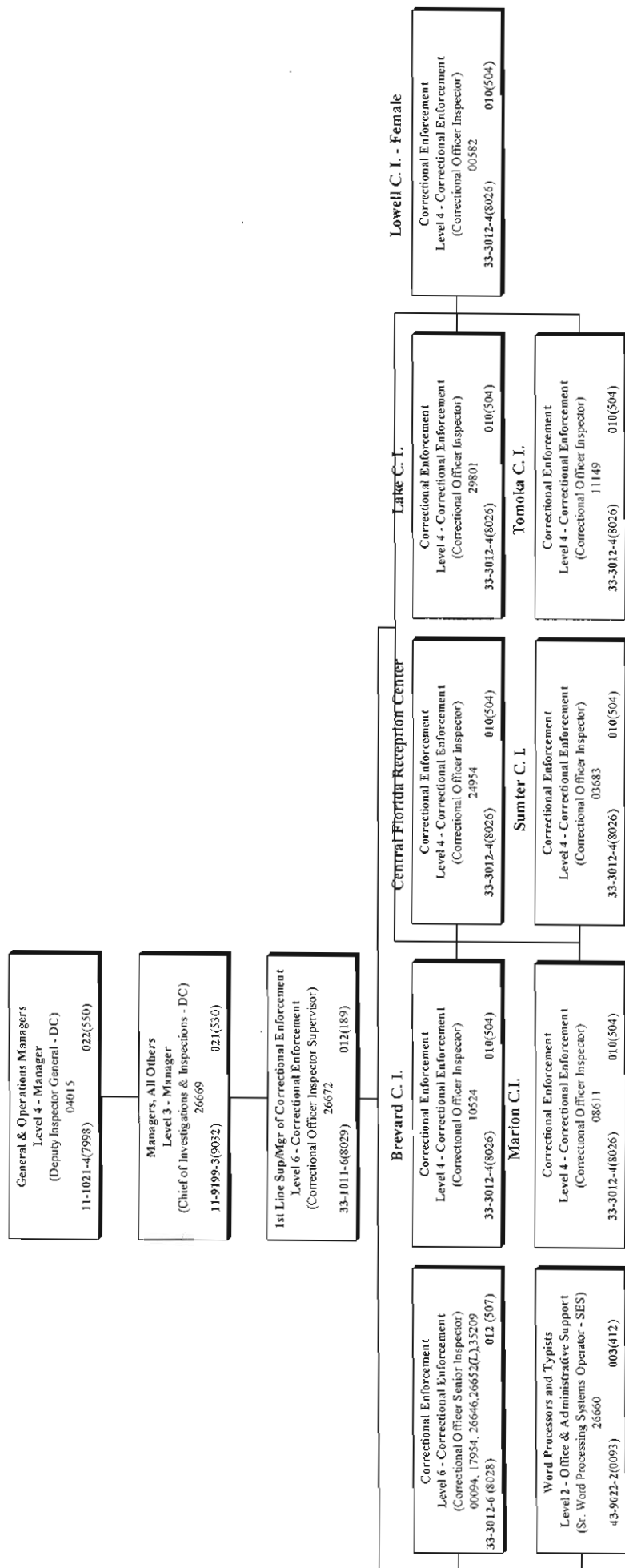


(3) Leadworker
 08611-CO Inspector transferred to Orlando Field Office, effective 6-30-06
 *19972 - CO Inspector transferred from the Tallahassee field office to the Gainesville field office, effective 6-30-06

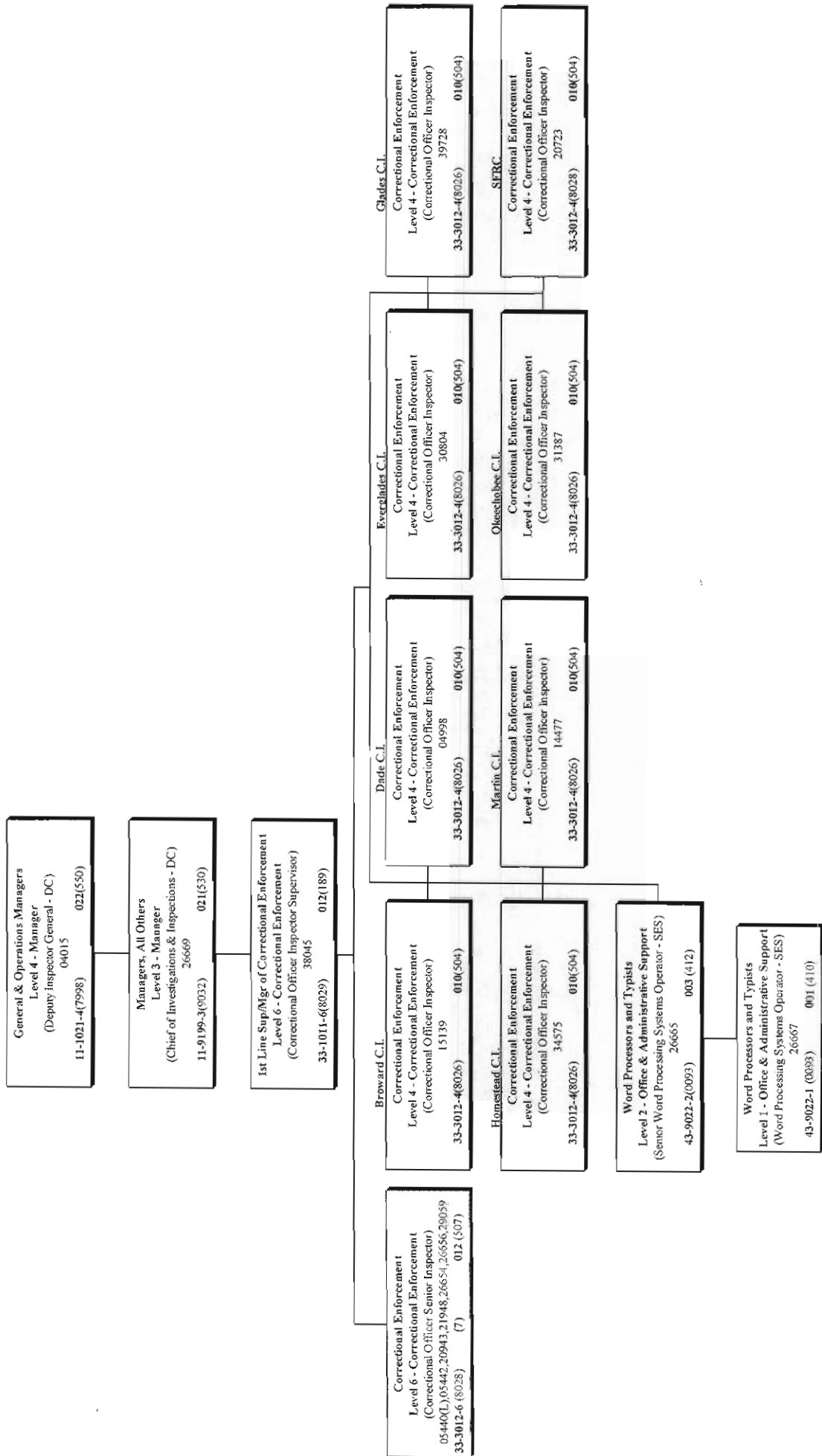
Department of Corrections 70
 Office of the Secretary 10
 Office of the Inspector General 30
 State Investigations 11
 Orlando Field Office 11/03

OFFICE OF THE INSPECTOR GENERAL
 STATE INVESTIGATIONS
 ORLANDO FIELD OFFICE

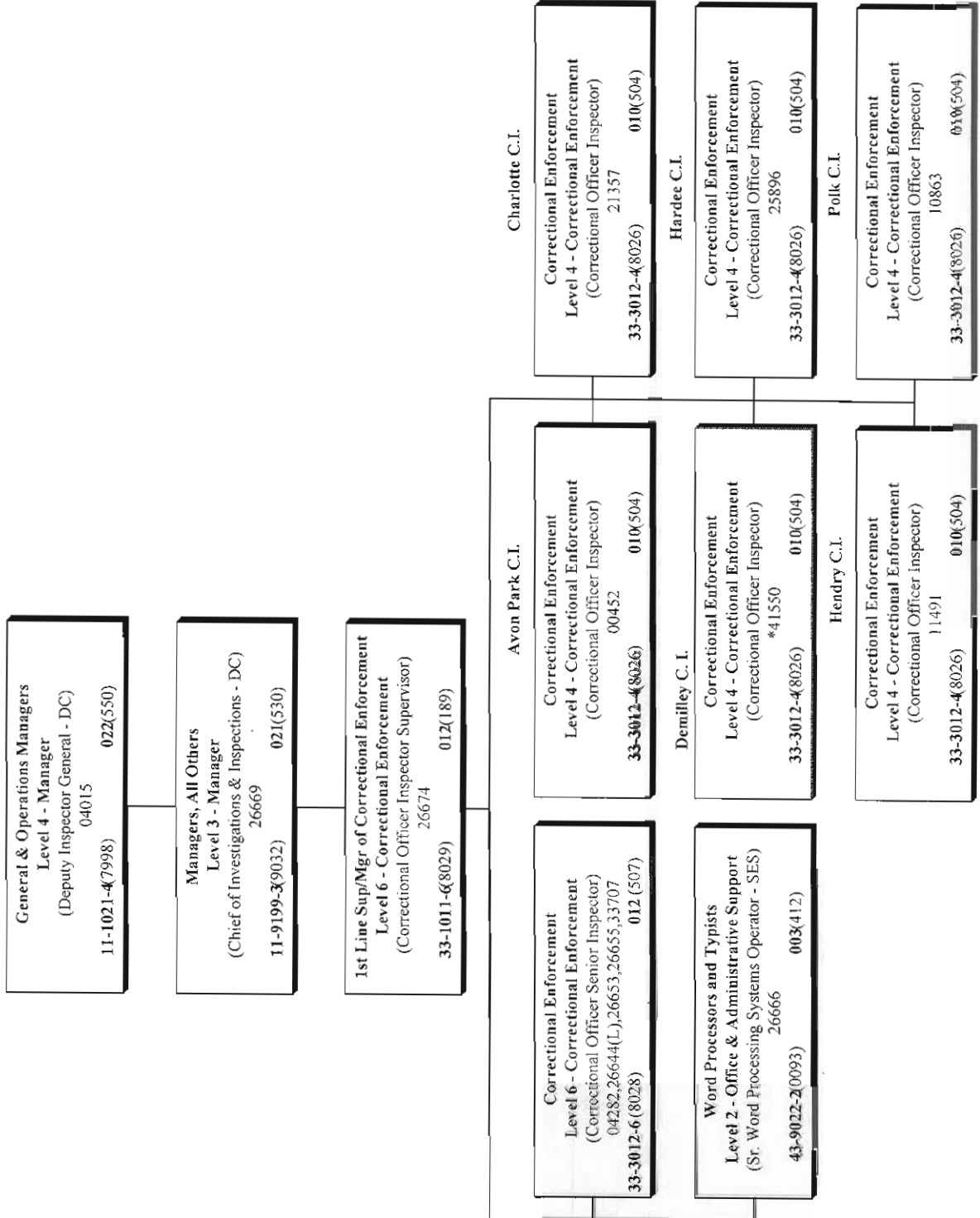
Submitted 7-17-08
 Verified By: Christie Green
 Effective Date 7-1-08



OFFICE OF THE INSPECTOR GENERAL
 STATE INVESTIGATIONS
 FT. LAUDERDALE FIELD OFFICE



**OFFICE OF THE INSPECTOR GENERAL
 STATE INVESTIGATIONS
 TAMPA FIELD OFFICE**



Department of Corrections
 Chief of Staff
 Administration
 Finance & Accounting
SERVICE CENTER - FINANCIAL SERVICES
 Marianna Service Center
 Lake City Service Center
 Orlando Service Center
 Ft. Lauderdale Service Center

70
 20
 10
 10
 21-20
 22-20
 23-20
 24-20

Bureau of Finance & Accounting: CENTRAL OFFICE OVERVIEW

Submitted: 7-15-08
 Verified by: Christie Green
 Effective Date: 7-1-08

Administrative Services Managers
 Level 1 - Executive
 (Deputy Assistant Secretary of Administration - DC)
 00007
 10-3011-1 (5206) 023 (930)

Financial Managers
 Level 3 - Manager
 (Chief of Finance & Accounting - DC)
 00018
 11-3031-3 (5196) 023 (530)

Executive Secretaries & Administrative Assistants
 Level 2 - Office & Administrative Support
 (Staff Assistant)
 00012
 43-6011-2 (0120) 003 (013)

Central Office
 Reporting & General Accounting
 Financial Managers
 Level 2 - Managers
 (Finance & Accounting Director III - SES)
 36820
 11-3031-2 (1466) 020 (426)

Grants / FCO / Receipts
 Accountants & Auditors
 Level 4 - Finance
 (Professional Accountant Supervisor - SES)
 14475
 13-2011-4 (1470) 006 (426)

Accounting Policy & Financial Reporting
 Accountants & Auditors
 Level 4 - Finance
 (Professional Accountant Supervisor - SES)
 36830
 13-2011-4 (1470) 006 (426)

Accounts Payable
 Accountants & Auditors
 Level 4 - Finance
 (Professional Accountant Supervisor - SES)
 03440
 13-2011-4 (1470) 006 (426)

Inmate Trust Fund
 Accountants & Auditors
 Level 4 - Finance
 (Professional Accountant Supervisor - SES)
 18394
 13-2011-4 (1470) 006 (426)

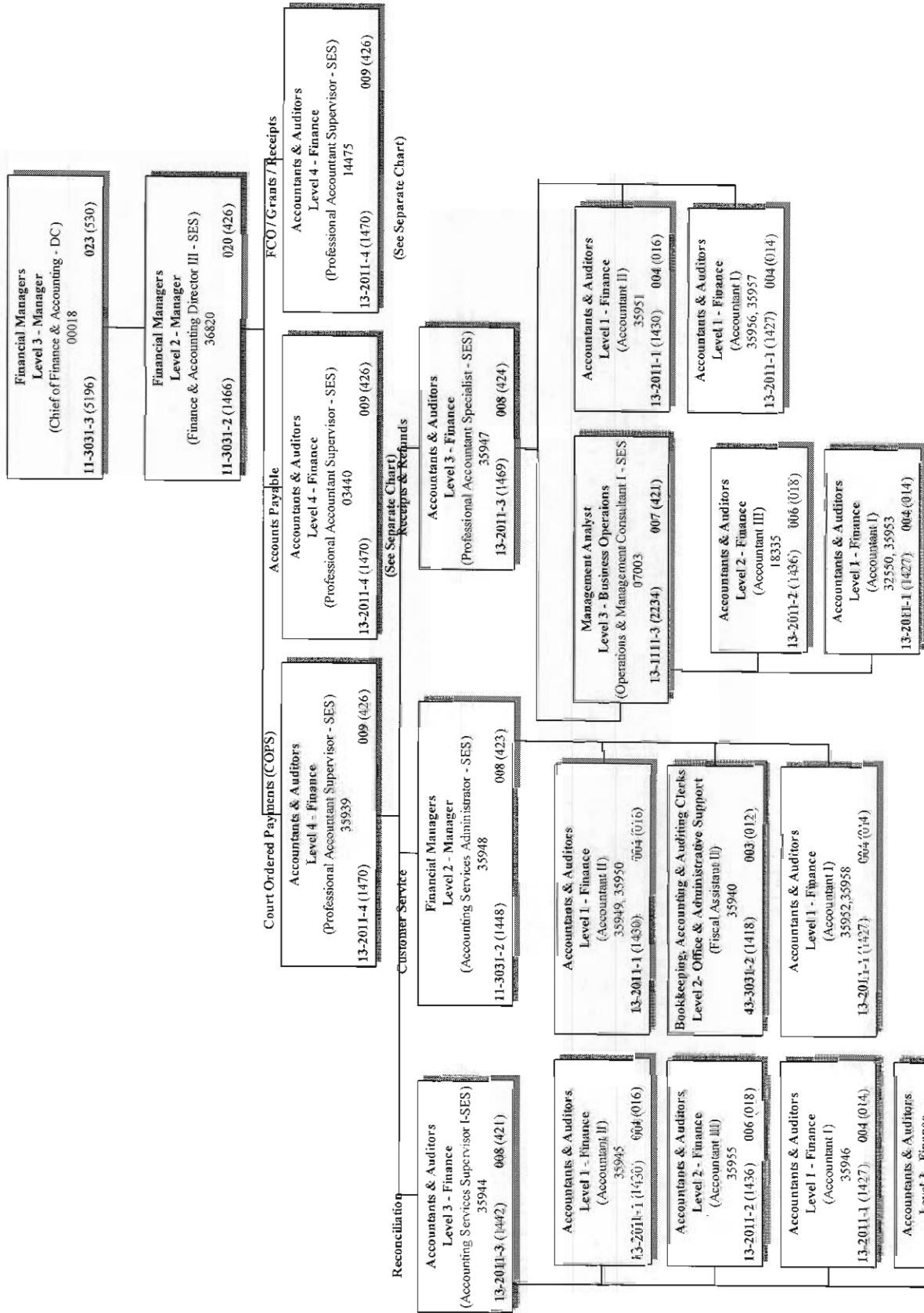
Court Ordered Payment Sections (COPS)
 Accountants & Auditors
 Level 4 - Finance
 (Professional Accountant Supervisor - SES)
 35939
 13-2011-4 (1470) 006 (426)

General Fixed Assets (Property)
 Management Analyst
 Level 4 - Business Operations
 (Sr. Management Analyst Supervisor - SES)
 05954
 13-1111-4 (2228) 010 (426)

Service Centers
 Accountants & Auditors
 Level 4 - Finance
 (Professional Accountant Supervisor - SES)
 05849 - Marianna Service Center
 05879 - Orlando Service Center
 24906 - Ft. Lauderdale Service Center
 13-2011-4 (1470) 009 (426)

Lake City Service Center
 Financial Managers
 Level 2 - Manager
 (Finance & Accounting Director III - SES)
 13045
 11-3031-2 (1470) 020 (026)

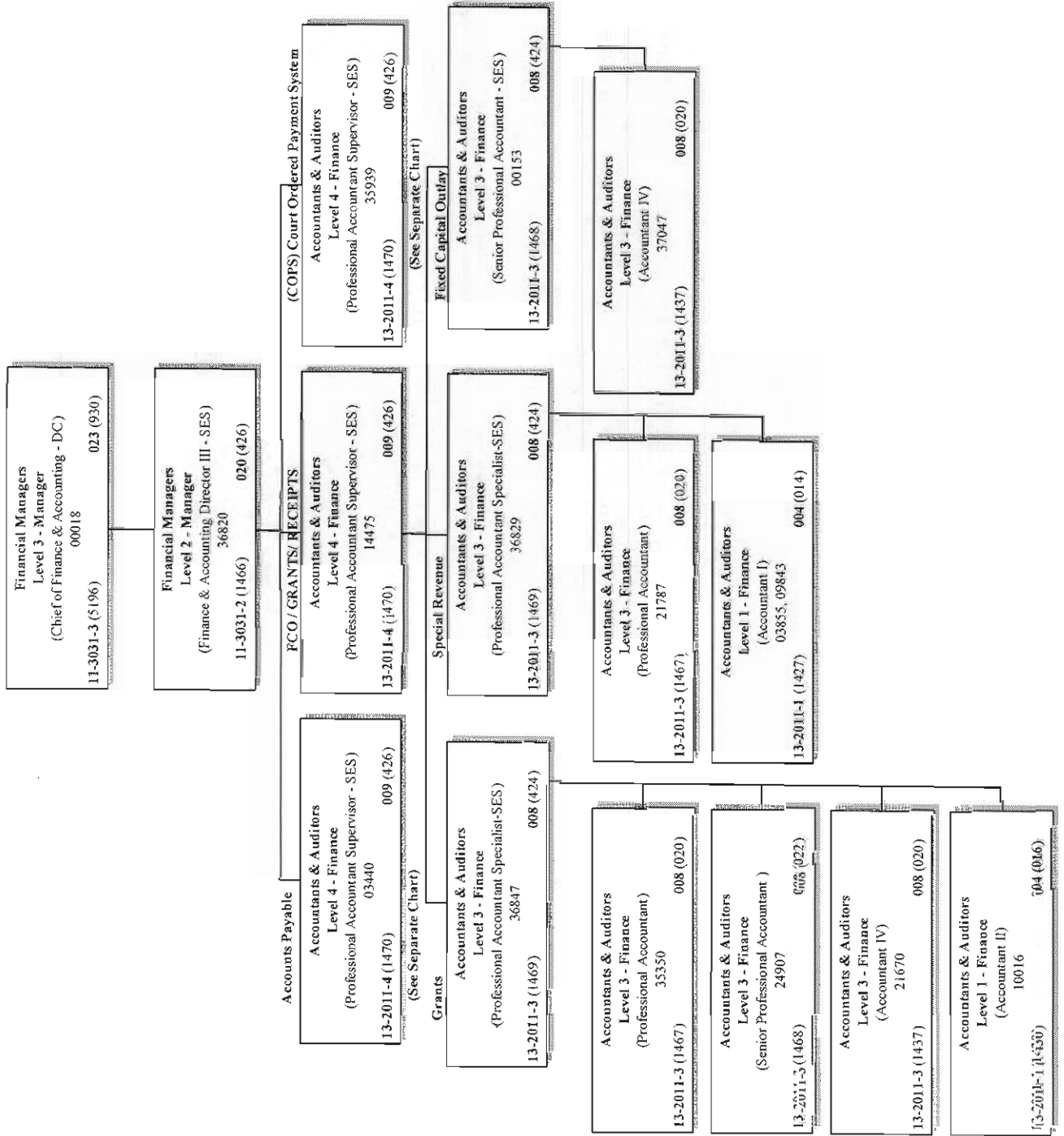
Central Office Finance & Accounting
 Accounts Payable / COPS / FCO, Grants, Receipts
 Chart 1 of 3 (COPS)



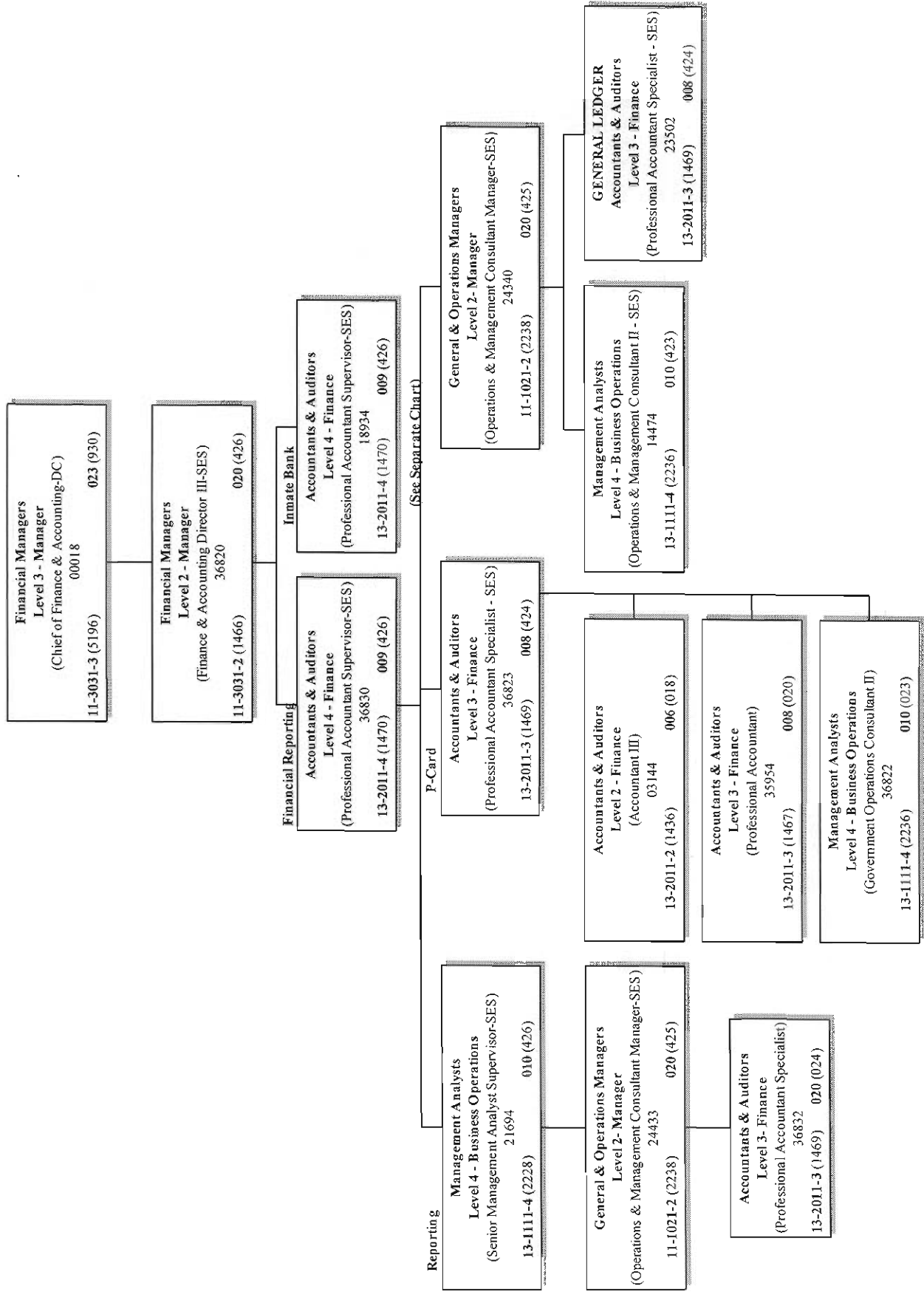
Deleted Fiscal Assistant II positions 35942 and 35953 effective 7-1-08

Central Office/Finance & Accounting: Accounts Payable / COPS / FCO, Grants, Receipts

Chart 3 of 3

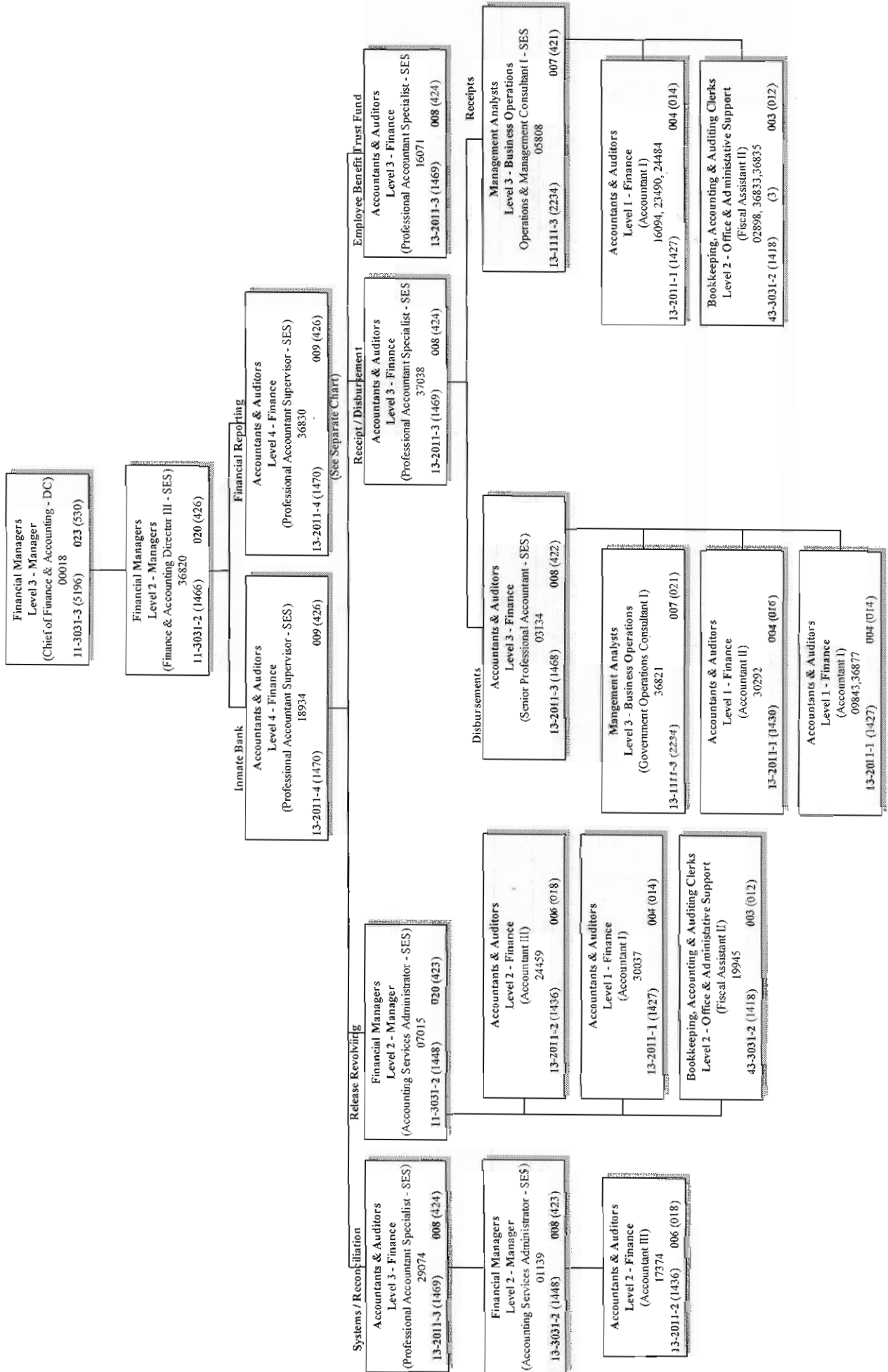


Central Office Finance & Accounting: Financial Reporting

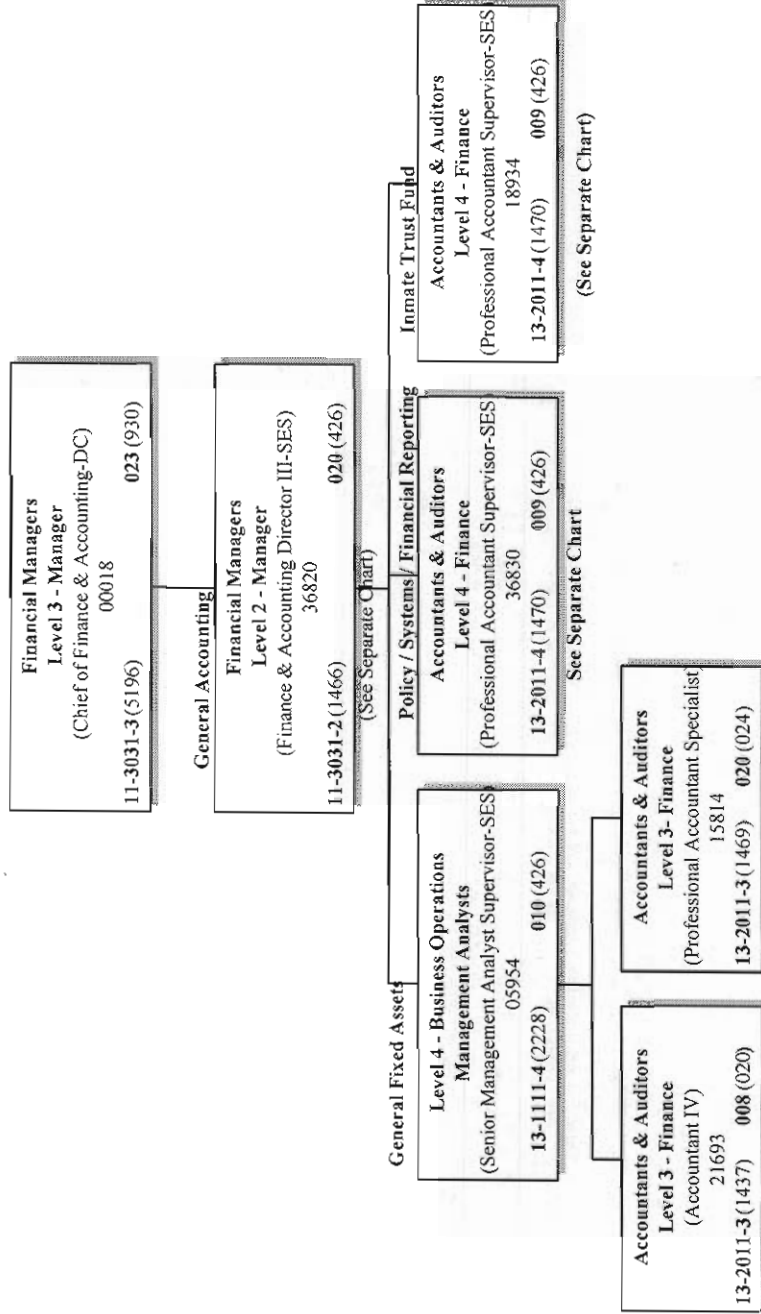


Deleted position 36828 - Government Operations Consultant I; position 36834 - Fiscal Assistant II; positions 24476, 36824 Sr. Professional Accountants and Finance & Accounting Director III position 36819 effective 7-1-08

Central Office Finance & Accounting
 Inmate Bank

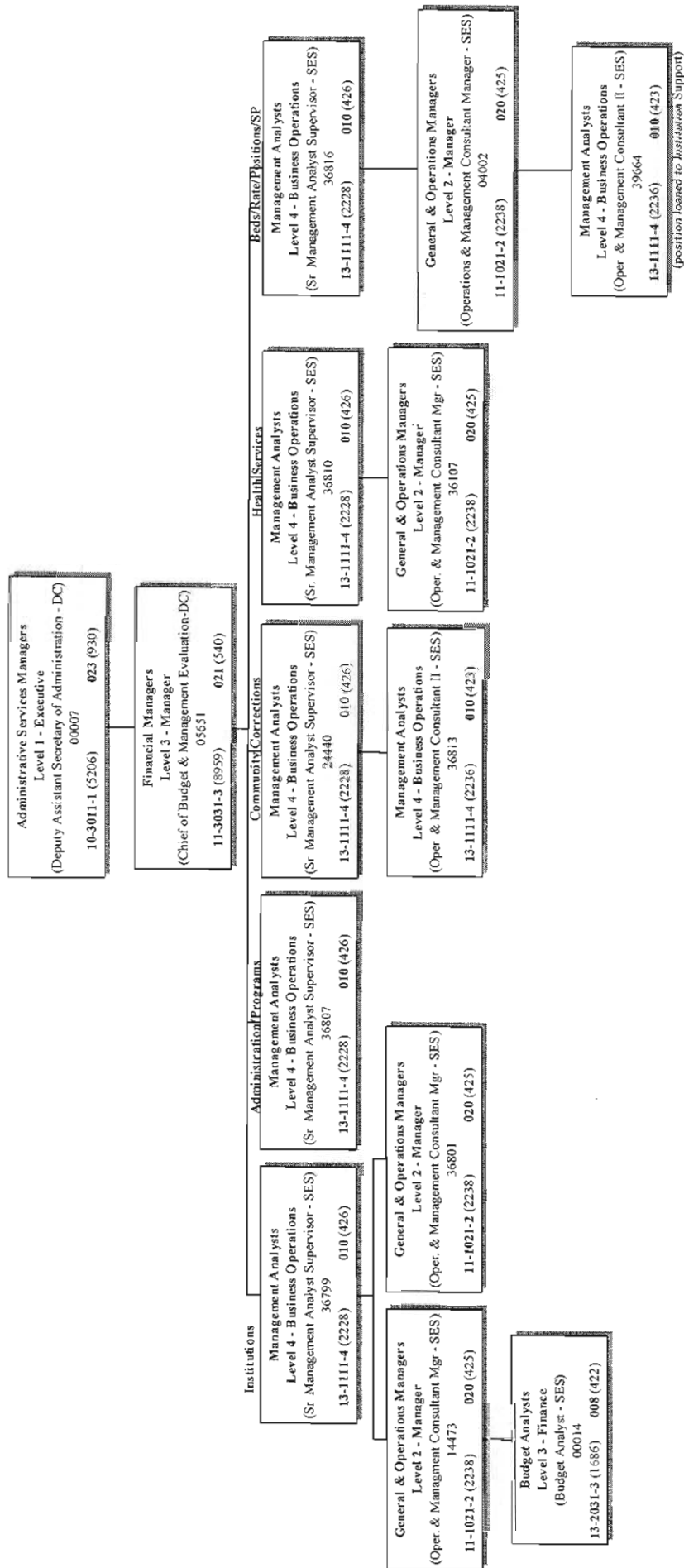


Central Office Finance & Accounting: Property

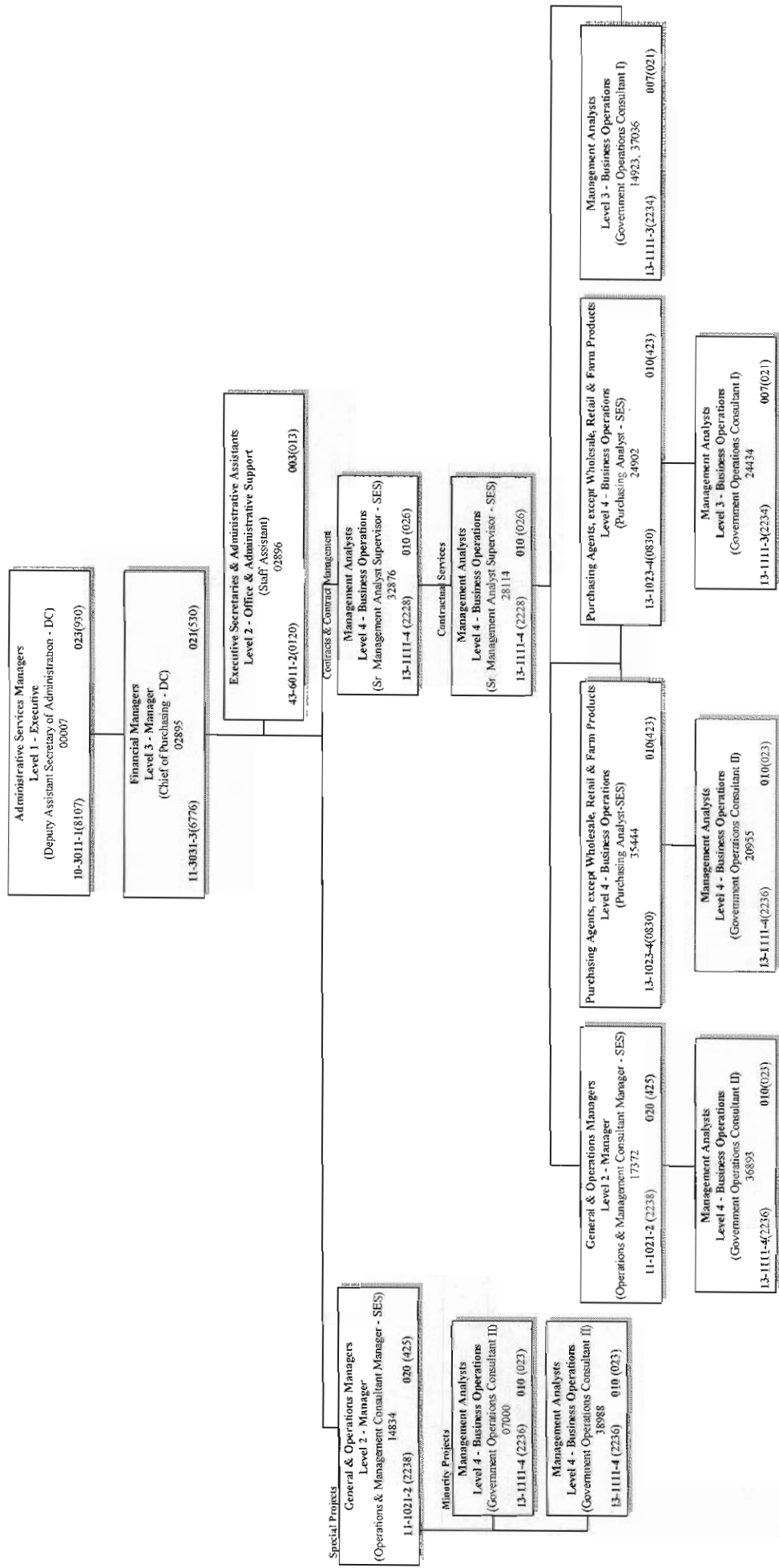


Budget & Management Evaluation Central Office

Submitted: 7-15-08
 Verified by: Christie Green
 Effective: 7-1-08

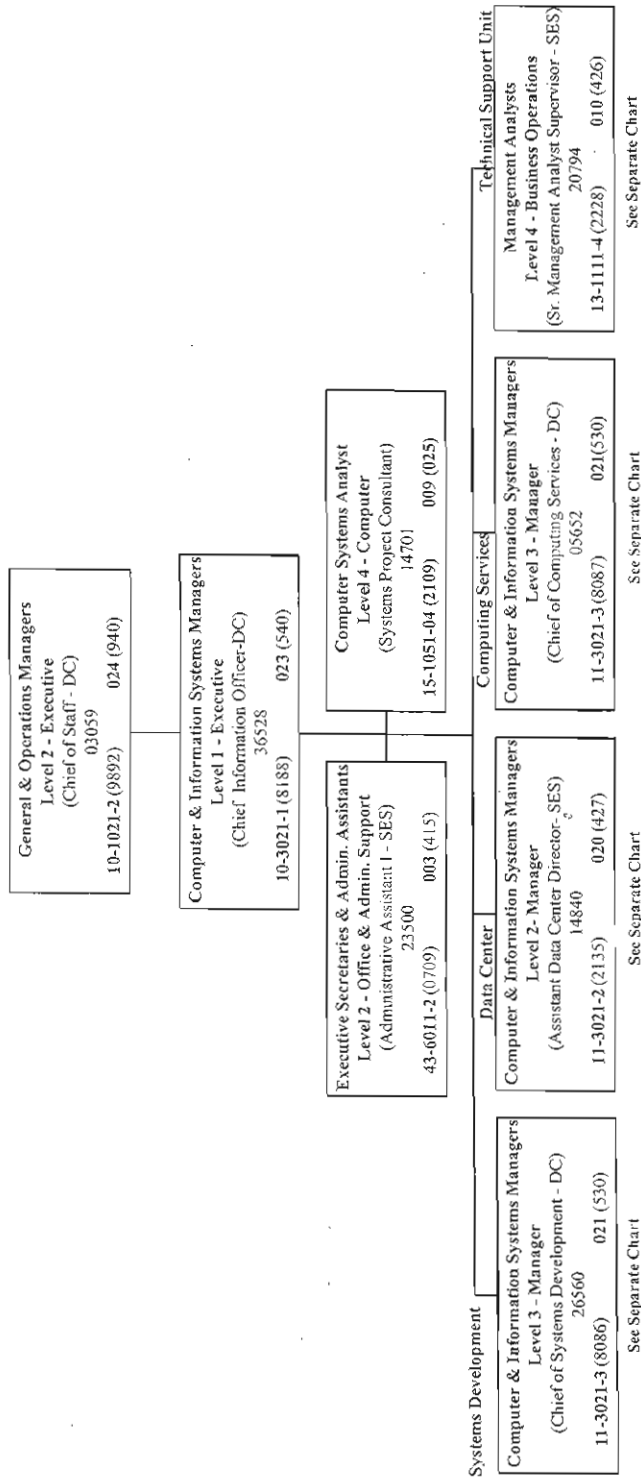


Central Office Purchasing
 Minority Coordinator and Contractual Services

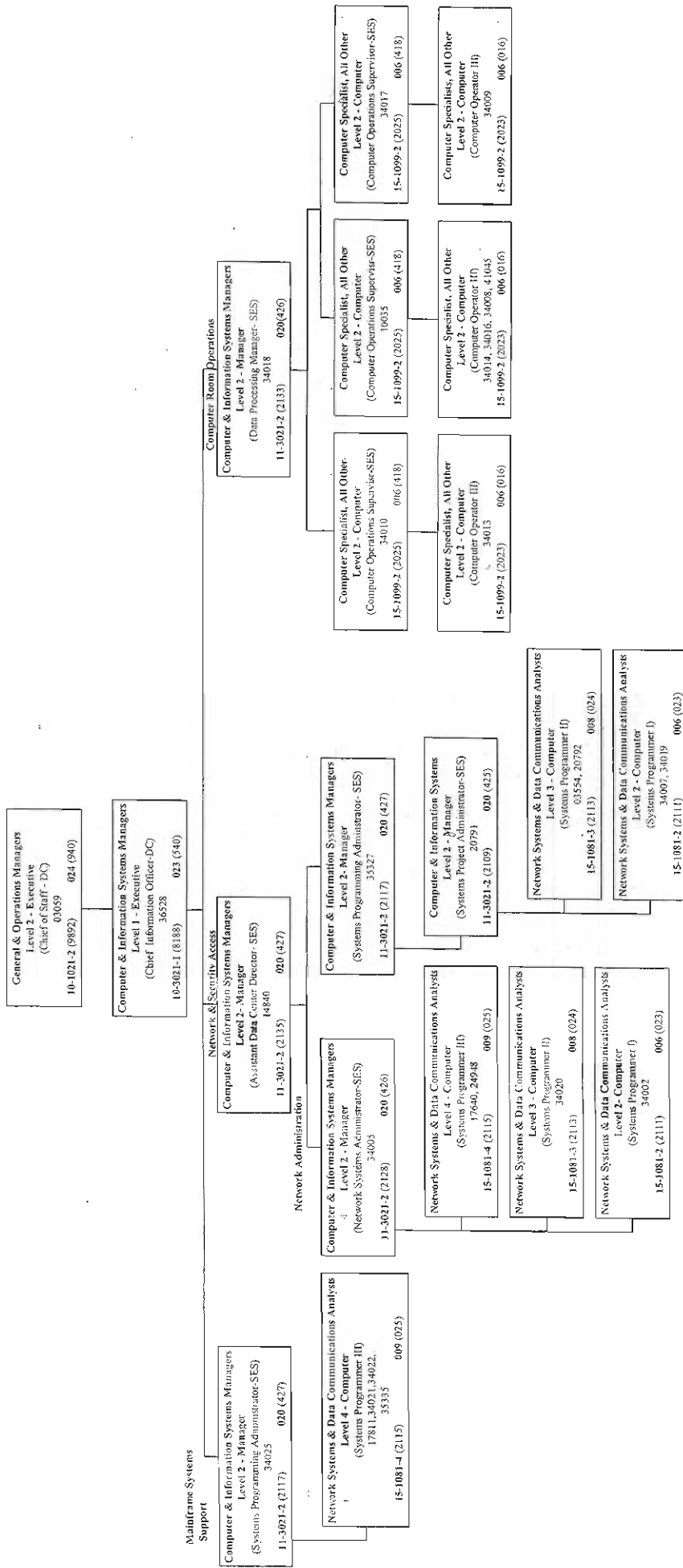


Position 20955 - supervisor changed from position 35145, in Field Support Services, to position 35444, due to position 35145 being moved to Community Connections to supervise the Leasing Group effective 07-25-08

Office of Information Technology (Overview)

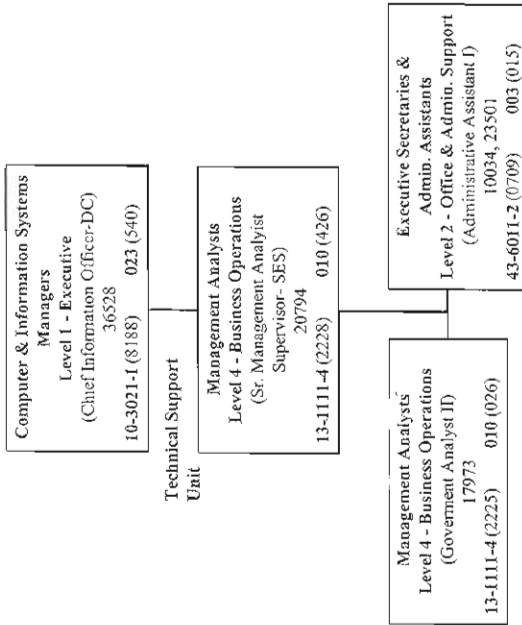


Position 34023, Administrative Secretary, ABOLISHED effective 07/01/08



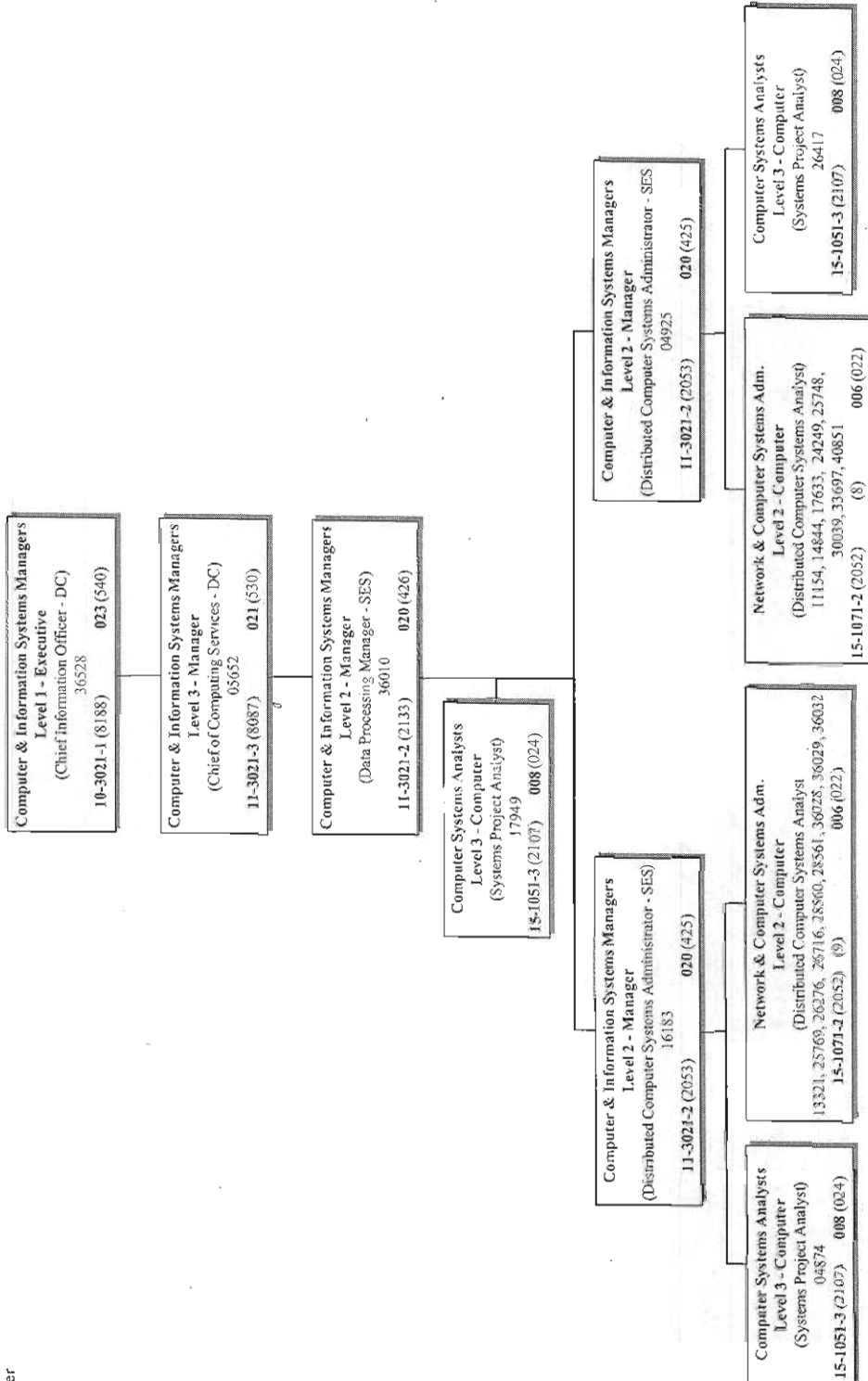
Position 35991, Computer Programmer Analyst II, supervisor change from position 35325, which was deleted effective 07-01-08, to position 20942, Systems Programming Administrator, in Systems Development effective 07-11-08

0



0

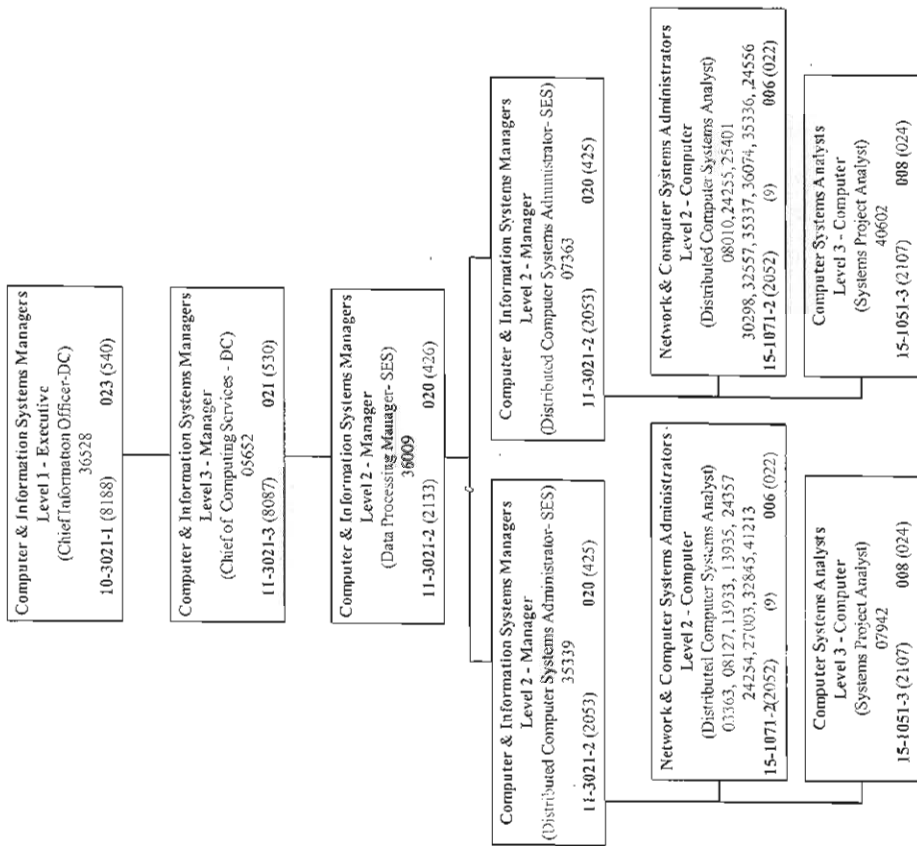
Government Operations Consultant II #21947 transferred to Grants.
 Sr. Management Analyst Supervisor - SES #20794 transferred to office of Asst. Secretary of Administration



Position 024064, Distributed Computer Systems Analyst, ABOLISHED effective 07-01-08.
 Position 31968, Administrative Secretary, ABOLISHED effective 07-01-08.

Office of Information Technology
 Marianna Service Center

70 Department of Corrections
 20 Chief of Staff
 10 Administration
 15 Information Technology
 05 Field Operations
 Marianna Service Center

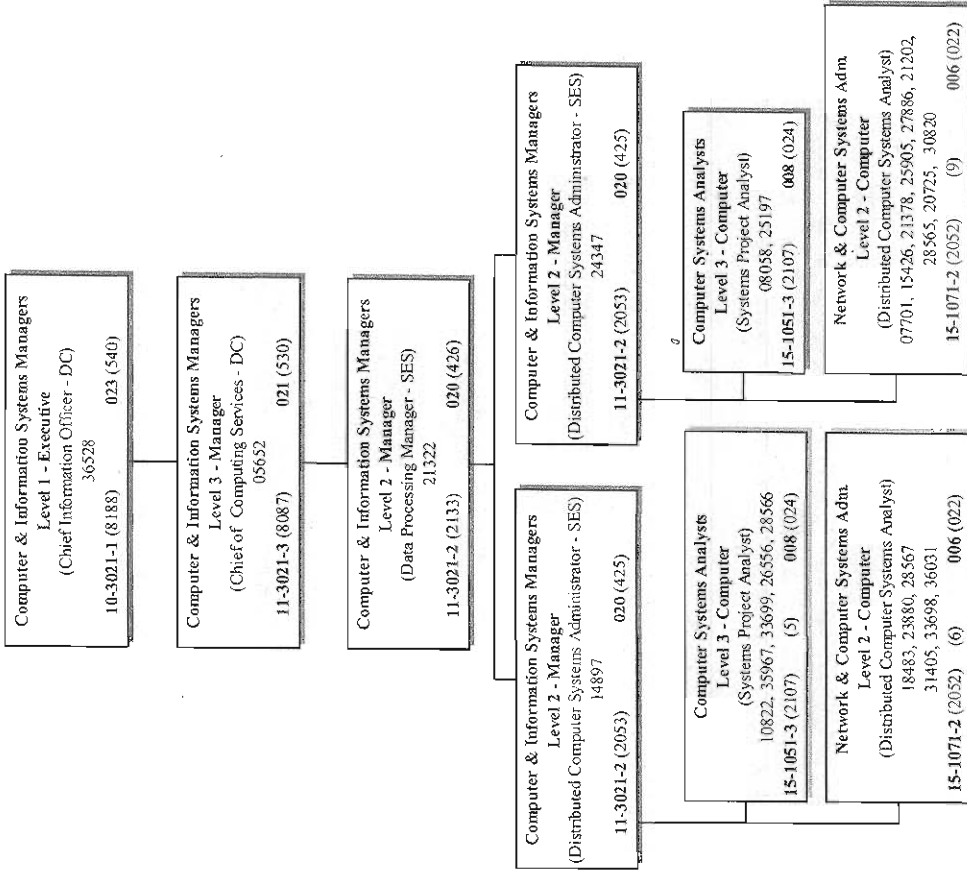


Position 05648, Distributed Computer Systems Analyst, ABOLISHED effective 07-01-08

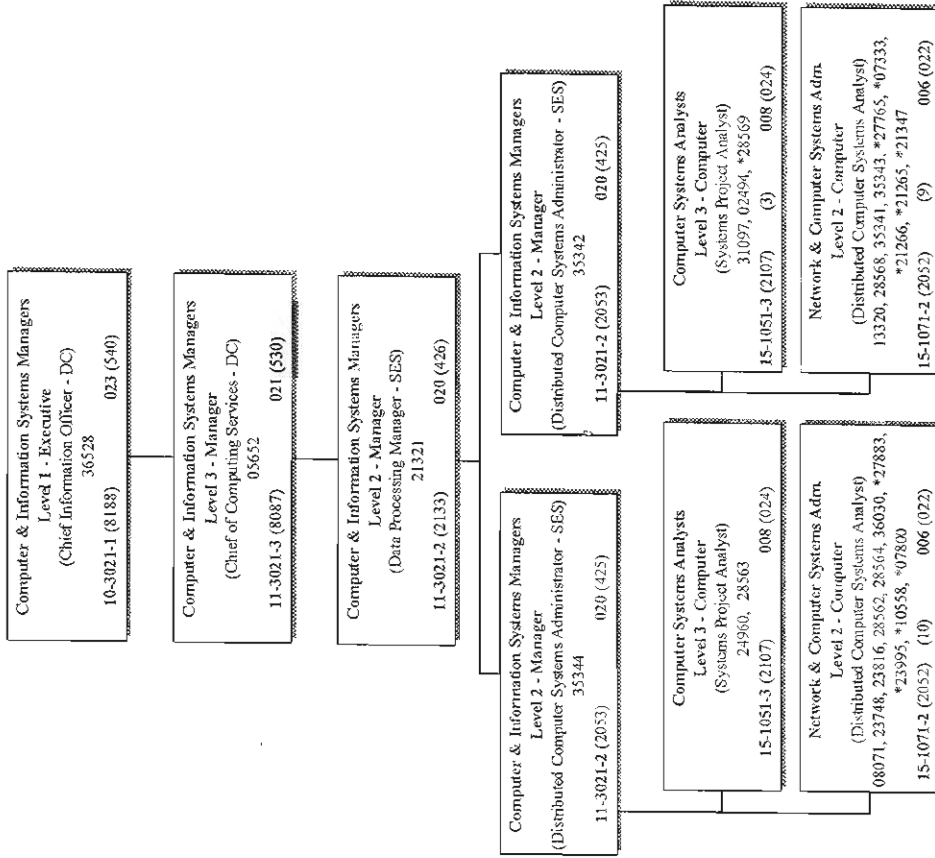
Position 35990, Staff Assistant, ABOLISHED effective 07-01-08.

Position 21319, Systems Project Analyst, ABOLISHED effective 07-01-08.

0

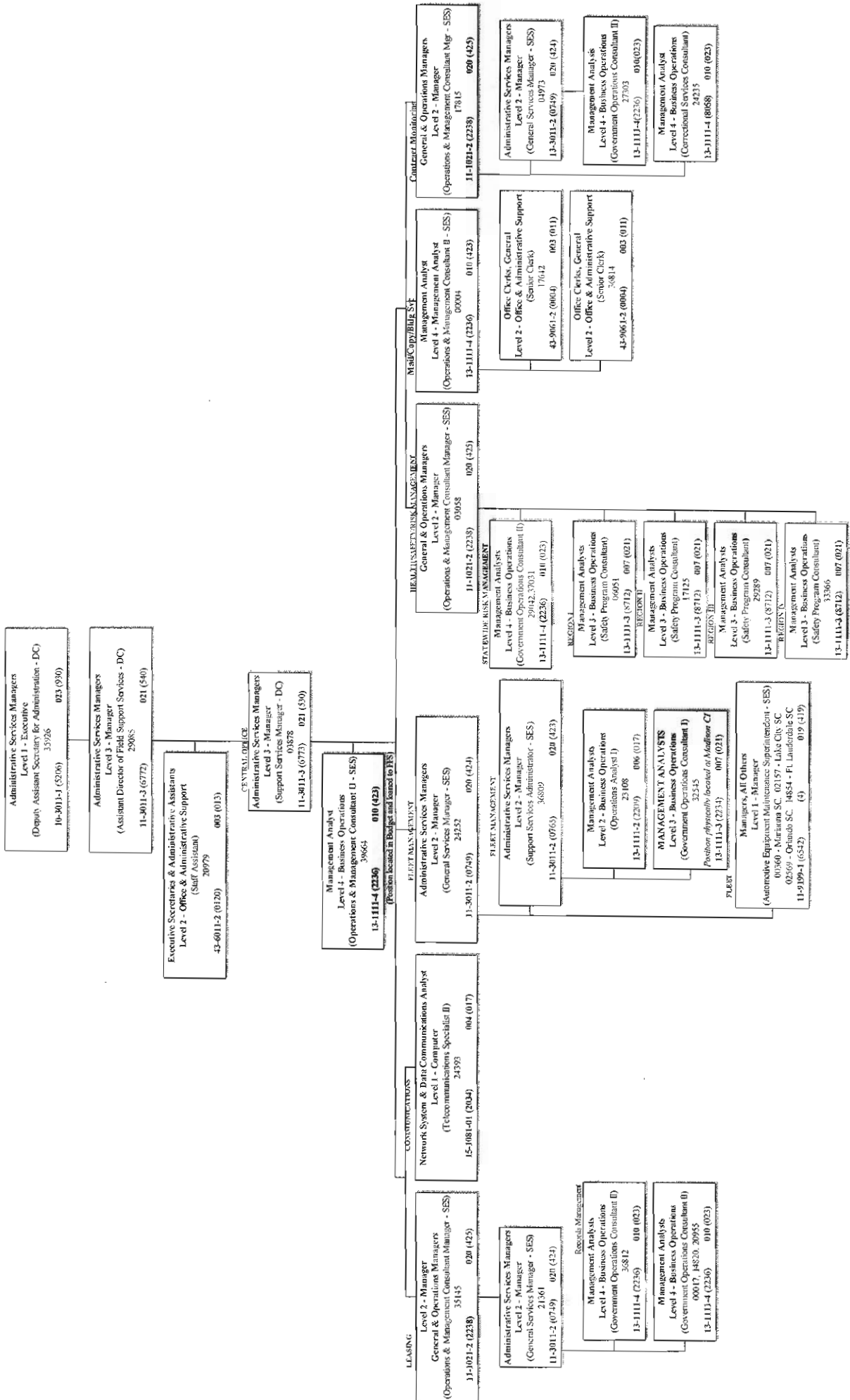


Position 41657 - NEW position created for Demille C.J. effective 08/08/08



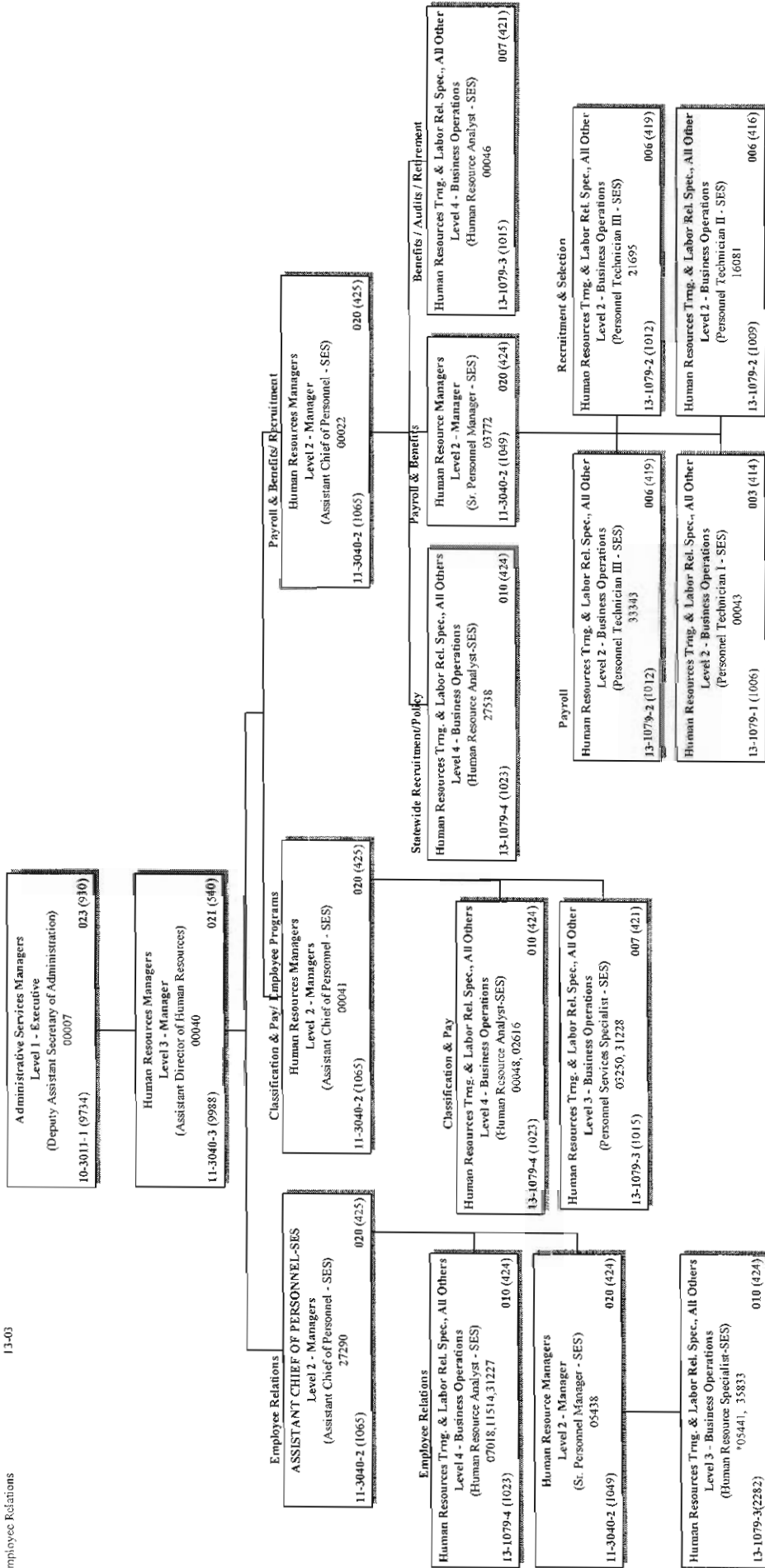
Positions 27883, 23995 & 10558 - supervisor changed from position 24214, which was deleted 07/01, to report to position 35344 effective 07-11-08
 Position 07800 - supervisor changed from position 35342 to position 35344 effective 07-11-08
 Positions 27765, 07333, 21266, 21265, 28569 & 21347 - supervisor changed from position 24214, which was deleted, 07/01 to report to 35342 effective 07-11-08

FIELD SUPPORT SERVICES - CENTRAL OFFICE



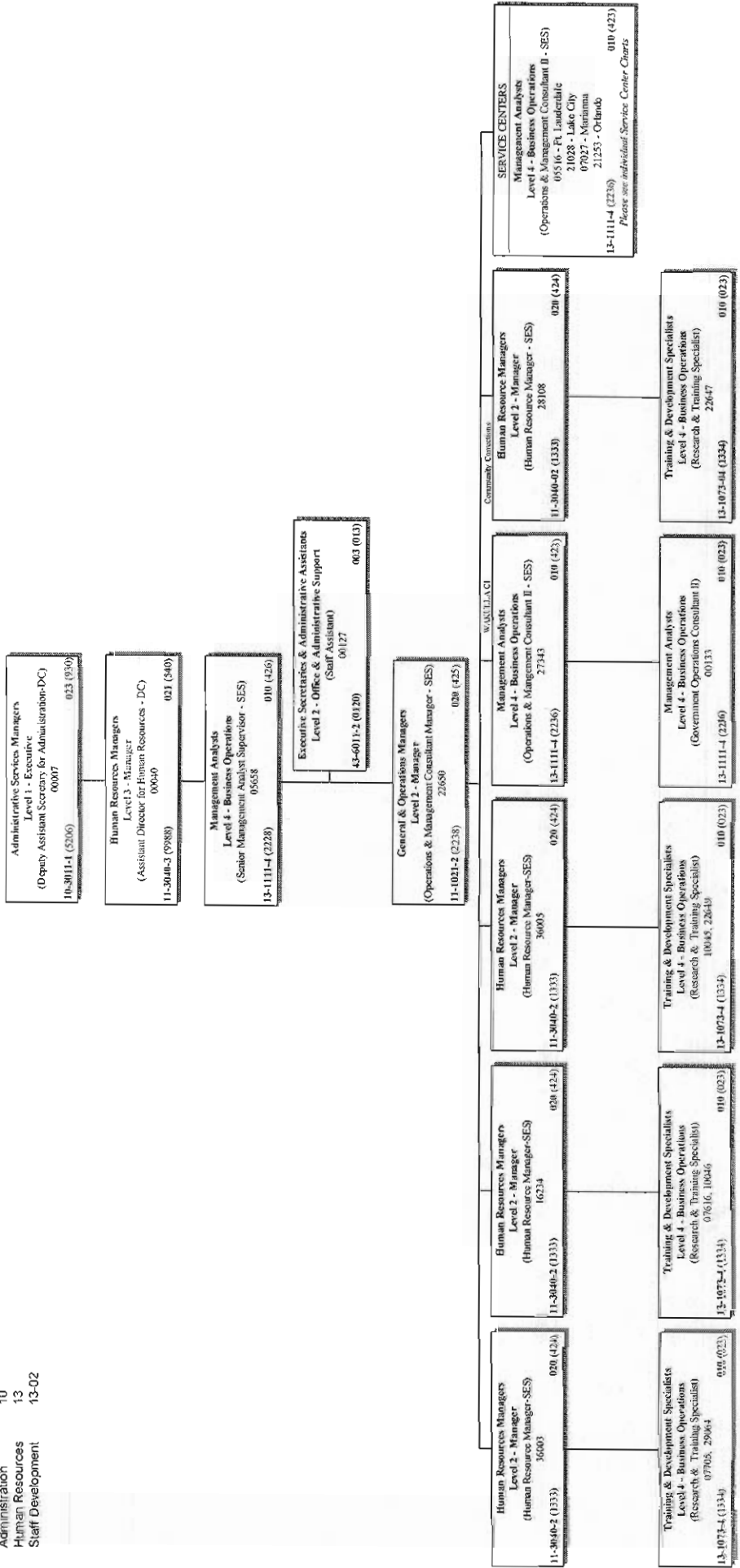
CENTRAL OFFICE
 HUMAN RESOURCES/PERSONNEL
 PROPOSED

Department of Corrections 70
 Administration 10
 Human Resources 13
 Classification & Pay/Employee Programs 13-01
 Payroll, Benefits & Recruitment 13-01-02
 Recruitment 13-01-02-01
 Employee Relations 13-03



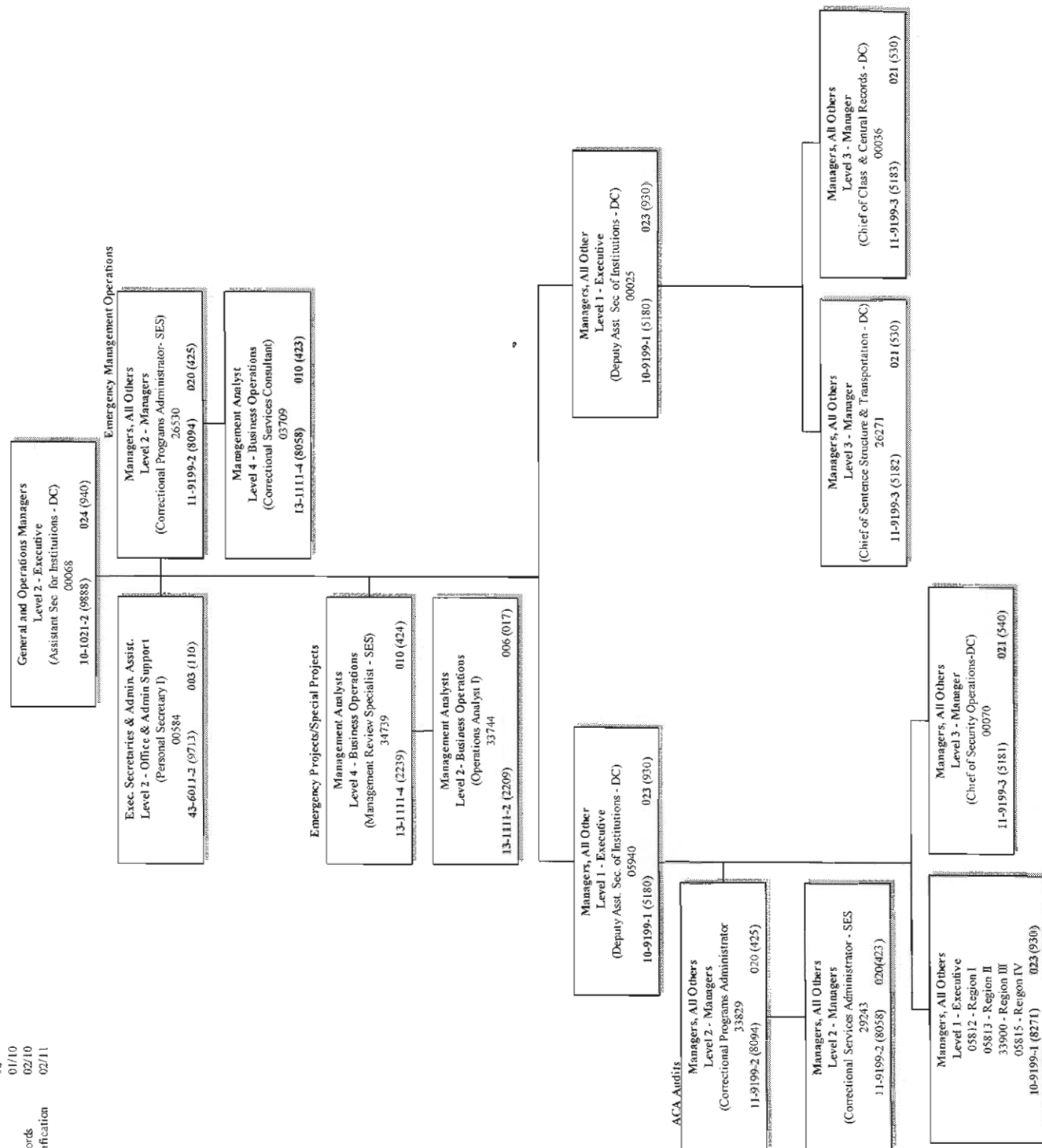
CENTRAL OFFICE
 HUMAN RESOURCES/STAFF DEVELOPMENT
 PROPOSED

Department of Corrections
 Chief of Staff 20
 Administration 10
 Human Resources 13
 Staff Development 13-02



Security & Institutional Management
 Central Office Overview

70 Department of Corrections
 30 Security and Institutional Management
 01 Institution Operations
 02 Institution Classification
 01/10 Security Operations
 02/10 Classification & Central Records
 02/11 Sentence Structure and Classification

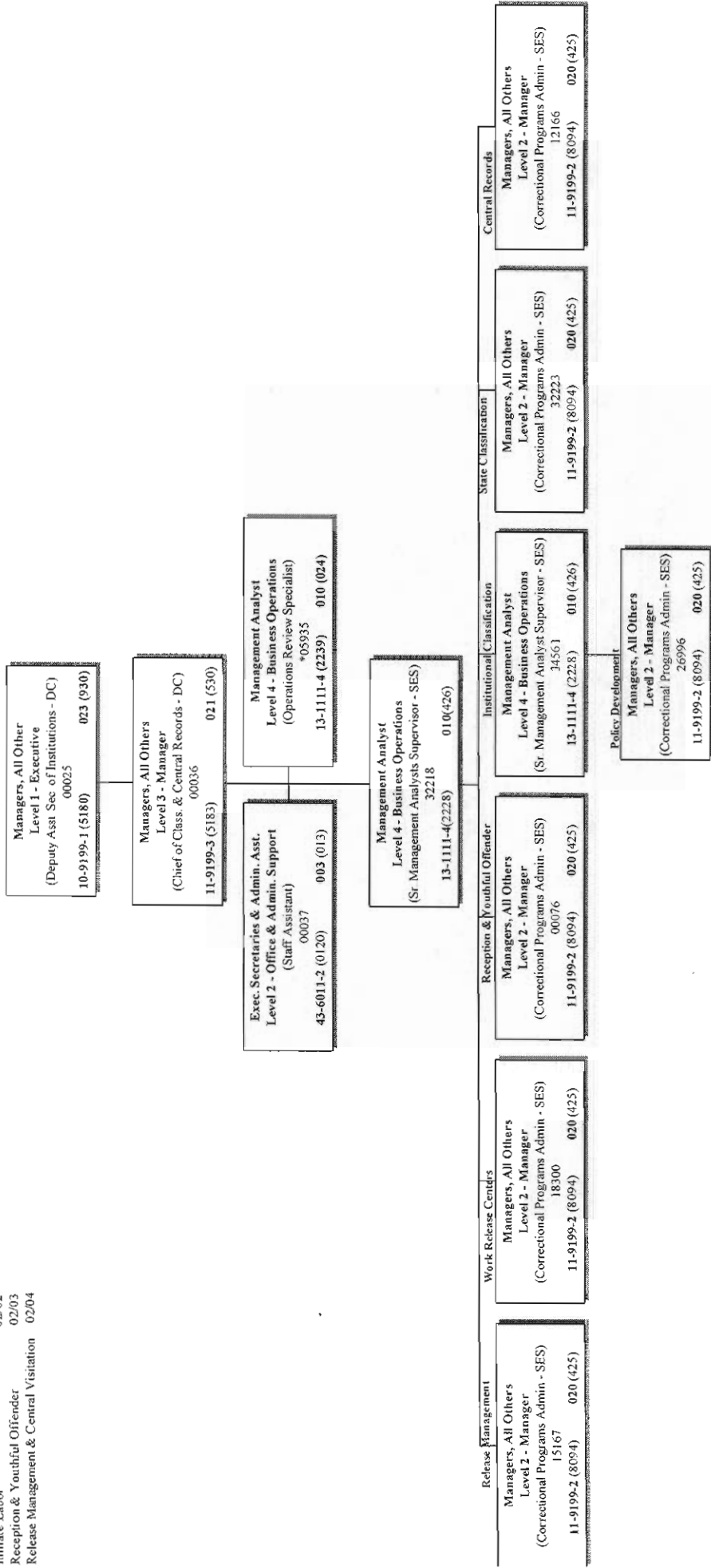


Position 40750 - Executive Secretary was deleted effective 7-1-08

70
 30
 02
 10
 02/01
 02/02
 02/03
 02/04

Security & Institution Management Classification & Central Records (overview)

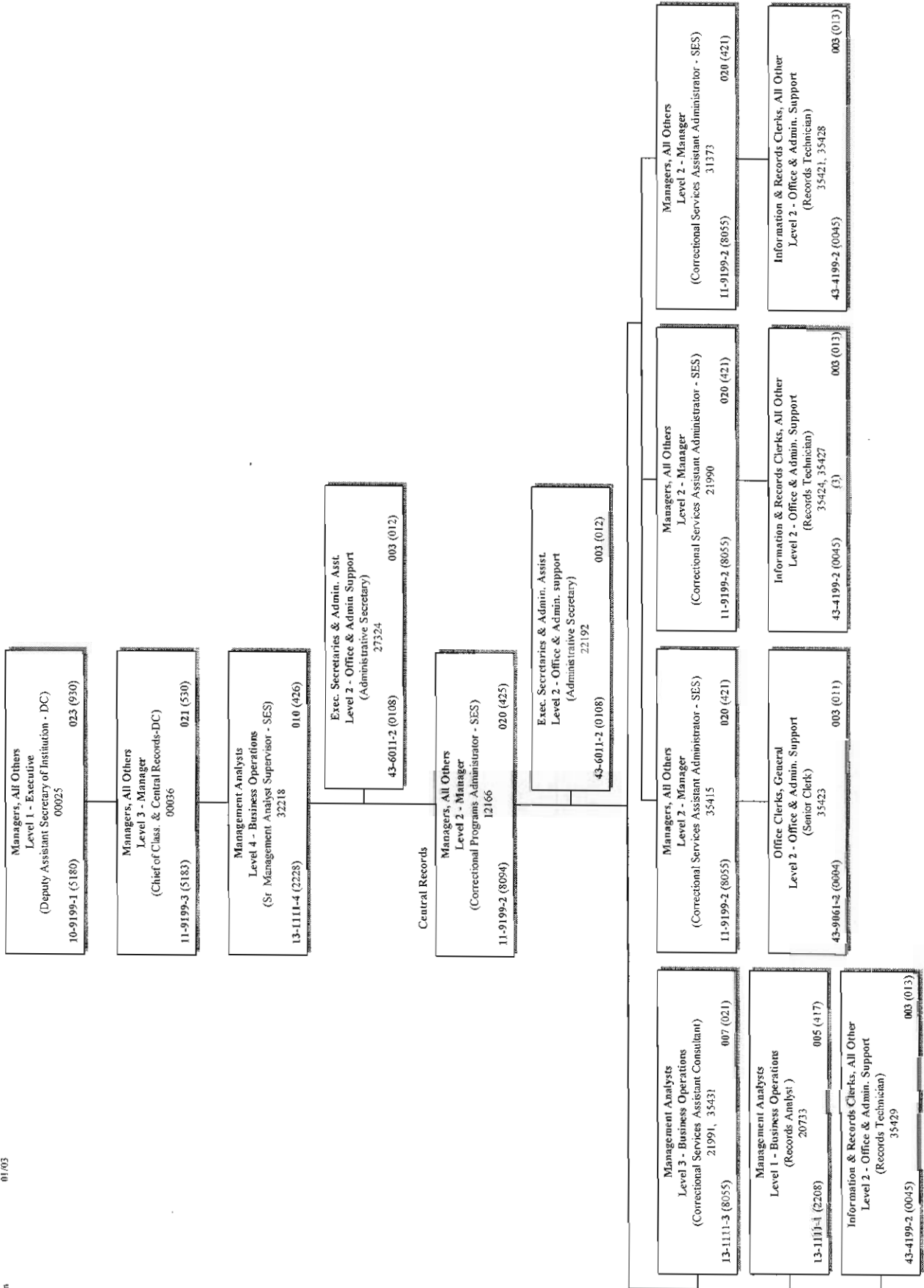
Verified: 2-8-08
 Submitted By: Christie Green
 Effective Date: 2-8-08



Department of Corrections
 Security & Institutional Management
 Institution Classification
 Classification & Central Records
 State Classification
 State Classification
 Central Visitation
 Central Records
 State Classification

Security and Institutional Management Classification and Central Record - Central Records

Submitted: 7-11-08
 Verified by: Christie Green
 Effective 7-11-08

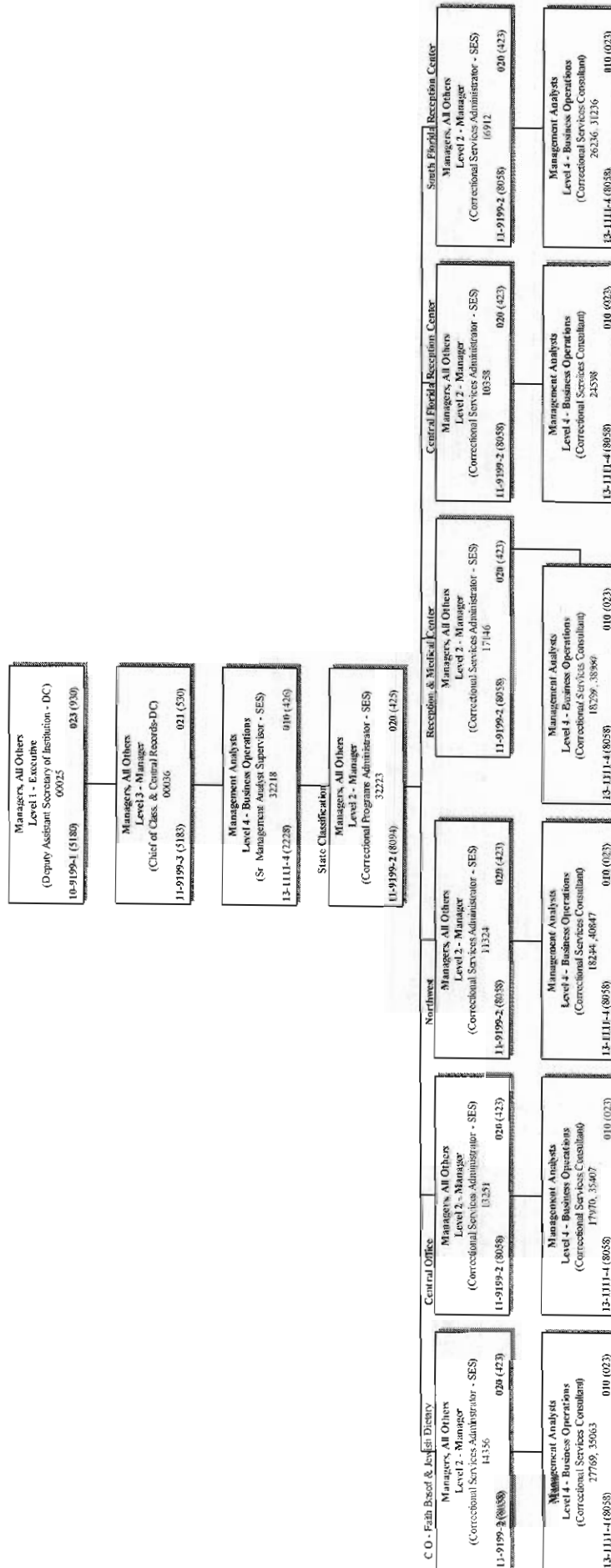


Position 35420 - Records Technician, Position 21989 - Records Specialist, Position 35418 - Records Analyst, and Position 35430 - Correctional Services Administrator - SES were deleted effective 7-1-08. Positions 35421 and 35428 were moved to report to position 31373 effective 7-11-08.

Department of Corrections
 Security & Institutional Management
 Institution Classification
 Classification & Central Records
 State Classification
 Central Visitation
 Central Records
 State Classification

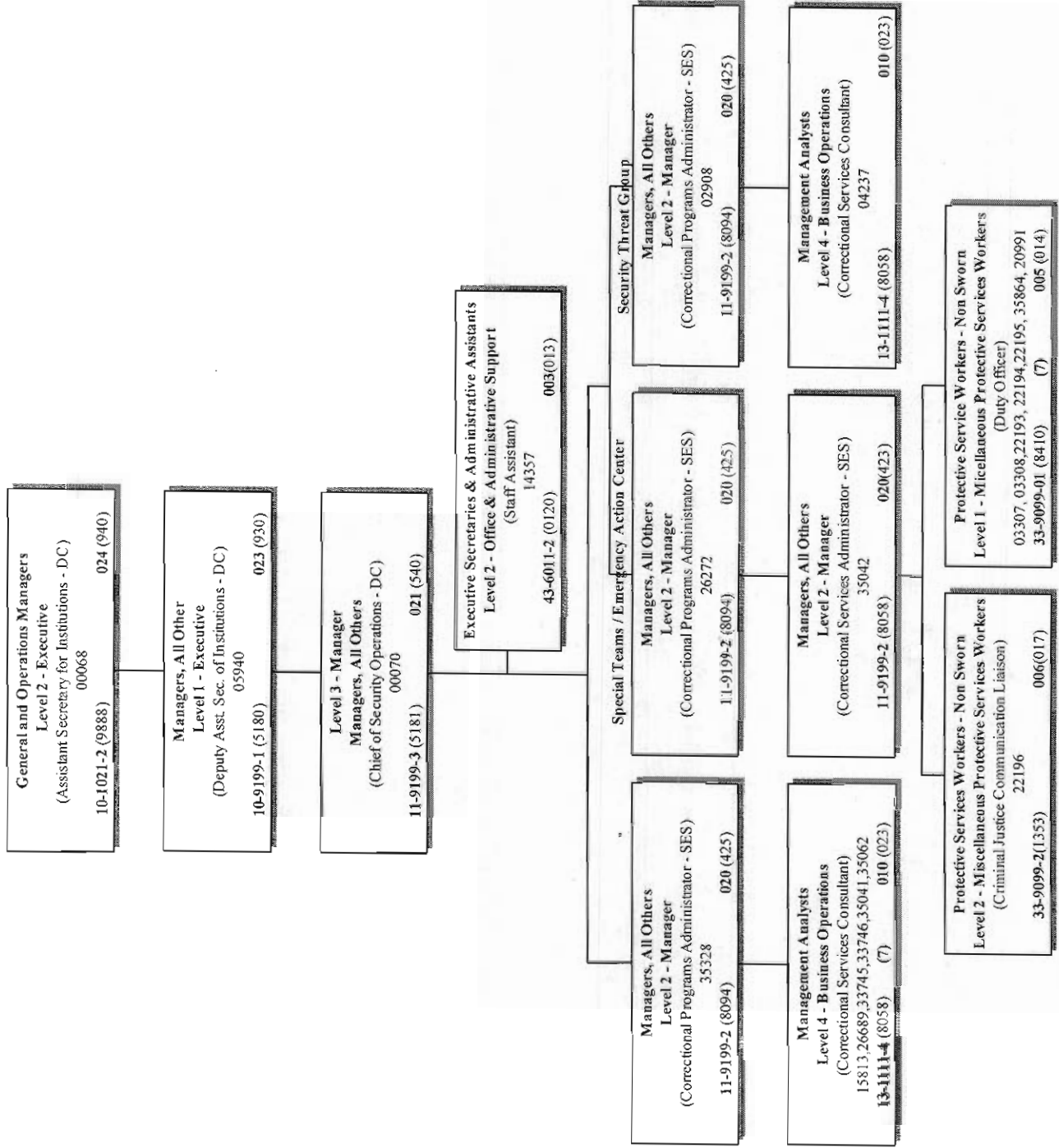
Security and Institutional Management Classification and Central Record - State Classification

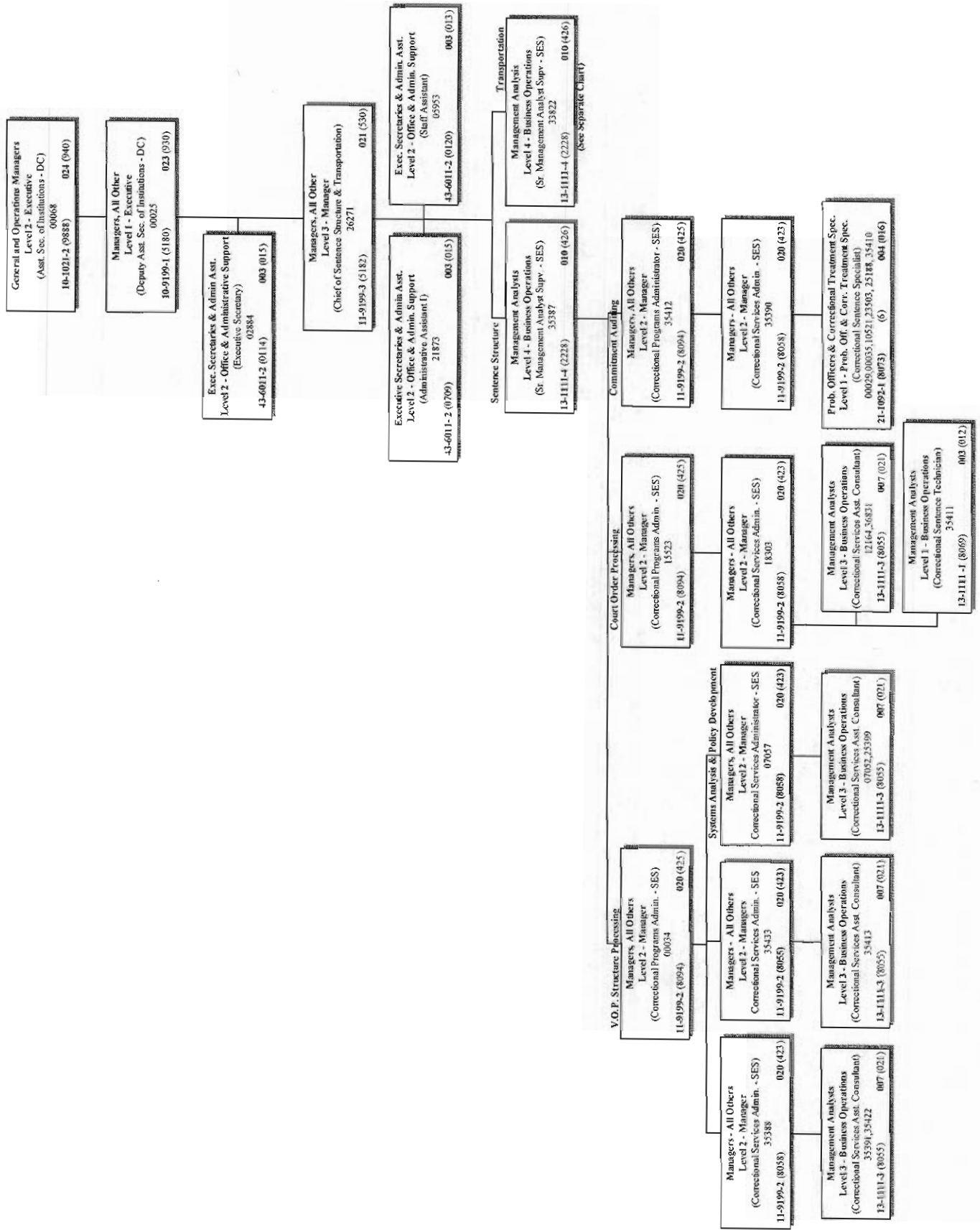
Submitted 7/17/08
 Verified by: Christie Green
 Error code: 7-1-08

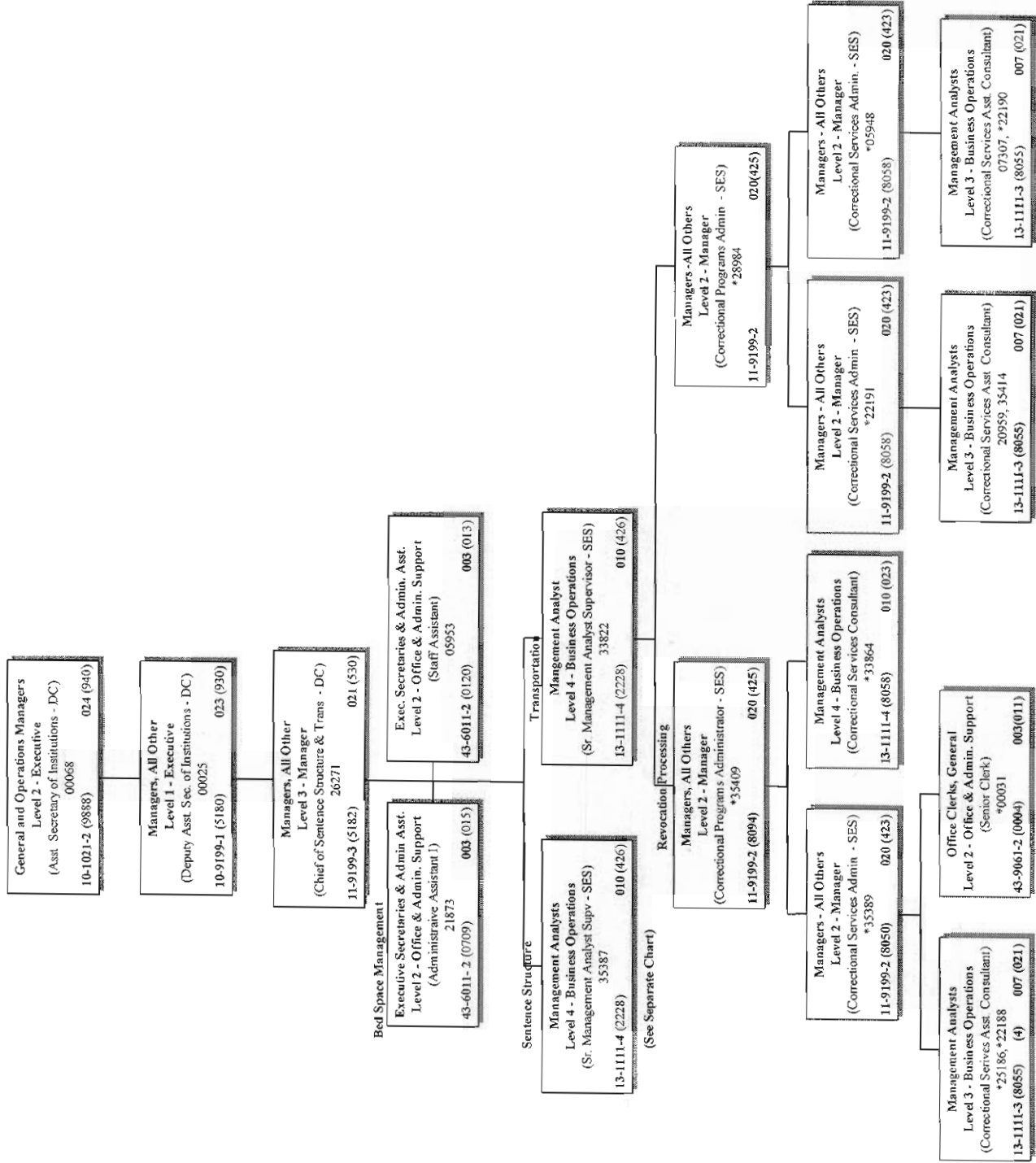


Security & Institutional Management
 Security Operations

Submitted: 7-17-08
 Verified By: Chrissie Green
 Effective : 7-1-08



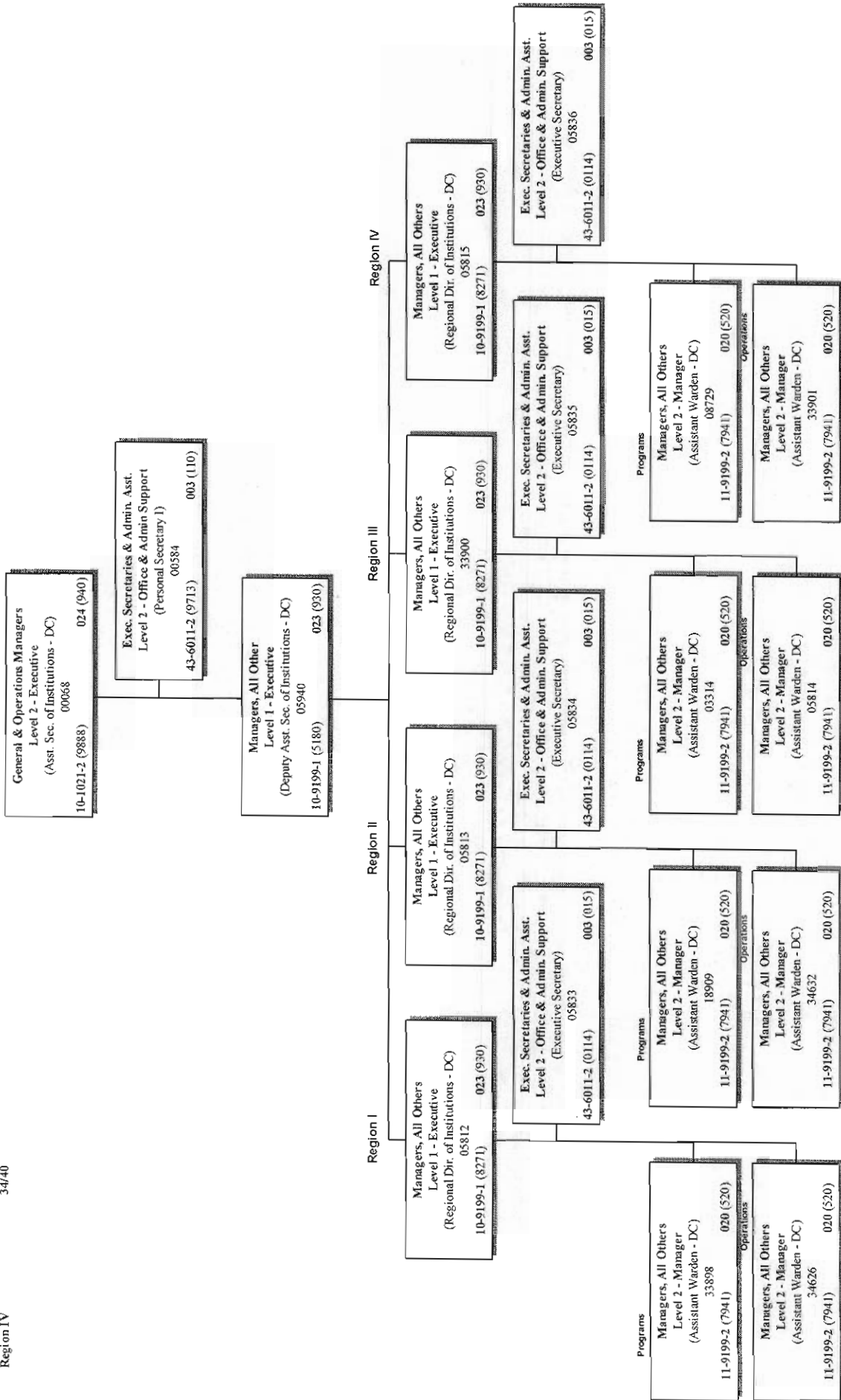




Revocation Processing section moved from Sentence Structure to Population Management - position 28984 - CPA - SES transferred from Sentence Structure to Population Management and now supervises positions 22191 and 05948 effective 5-2-08

Security and Institutional Management
 Institutions - Regional Office Overview

Department of Corrections 70
 Security & Institutional Management 30
 Region I 31/10
 Region II 32/20
 Region III 33/30
 Region IV 34/40

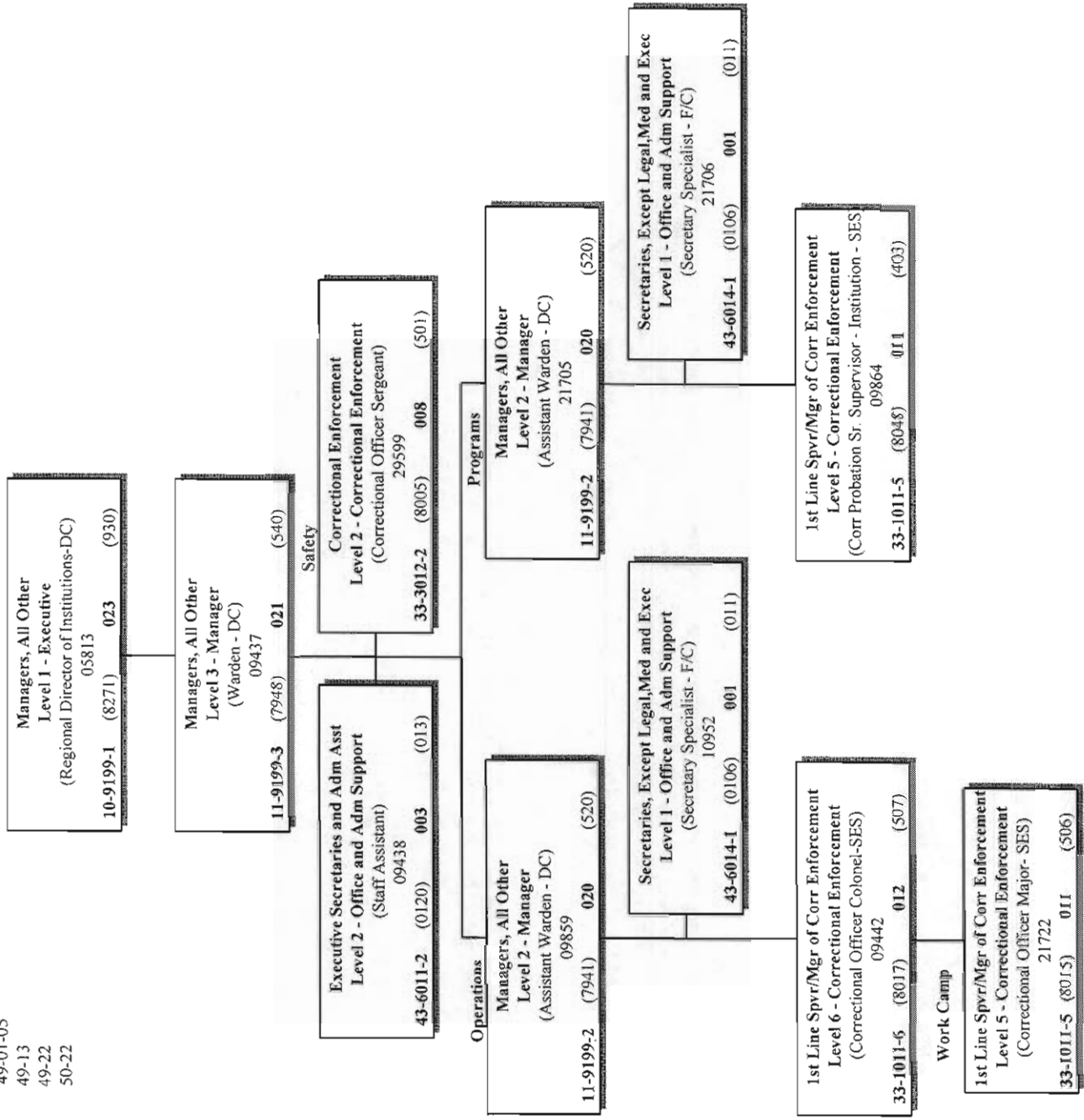


Department of Corrections
 Security & Institutional Management
 Lake City Service Center
 Region II
 Baker C.I.
 Main Unit-Warden's Office
 Main-Warden's Office-Safety
 Main-Classification & Records
 Main Unit - Security
 Work Camp - Security

70
 32
 20
 26
 49
 49-01-05
 49-13
 49-22
 50-22

BAKER CORRECTIONAL INSTITUTION WARDEN'S OFFICE

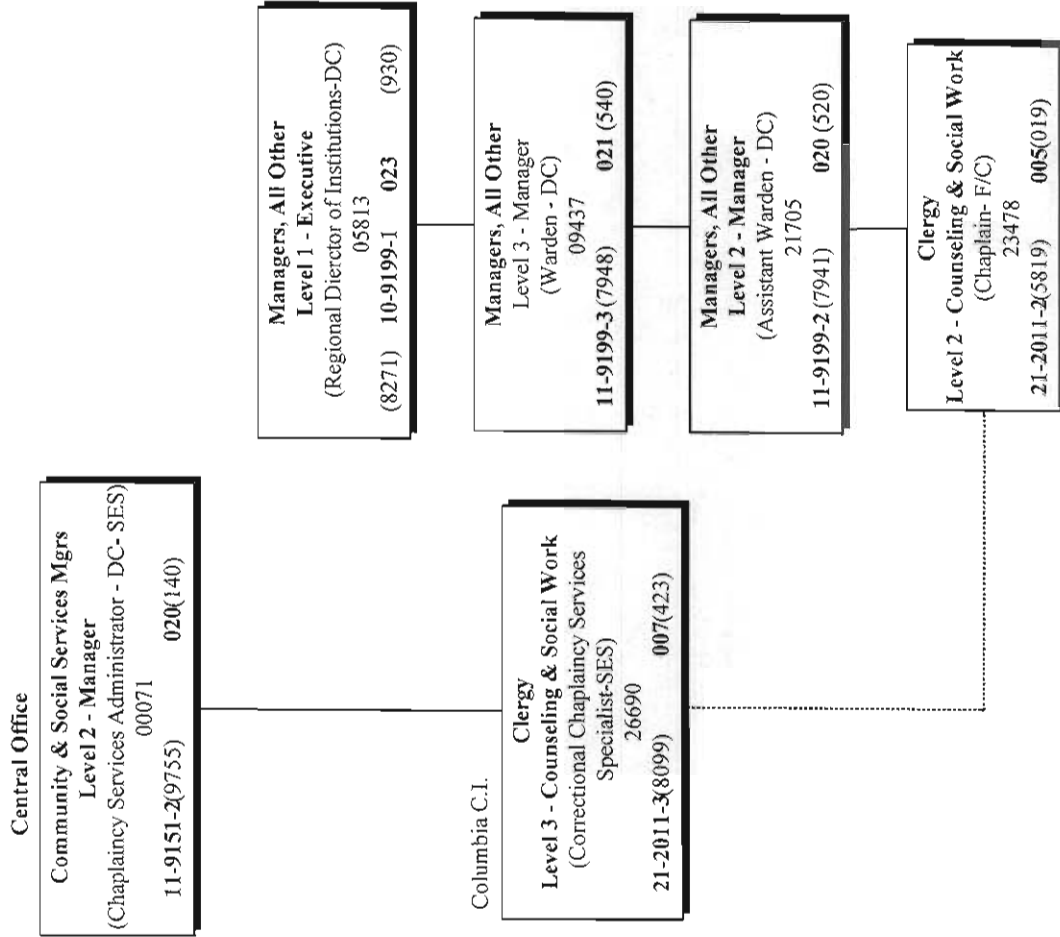
Submitted: 6-18-03
 Verified by: Christie Green
 Effective: 7-1-03



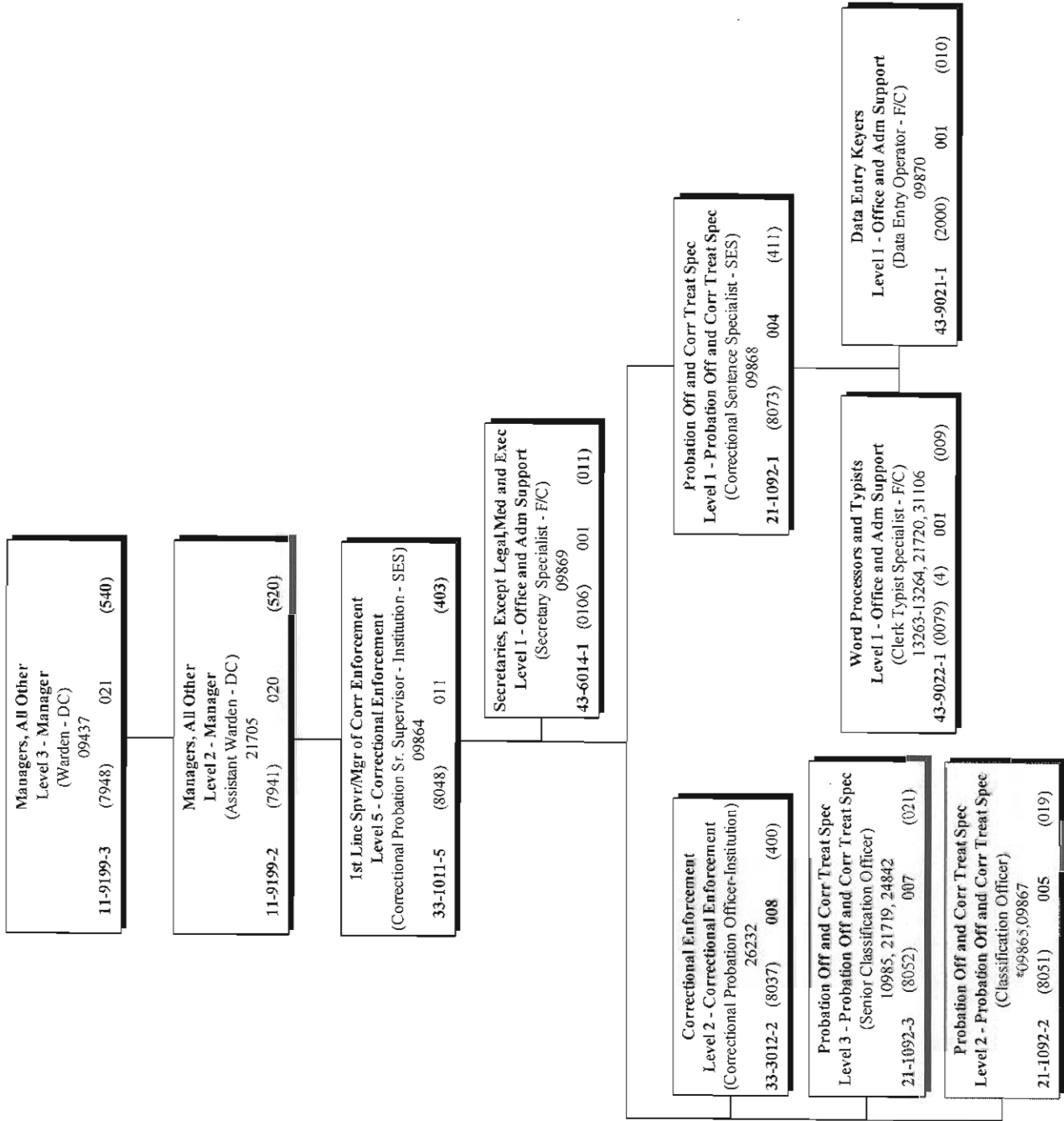
Moved Colonels and Majors from Career Service into SES effective 7-1-03

**Baker C.I.
 Chaplaincy Services**

70
 20
 26
 49
 26
 92



**BAKER CORRECTIONAL INSTITUTION
 CLASSIFICATION & RECORDS**



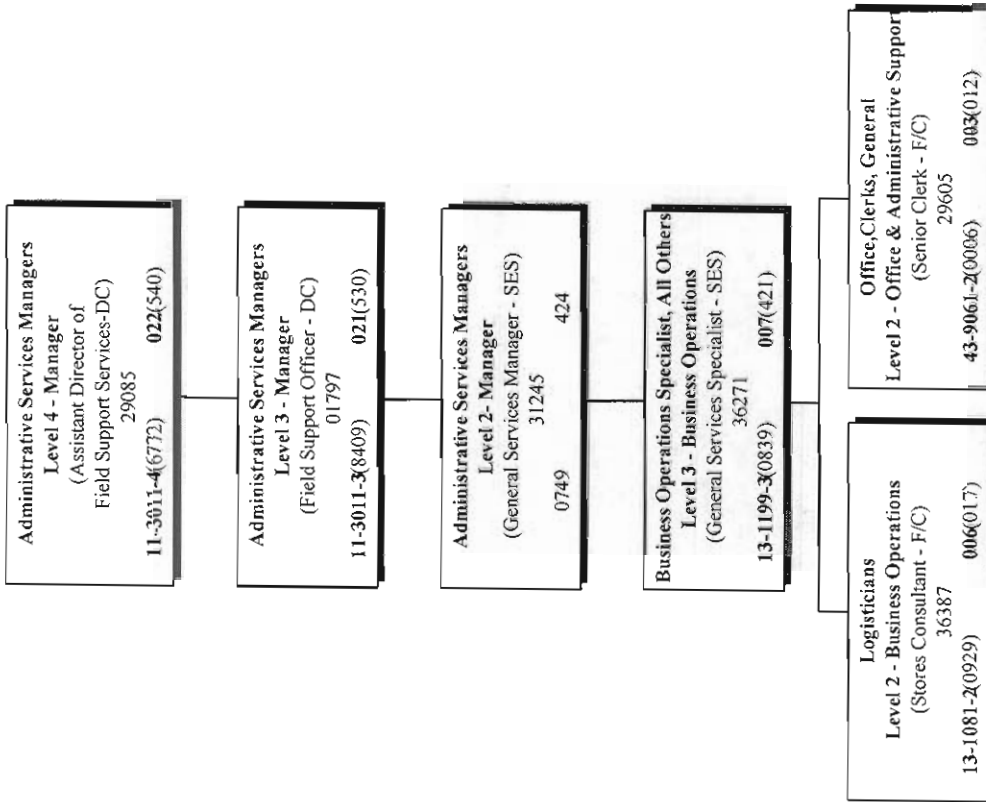
*Reclassified position 09865 from CPO - Inst to Classification Officer. Effective: 01-12-07

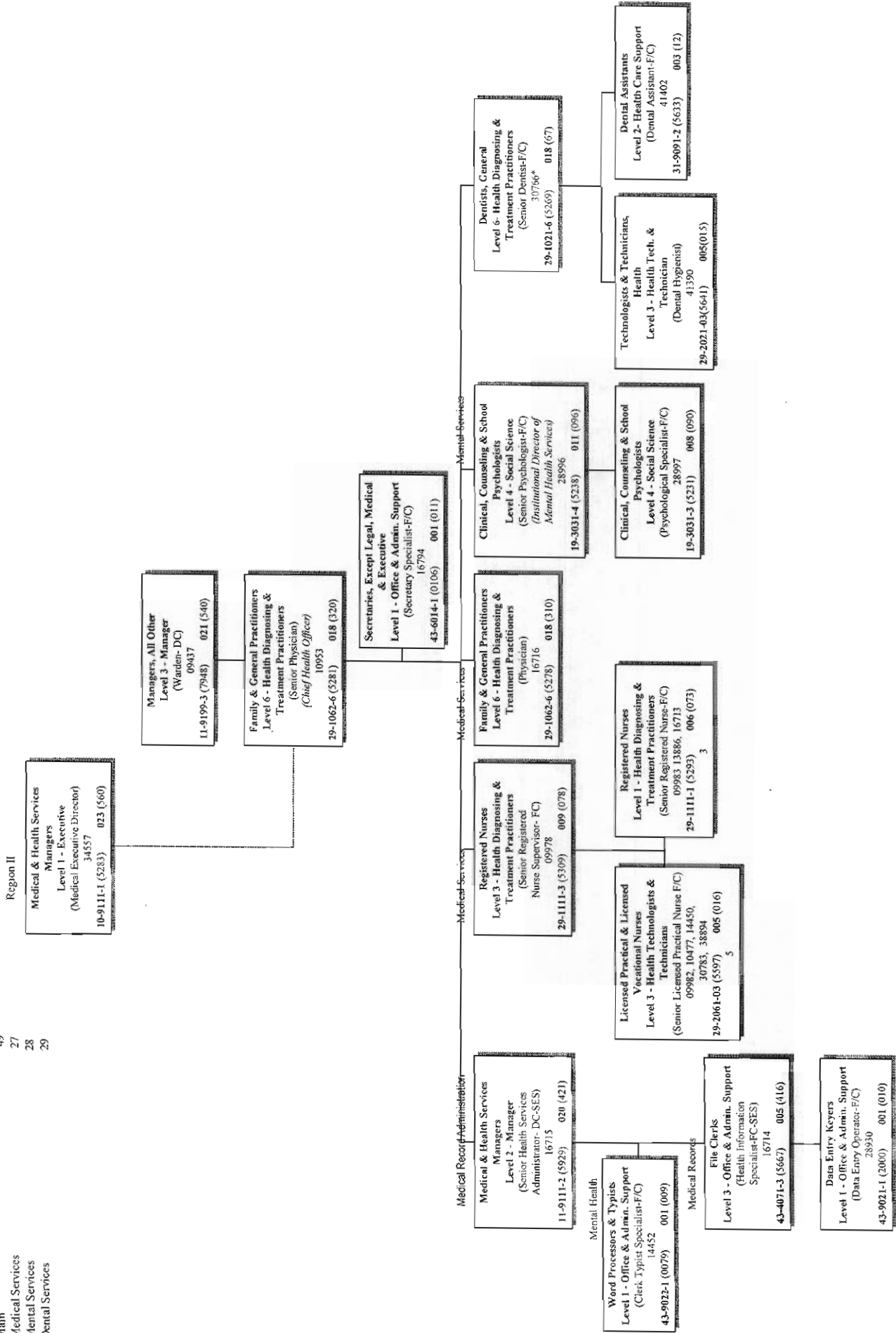
Department of Corrections
 Security & Institutional Management
 Lake City Service Center
 Region II
 Baker C. I.
 Main - Warehouse
 Main - Warehouse - Mailroom

70
 32
 20
 26
 49-17
 49-17-02

Baker C.I./ Warehouse--Mailroom

Submitted 12-02-02
 Verified By S. Williams
 Effective 12-06-02

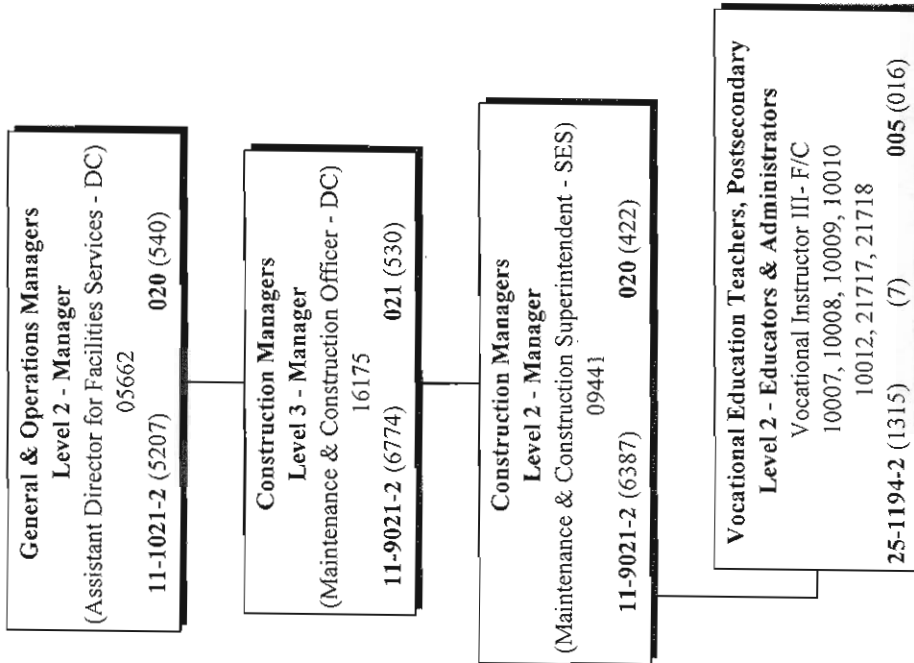




Dentist F/C #30766 transferred from Madison C.I. and reclassified to Sr. Dentist F/C.

**FACILITIES SERVICES: MAINTENANCE &
 CONSTRUCTION**
Baker Correctional Institution

Submitted: 7/31/06
 Verified by: Briana Browning
 Effective Date: 8/11/06

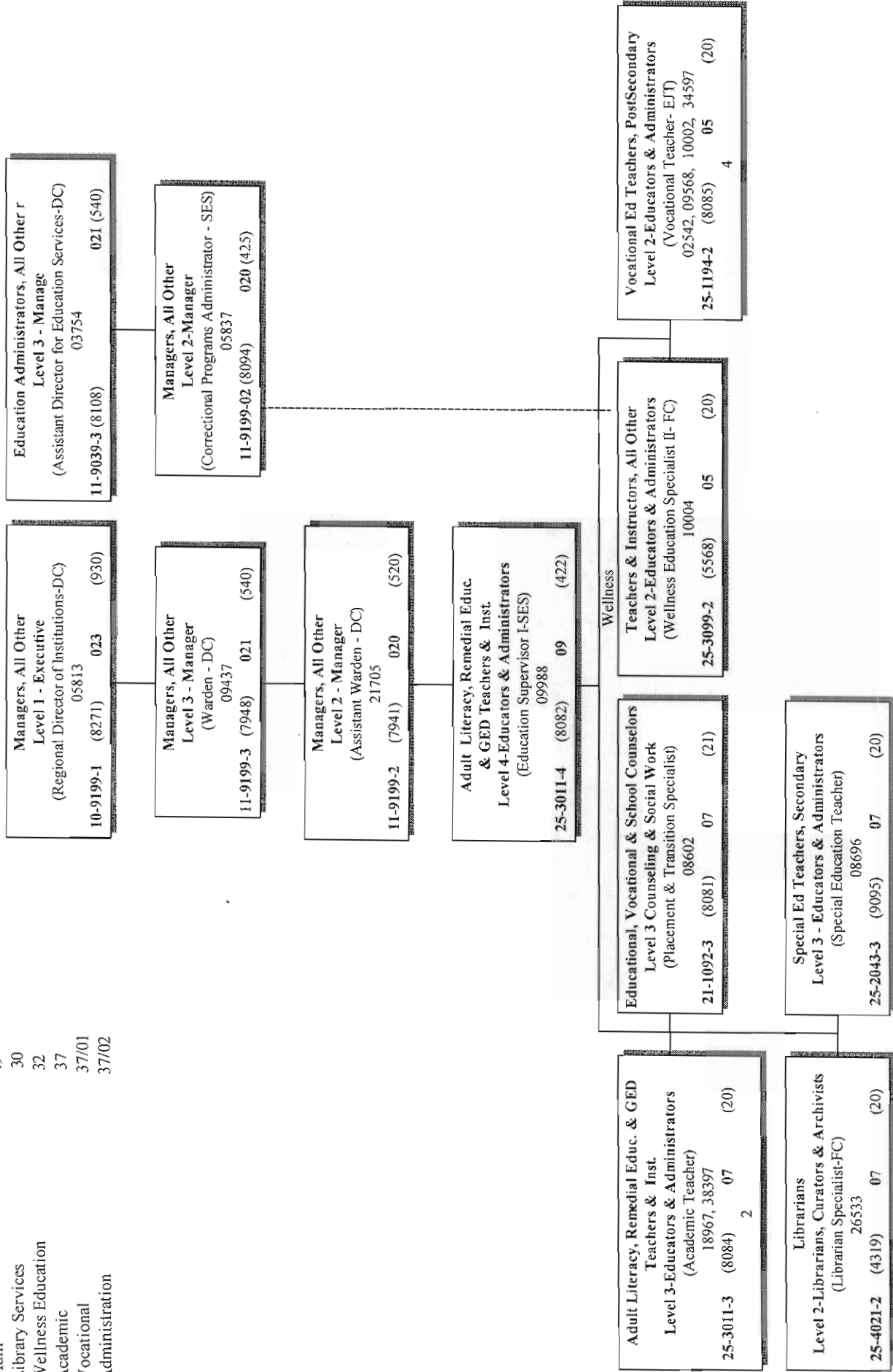


Department of Corrections
 Lake City Service Center
 Region II
 Baker C.I.
 Main
 Library Services
 Wellness Education
 Academic
 Vocational
 Administration

70
 32
 20
 26
 49
 30
 32
 37
 37/01
 37/02

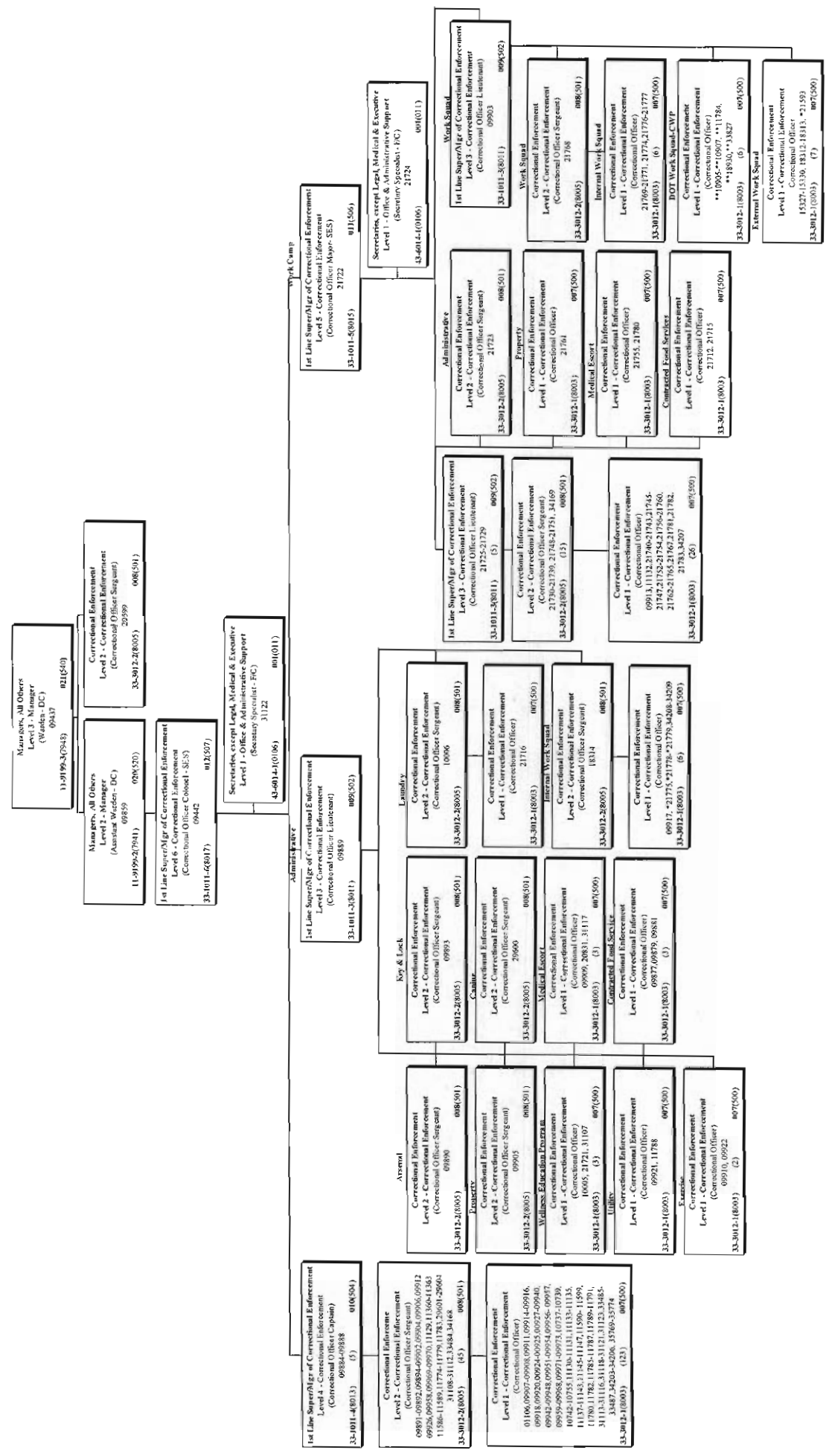
**Baker Correctional Institution
Program Services**

Submitted: 7/15/08
 Verified: Brenda Williams
 Effective: 7/1/08



Baker Correctional Institution Security

- 70 Department of Corrections
- 32 Lake City Service Center
- 20 Region II
- 36 Baker CI
- 49 Main Unit
- 50 Work Camp
- 22 Security
- 22/01 JOT Work Squad
- 22/02 Medical Escort
- 22/03 Admin. Work Squad
- 22/11 External Work Squad
- 22/15 Contracted Food Service
- 22/16 At-Risk Education Program
- 22/17 Security



... CDL equipment. Transferred position 2/93 from Ft. Myers WC to Baker effective 8/03.

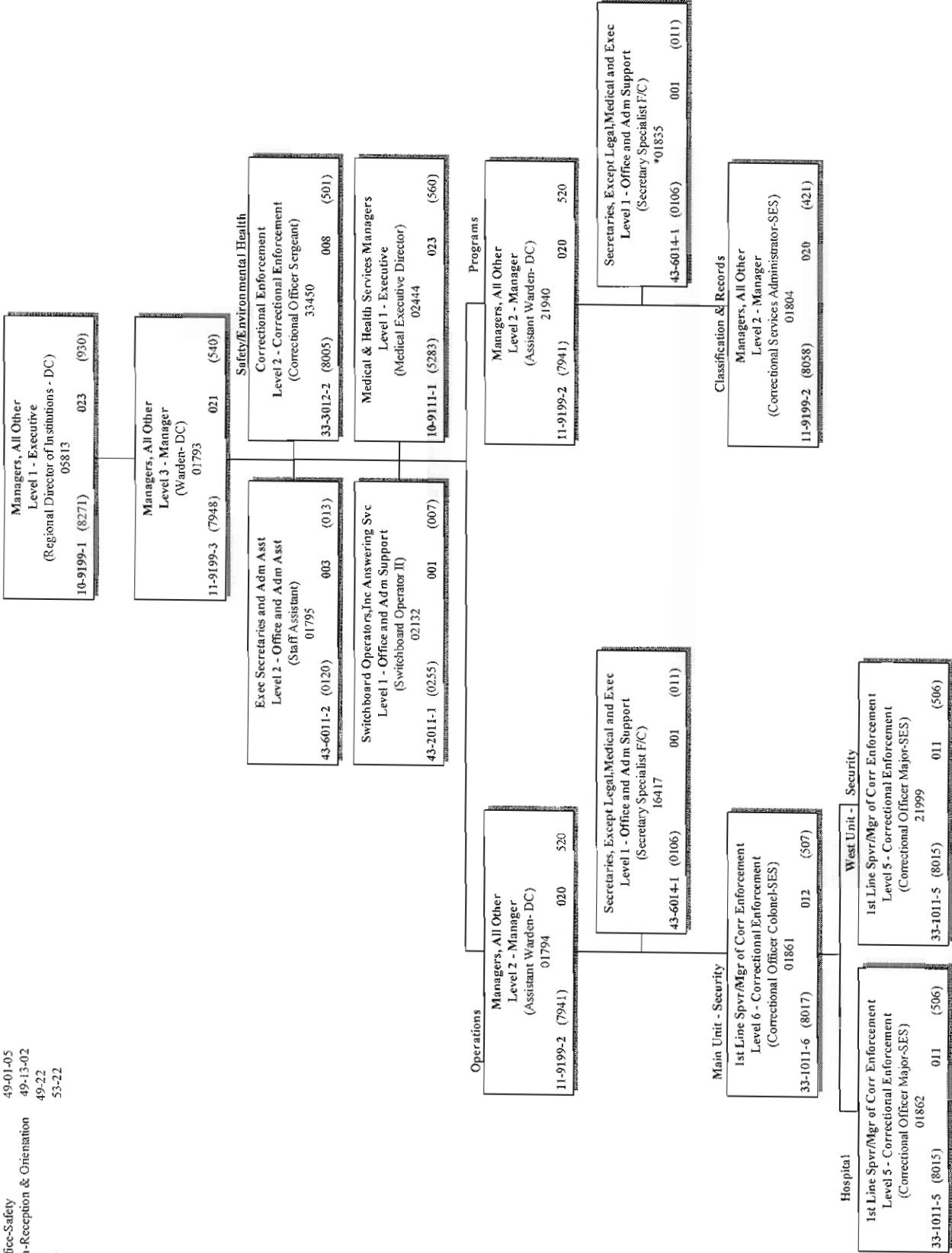
Department of Corrections
 Security & Institutional Management
 Administrative Service Center
 Region II
 Reception & Medical Center
 Main-Warden's Office
 Main-Warden's Office-Safety
 Main-Classification-Reception & Orientation
 Main-Security
 West Unit-Security

70
 32
 20
 09
 49-01
 49-01-05
 49-13-02
 49-22
 53-22

RECEPTION & MEDICAL CENTER
 WARDEN'S OFFICE

Submitted: November 10, 2004
 Verified by: L. Huie
 Effective: December 3, 2004

REGION II

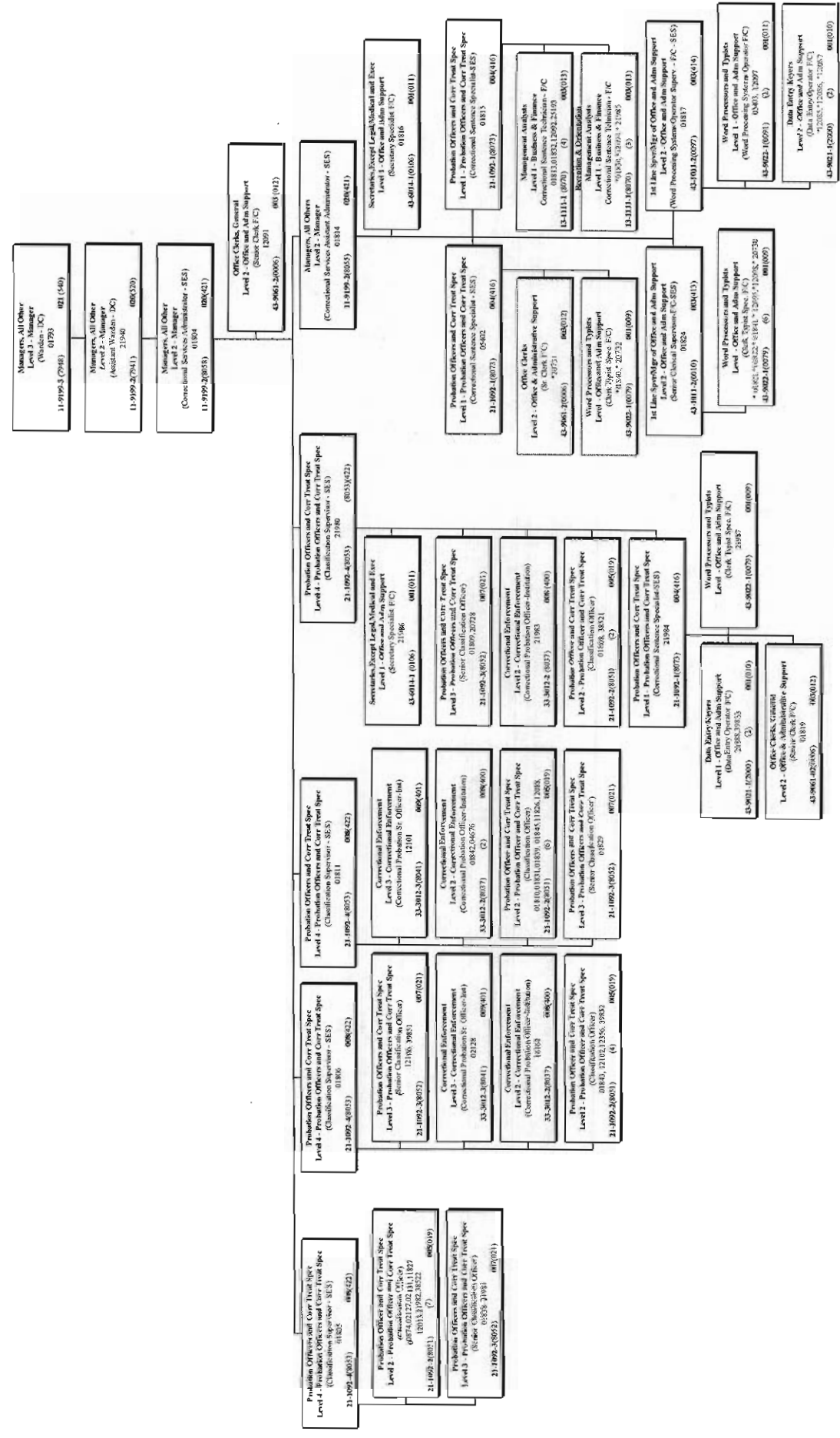


*Position 01835, Clerk Typist Specialist-F/C reclassified and transferred to Secretary Specialist-F/C, RMC-Main Warden's Office effective 12/3/04. Changed reporting structure for positions 16417 and 21999.

70
 Department of Corrections
 Security & Institutions Management
 Administrative Office - CDET
 Reception Medical Center
 Job Title
 Admin Classification & Records
 Admin Exception & Identification
 Admin Classification & Identification - SEI 6R
 491-1492-90

Reception & Medical Center
 Classification and Records

Submitted 7-22-08
 Verified by Chrissie Green
 Effective 7-11-08



Classified 4/10/2025, 14:07:46:65, info:delawar..., info:reference: 7-11-08

Departmenty Of Corrections
 Lake City Service Center
 Region II
 Regional Medical Center
 Main
 Chaplaincy

Reception & Medical Center
Chaplaincy Services

Submitted: 7/15/08
 Verified: Brenda Williams
 Effective: 7/1/08

Central Office

Community & Social Services Manager
Level 2-Manager
 (Chaplaincy Services Administrator- DC-SES)
 00071
11-9151-2 (9755) 020(140)

Managers, All Other
Level 1 - Executive
 (Regional Director of Institutions - DC)
 05813
10-9199-1 (8271) 023(930)

Columbia C.I.

Clergy
Level 3-Counseling & Social Work
 (Correctional Chaplaincy Services Specialist-SES)
 26690
21-2011-3(8099) 007(423)

Managers, All Other
Level 3 - Manager
 (Warden-DC)
 01793
11-9199-3 (7948) 021(540)

Managers, All Other
Level 2 - Manager
 (Assistant Warden- DC)
 21940
11-9199-2 (7941) 020(520)

Clergy
Level 3-Counseling & Social Work
 (Chaplain Supervisor-F/C-SES)
 02021
21-2011-3(5822) 007(420)

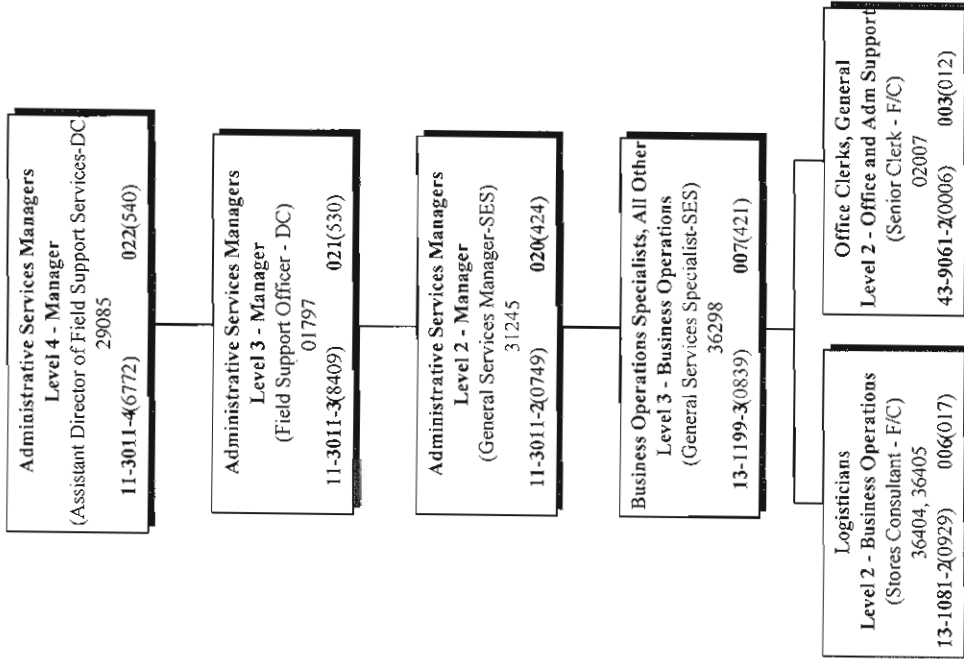
Clergy
Level 2-Counseling & Social Work
 (Chaplain-F/C)
 12499
21-2011-2(5819) 005(18)

Chaplain F/C #05400 deleted as part of the 2008-09 deletions.

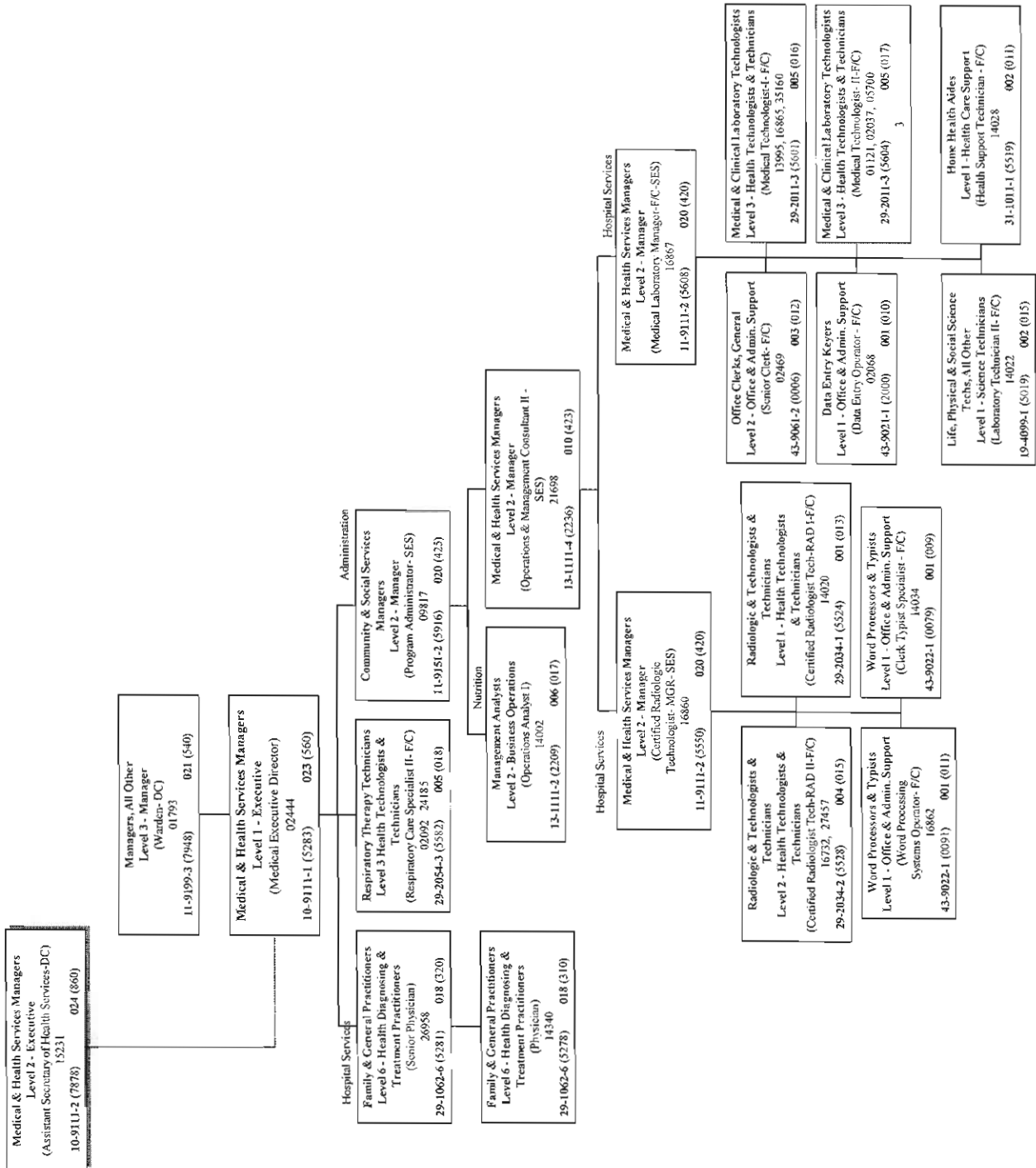
Department of Corrections 70
 Security & Institutional Management 32
 Lake City Service Center 20
 Region II 09
 Regional Medical Center 47-17
 Main - Warehouse - Canteen 47-17-02
 Main - Warehouse - Mailroom

Reception & Medical Center / Warehouse-Mailroom

Submitted: 7/8/04
 Verified by: B. Williams
 Effective: 7/2/04



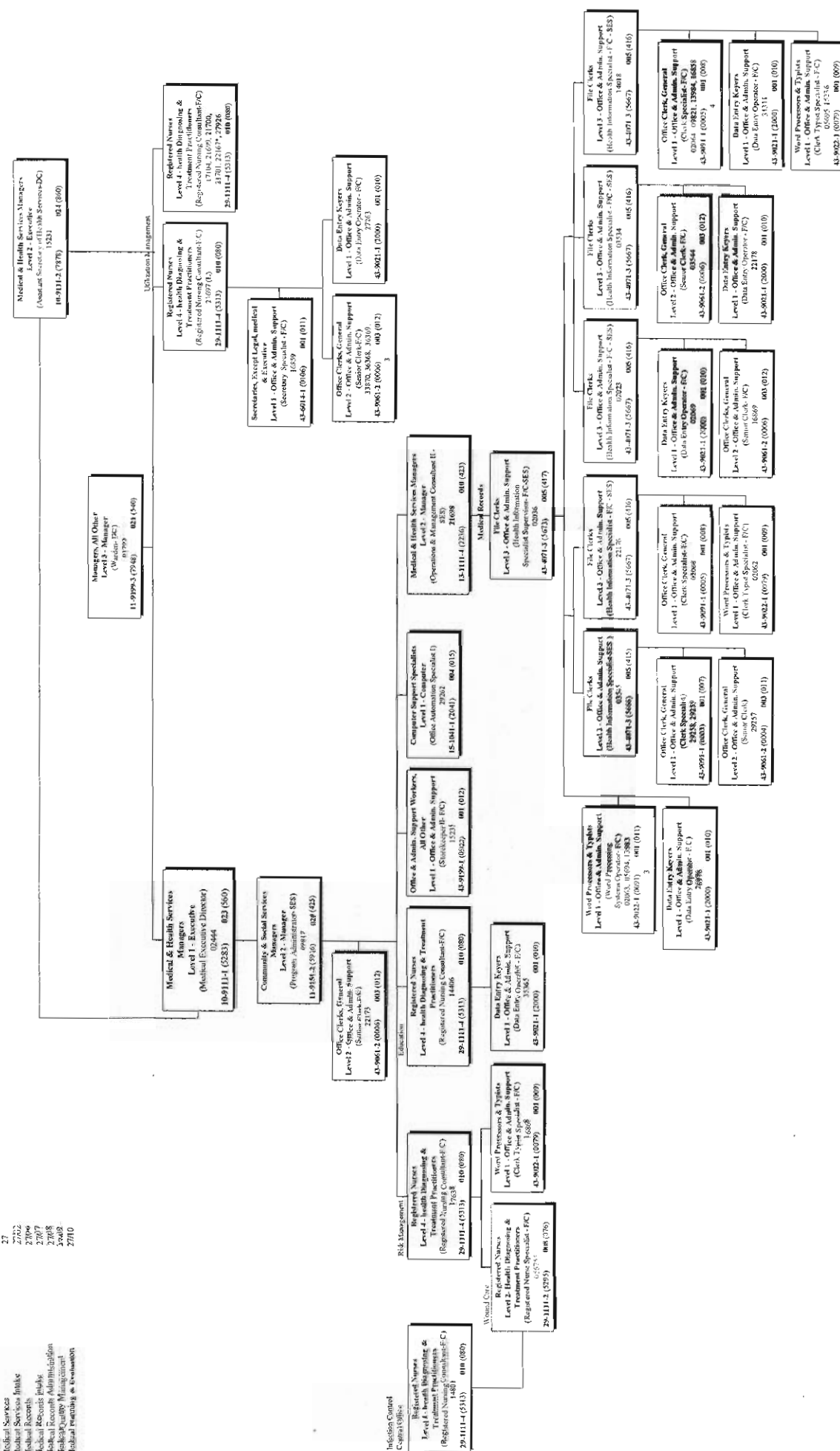
Logisticians - Level 2 (Stores Consultant-F/C) #36285 deleted due to outsourcing of Canteen services.



Department of Corrections
Lake City Service Center
Region II
Reception & Medical Center
Main
Medical Services
Medical Services Intake
Medical Records
Medical Records Inpatient
Medical Records Administration
Medical Quality Management
Medical Training & Evaluation

Health Services Administration, Quality Management & Medical Records
(Chart 1 of 6)

Submitted: 4/2/08
Verified: Brenda Williams
Effective: 4/1/08



See additional charts for Dental and Pharmacy Services, Mental Health, Medical Services and Nursing Services.

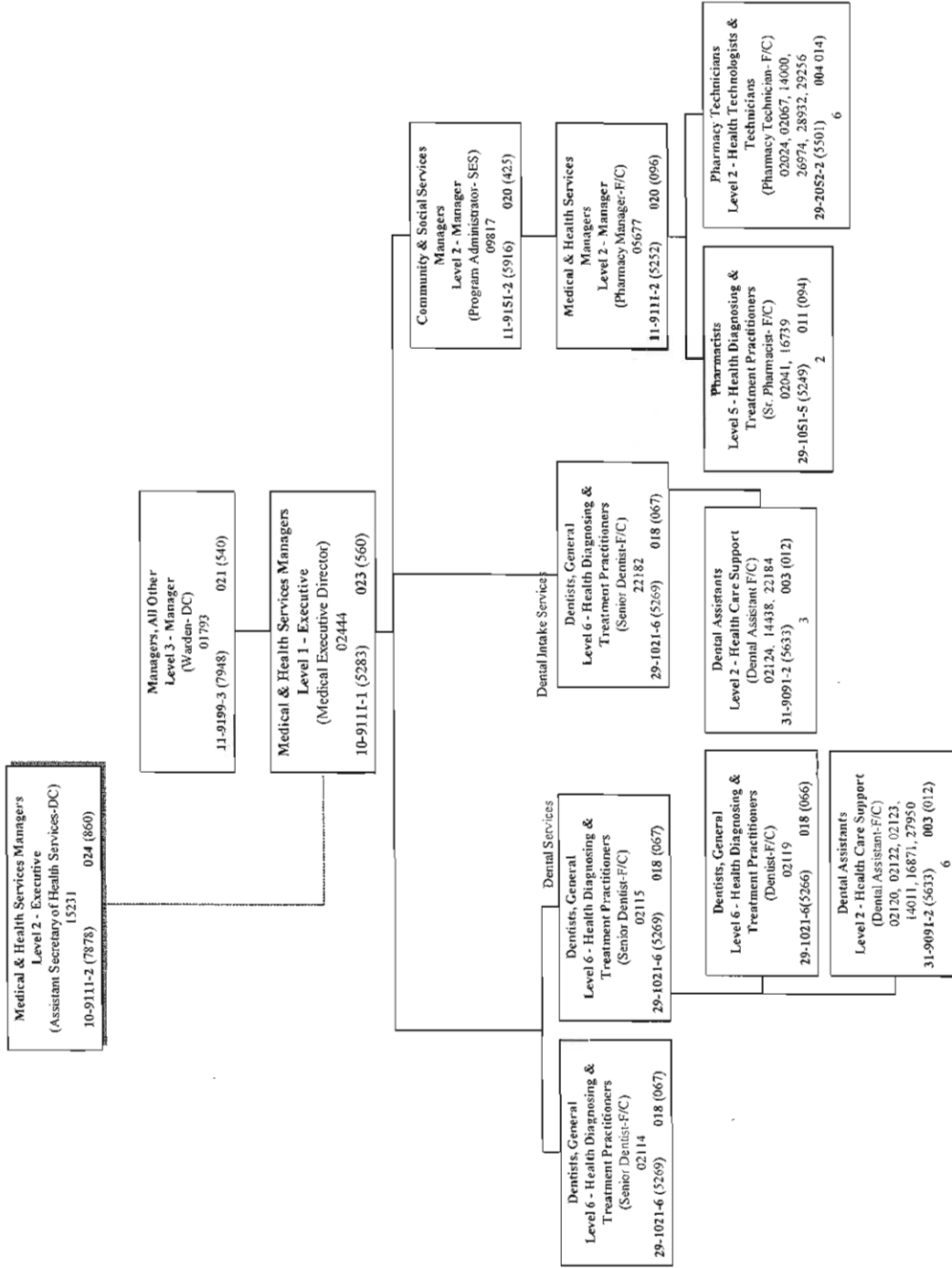
Registered Nurse Specialist JIC #06075 moved to report to Risk Management supervisor. Doris Liu, reporting to RN Consultant for Infection Control in Central Office.

Department of Corrections
 Lake City Service Center
 Region II
 North Florida Reception Center
 Main
 Mental Services
 Mental Inpatient Services
 Mental Intake Services
 Crisis Stabilization Unit
 Transitional Care Unit
 Dental Services
 Dental Intake Services

Reception & Medical Center
 Health Services-Dental & Pharmacy Services
 (Chart 2 of 6)

Submitted: 5/21/08
 Verified: Brenda Williams
 Effective: 5/16/08

70
 32
 20
 09
 49
 28
 28/01
 28/02
 28/03
 28/04
 29
 29/01



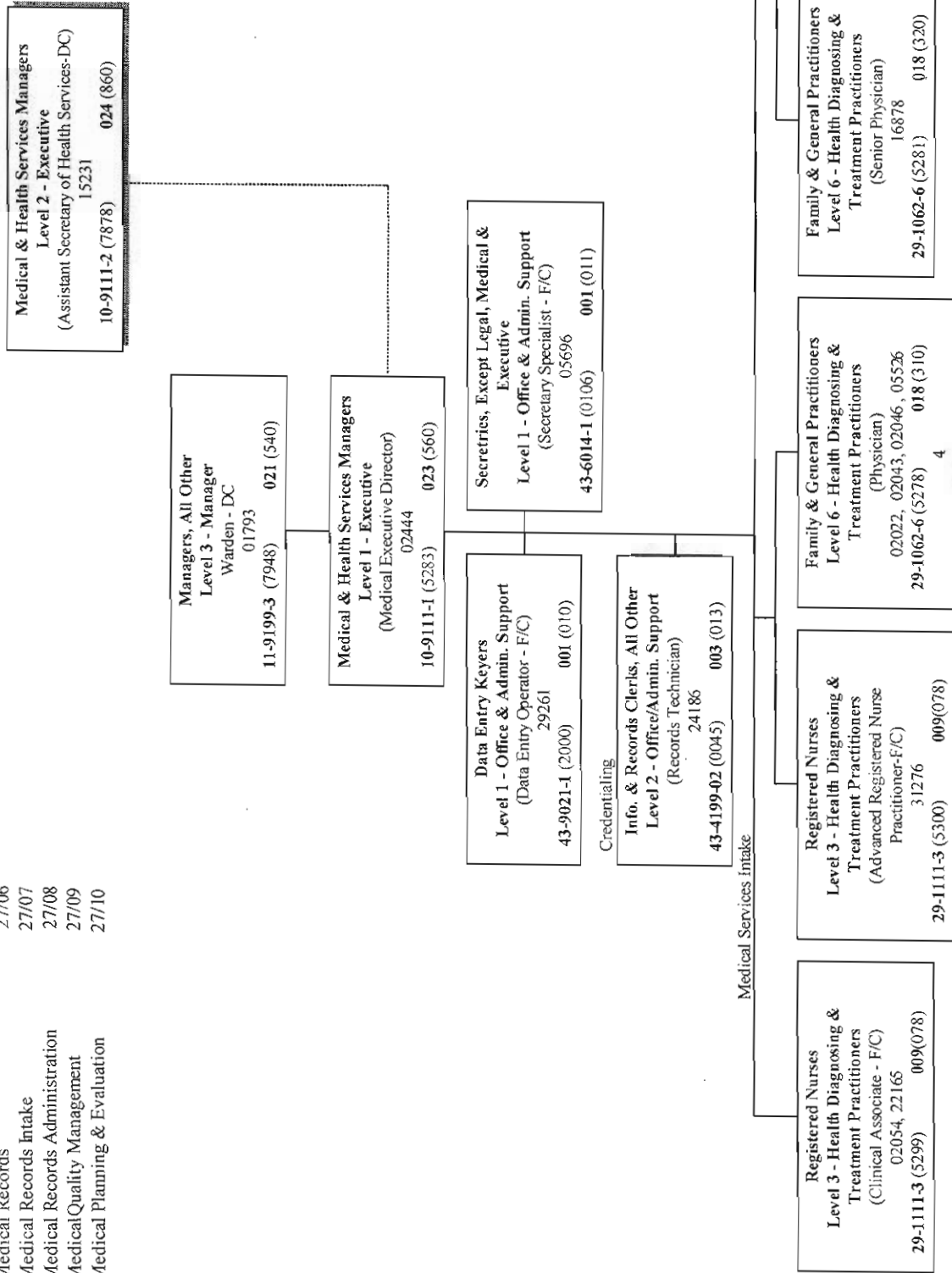
Dentist F/C #02118 transferred to Lancaster; C-1 and reclassified to Sr. Dentist F/C

See Additional Charts for Hospital
 Services, Medical Services, Medical
 Records and Mental Health Services

Submitted: 7/18/08
 Verified: Brenda Williams
 Effective: 7/25/08

**Reception & Medical Center
 Health Services - Medical Services (Chart 5 of 6)**

- 70 Department of Corrections
- 32 Lake City Service Center
- 20 Region II
- 09 North Florida Reception Center
- 49 Main
- 27 Medical Services
- 27/02 Medical Services Intake
- 27/06 Medical Records
- 27/07 Medical Records Intake
- 27/08 Medical Records Administration
- 27/09 Medical Quality Management
- 27/10 Medical Planning & Evaluation



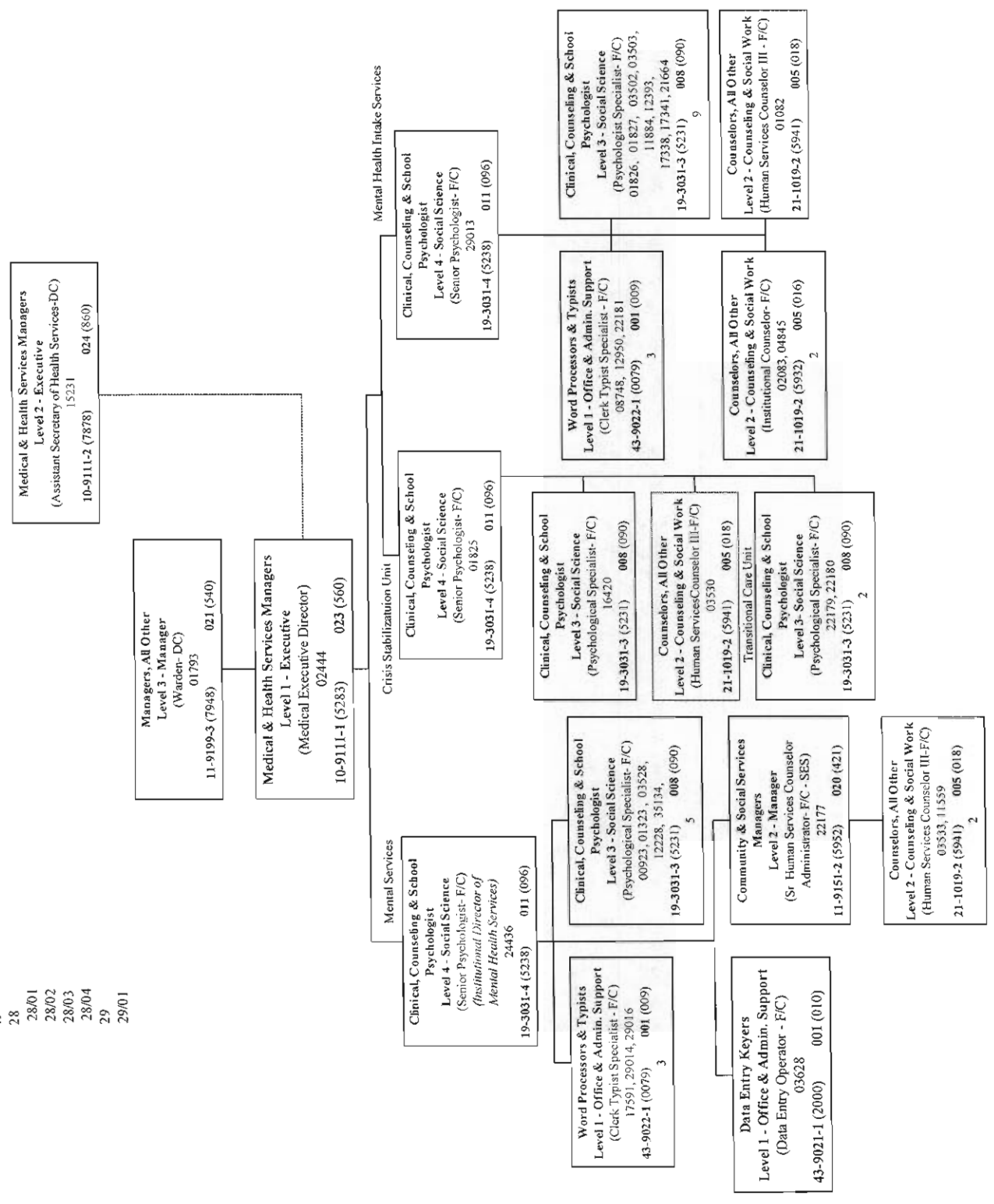
See Additional Charts for Dental & Pharmacy,
 Hospital Services, Administration, Mental Health
 Services, Nursing Services.

Sr. Physician #16609 transferred to Region I Health Services.

Submitted: 5/20/08
 Verified: Brenda Williams
 Effective: 5/16/08

Reception & Medical Center
 Health Services-Mental Health Services
 (Chart 3 of 6)

- 70 Department of Corrections
- 32 Lake City Service Center
- 20 Region II
- 09 North Florida Reception Center
- 49 Main
- 28 Mental Services
- 28/01 Mental Inpatient Services
- 28/02 Mental Intake Services
- 28/03 Crisis Stabilization Unit
- 28/04 Transitional Care Unit
- 29 Dental Services
- 29/01 Dental Intake Services



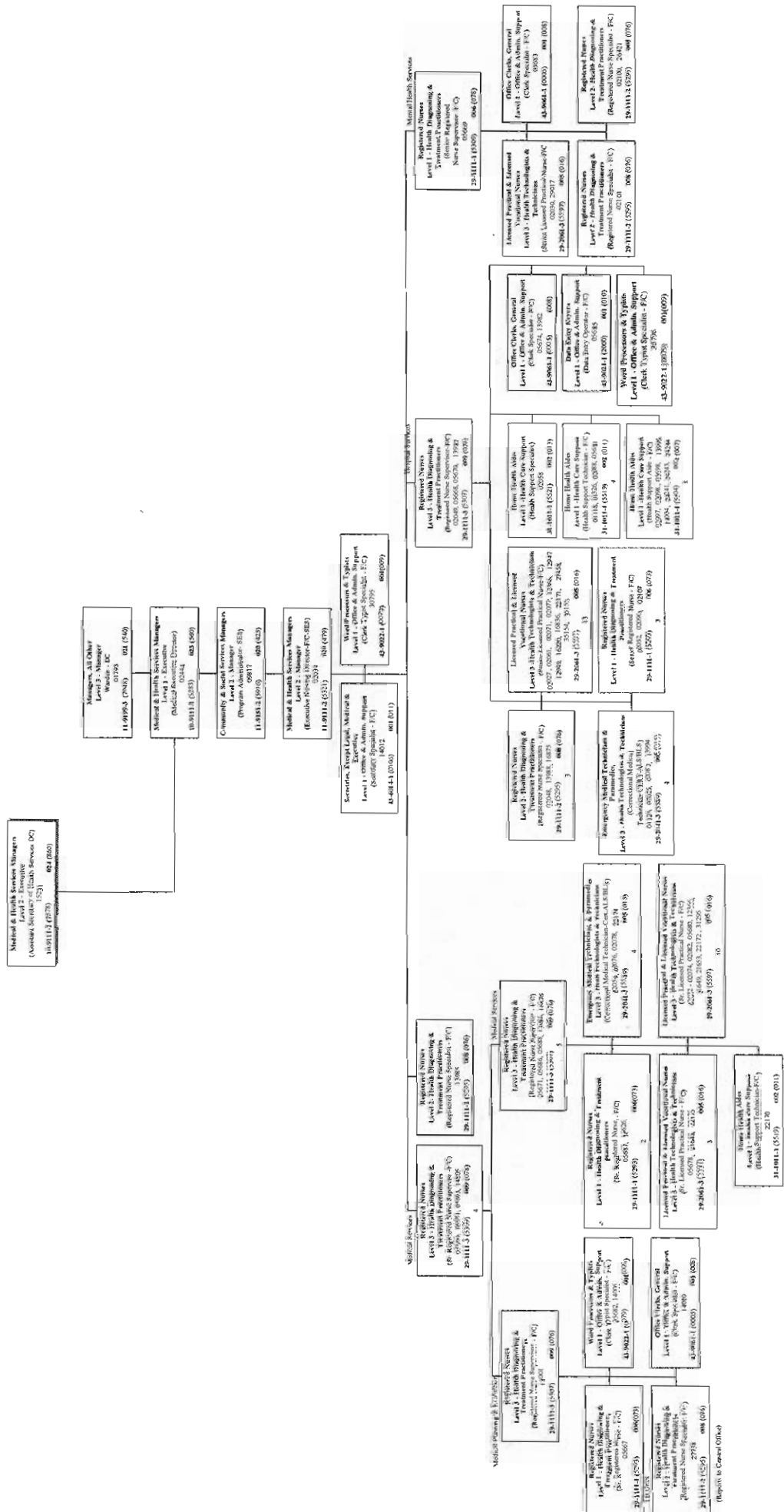
See Additional Charts for Hospital Services, Pharmacy and Dental Services, Medical Services & Medical Records, and Nursing Services

Human Services Counselor III-F/C #02042 deleted.

Department of Convalescent
 Lake City, 34755 Center
 30
 North Florida Reception Center
 45
 MRI
 48
 Medical Services
 27
 2702
 2703
 2704
 2705
 2706
 2707
 2708
 2709
 2710
 Medical Records Administration
 Medical Quality Management
 Medical Planning & Evaluation

Reception & Medical Center
 Health Services - Nursing Service (Chart 6 of 6)

Submitted: 4/2008
 Verified: Brenda Williams
 Effective: 5/16/08

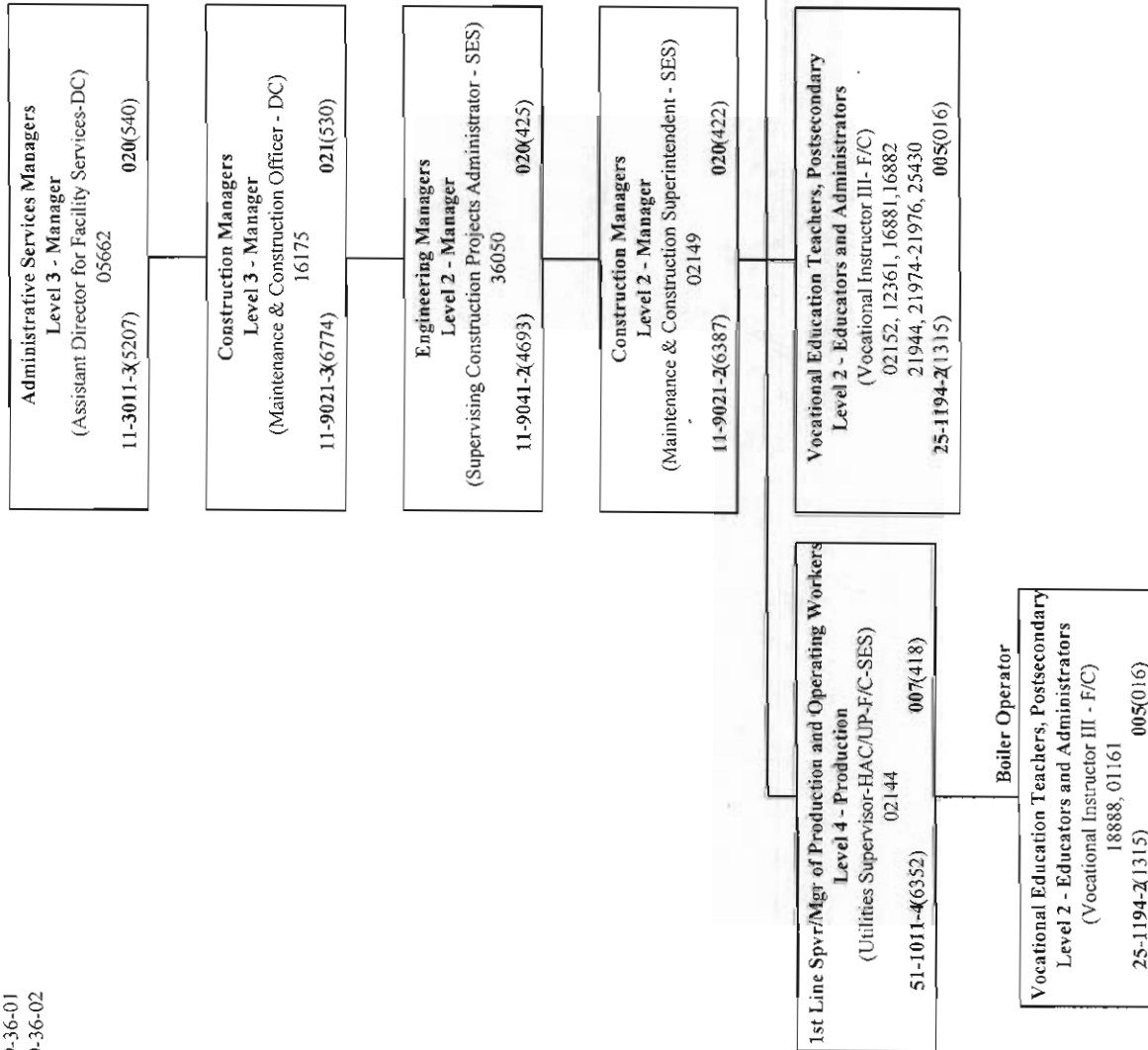


Department of Corrections
 Security & Institutional Mgmt
 Lake City Service Center
 Reception & Medical Center
 Main - Maintenance
 Main - Maintenance - Utilities
 Main- Maintenance - Fleet

70
 32
 09
 49-36
 49-36-01
 49-36-02

RECEPTION & MEDICAL CENTER
 FACILITIES SERVICES: MAINTENANCE & CONSTRUCTION

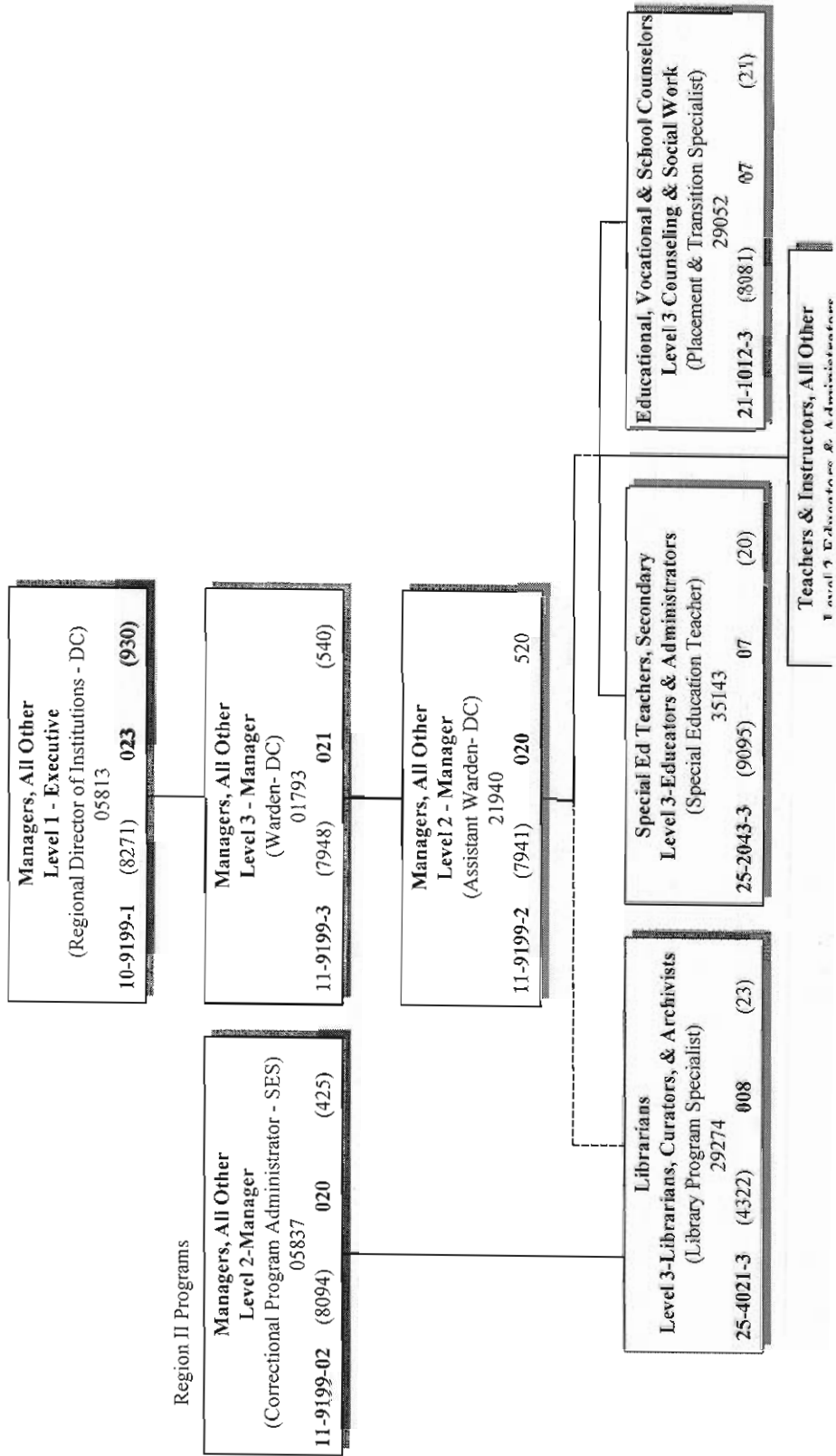
Submitted: 3-14-07
 Verified by: Christie Green
 Effective: 3-9-07



Submitted: 5/19/2006
 Verified: Brenda Williams
 Effective: 5/19/2006

Reception and Medical Center
 Program Services

70 Department of Corrections
 32 Lake City Service Center
 20 Region II
 09 North Florida Reception Center
 49 Main
 30 Library Services
 32 Wellness Education
 33 Transition
 37 Academic
 37/01 Vocational
 37/02 Administration



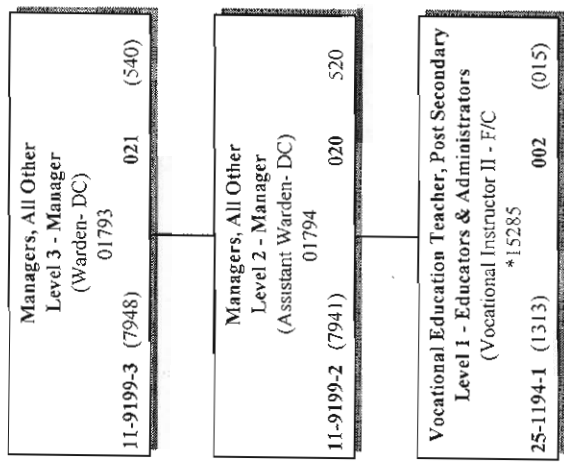
Teachers & Instructors, All Other
Level 2-Educators & Administrators
(Wellness Education Specialist II- F/C)
02134
25-3099-2 (5568) 05 (20)

Library Program Specialist #29274 placed under the supervision of the Correctional Program Administrator.

Department of Corrections 70
 Security & Institutional Management 32
 Administrative Service Center 20
 Region II 09
 Reception & Medical Center 49-01
 Main-Warden's Office 49-15-91
 Main Food Service Grant

RECEPTION & MEDICAL CENTER
Food Service

Submitted: 12-7-05
 Verified by: Christie Green
 Effective: 12-16-05

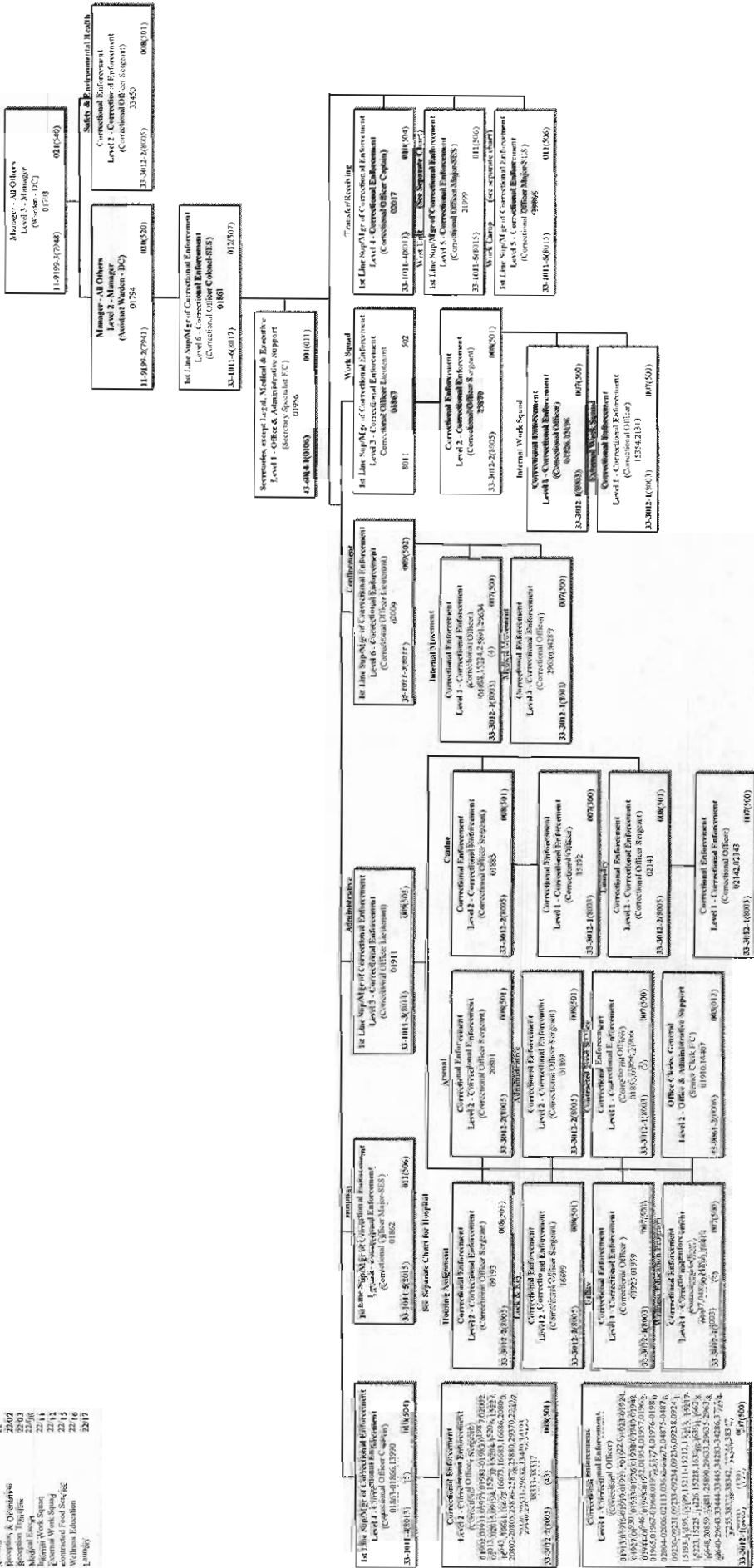


Position 15285 transferred from Madison C 1 to RMC for the Child Nutrition Program effective 12-16-05

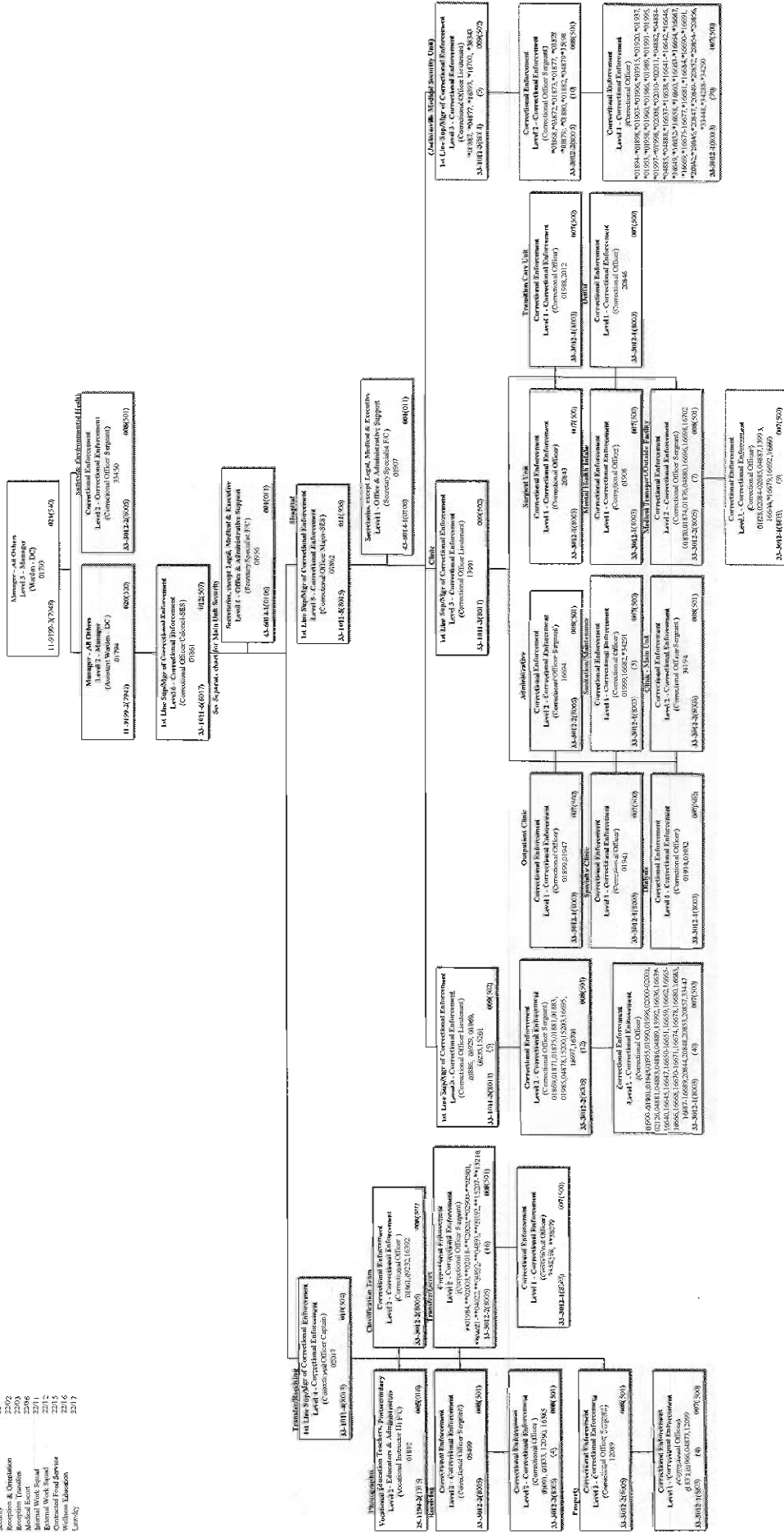
Department of Corrections
 Reception & Medical Center
 Administration Services Center
 Region II
 Reception & Medical Center
 Main Unit
 31
 Reception & Orientation
 Reception Transfer
 21-93
 Medical Escort
 22-11
 22-14
 22-15
 Contracted Food Service
 22-16
 22-17
 Laundry

Reception & Medical Center
 Main Unit

Submitted: 3-7-206
 Verified By: Chris Green
 Effective Date: 5-8-16



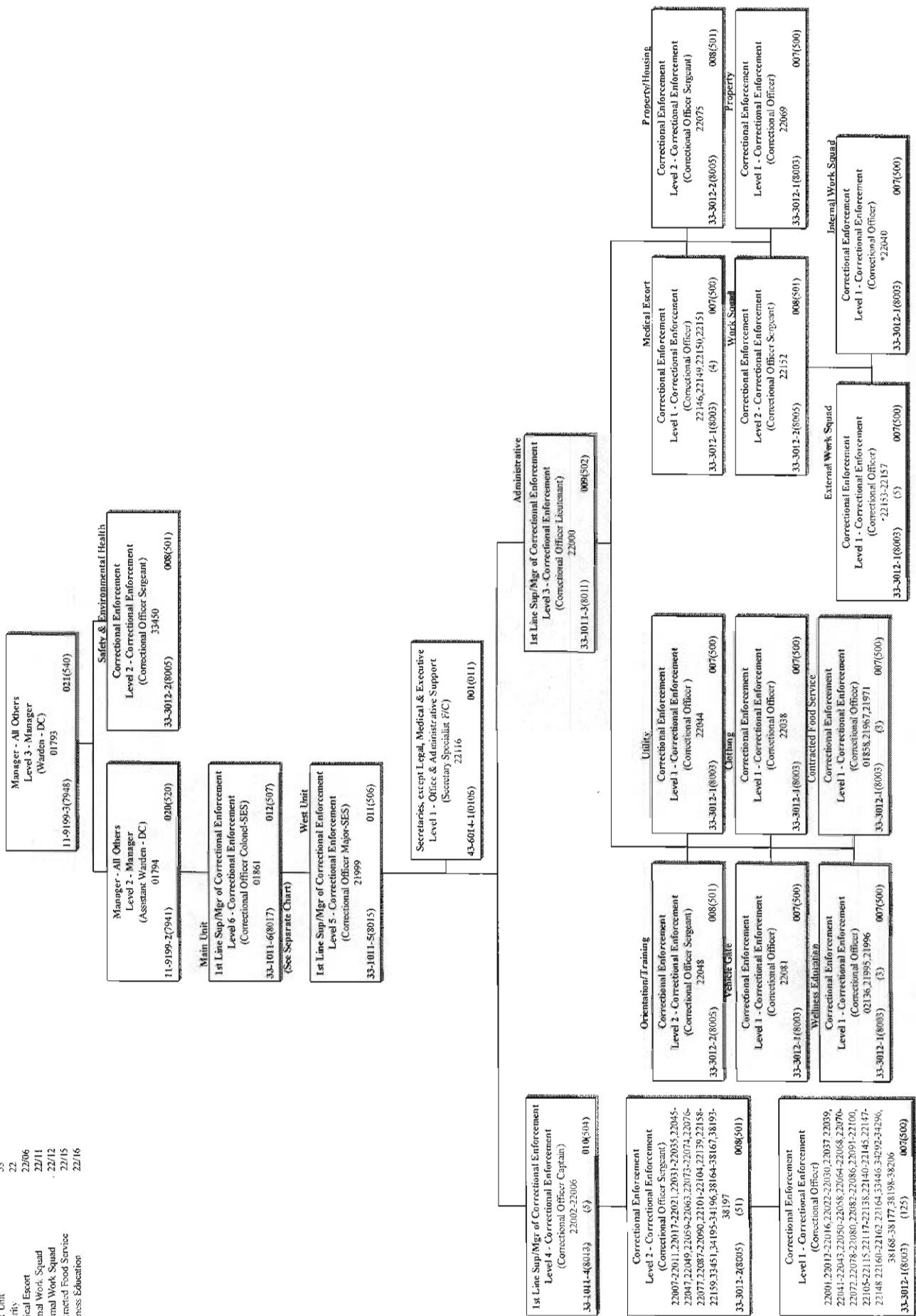
- 31 Department of Correction
- 32 Jacksonville Sheriff's Office
- 33 Reception & Medical Center
- 34 Reception & Medical Center
- 35 Reception & Medical Center
- 36 Reception & Medical Center
- 37 Reception & Medical Center
- 38 Reception & Medical Center
- 39 Reception & Medical Center
- 40 Reception & Medical Center
- 41 Reception & Medical Center
- 42 Reception & Medical Center
- 43 Reception & Medical Center
- 44 Reception & Medical Center
- 45 Reception & Medical Center
- 46 Reception & Medical Center
- 47 Reception & Medical Center
- 48 Reception & Medical Center
- 49 Reception & Medical Center
- 50 Reception & Medical Center
- 51 Reception & Medical Center
- 52 Reception & Medical Center
- 53 Reception & Medical Center
- 54 Reception & Medical Center
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- 56 Reception & Medical Center
- 57 Reception & Medical Center
- 58 Reception & Medical Center
- 59 Reception & Medical Center
- 60 Reception & Medical Center
- 61 Reception & Medical Center
- 62 Reception & Medical Center
- 63 Reception & Medical Center
- 64 Reception & Medical Center
- 65 Reception & Medical Center
- 66 Reception & Medical Center
- 67 Reception & Medical Center
- 68 Reception & Medical Center
- 69 Reception & Medical Center
- 70 Reception & Medical Center



Department of Corrections
 Administrative Service Center
 Region II
 Reception & Medical Center
 Main Unit
 West Unit
 Security
 Medical Escort
 Internal Work Squad
 External Work Squad
 Contracted Food Service
 Wellness Education

Submitted: October 11, 2004
 Verified By: L. Hite
 Effective Date: November 5, 2004

Reception & Medical Center West Unit

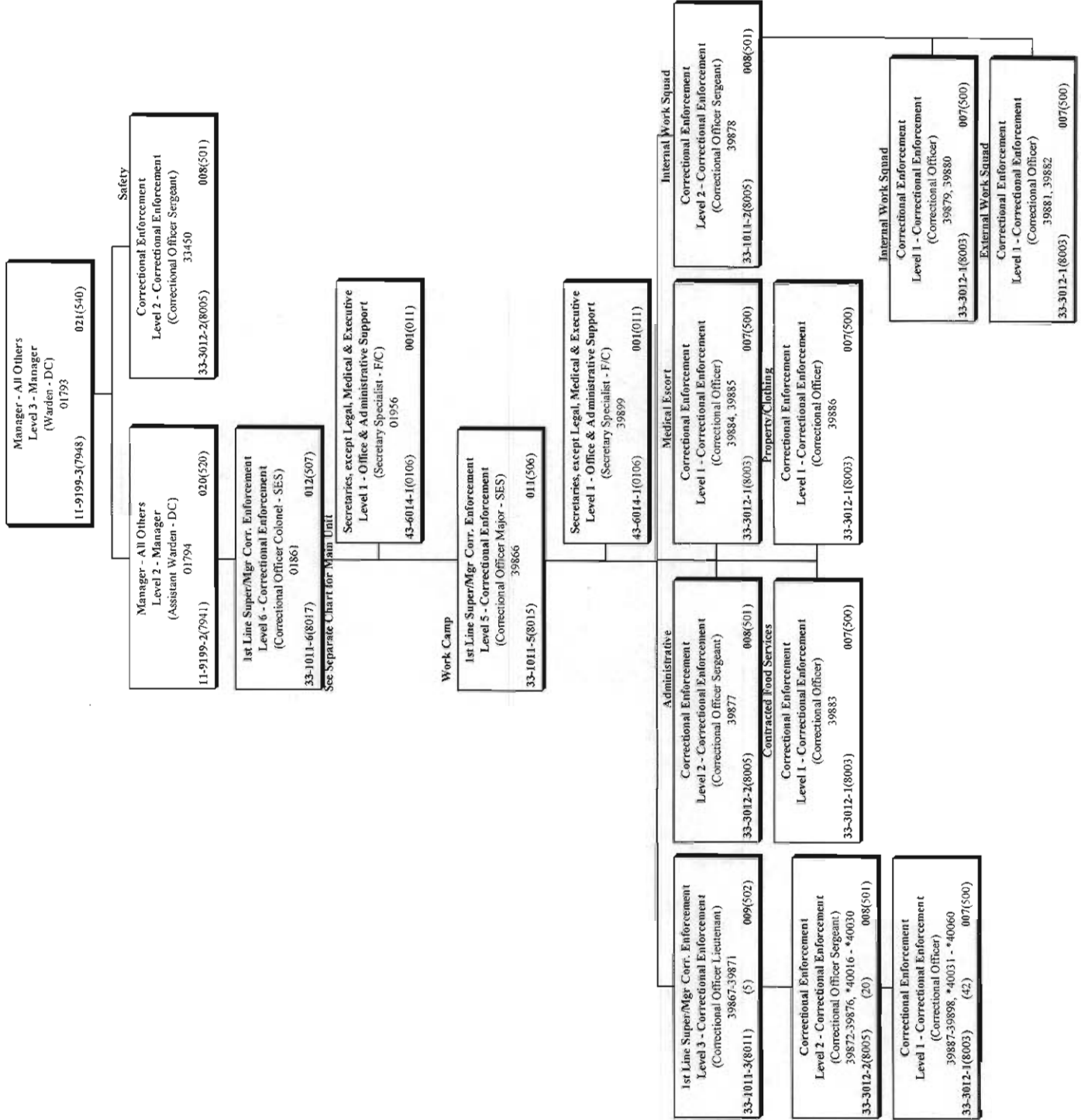


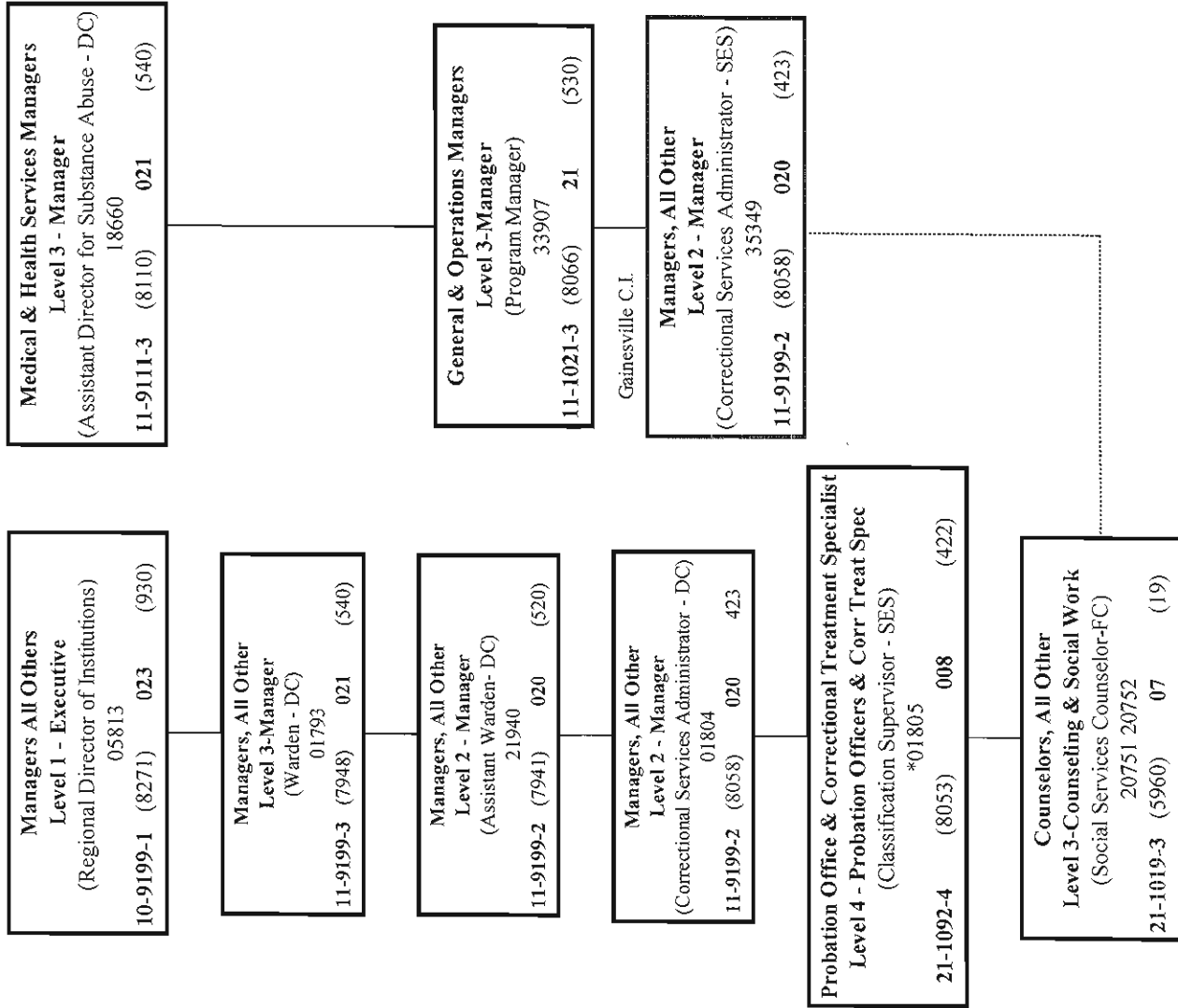
Positions 22153-22157, Correctional Officer transferred from Internal Work Squad to External Work Squad.
 position 22140, Correctional Officer transferred from External Work Squad to Internal Work Squad effective 11/5/04

70 Department of Corrections
 32 Lake City Service Center - Institution
 30 Region II
 09 Reception & Medical Center
 49/72 Main Unit - Security
 50/72 Work Camp - Security
 50/72/06 Medical Escort
 50/22/11 Internal Work Squad
 50/22/12 External Work Squad
 50/22/15 Contracted Food Service

Reception & Medical Center
 Work Camp - Security

Submitted 1-23-06
 Verified by: Christie Green
 Effective: 6-16-06



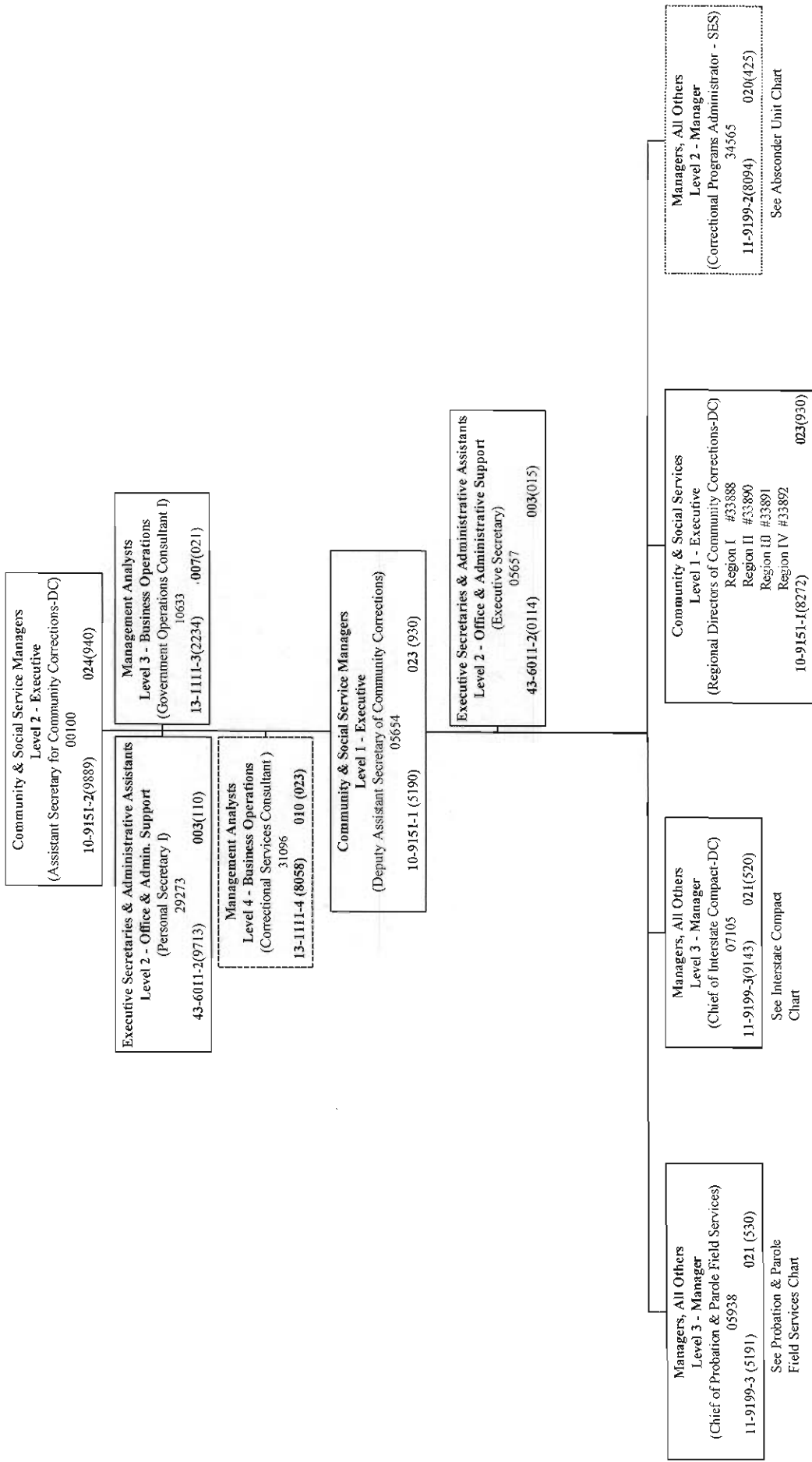


*Chart reflects change in supervisory structure.

DEPARTMENT OF CORRECTIONS 70
 ASSISTANT SECRETARY FOR COMMUNITY 40
 CORRECTIONS
 DEPUTY ASST. SECRETARY FOR 10
 COMMUNITY CORRECTIONS
 PROBATION & PAROLE FIELD SERVICES 10
 INTERSTATE COMPACT 11
 ABSCONDER UNIT 20

Central Office - Community Corrections
 Overview

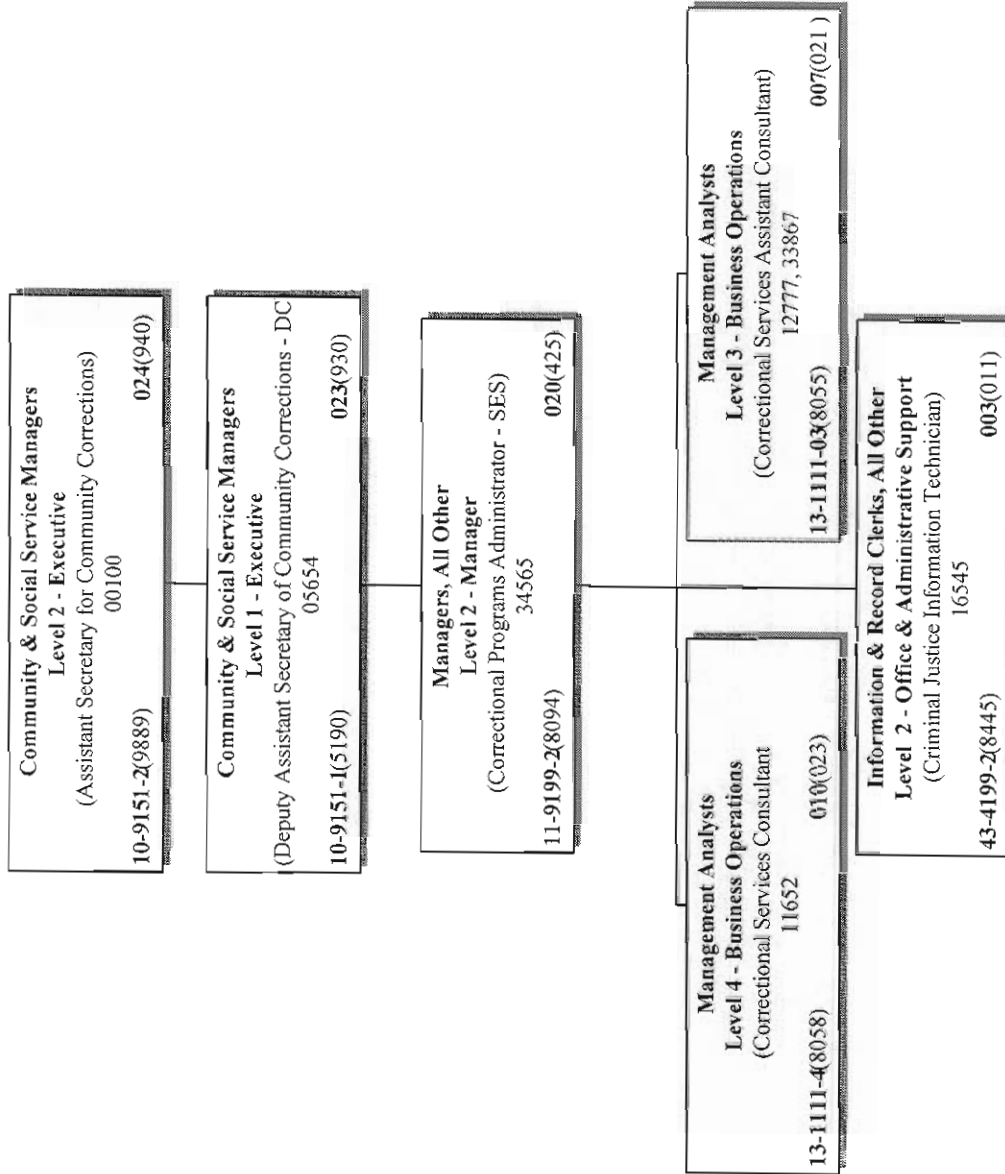
SUBMITTED: 7-1-08
 VERIFIED BY: Lillie McGriff
 EFFECTIVE: 7-1-08



*31096 Senior Clerk reclassified to Correctional Services Consultant, effective 11-4-05. Position remains coded to Substance Abuse-Central Office, pending re-org

Central Office Community Corrections
 ABSCONDER UNIT

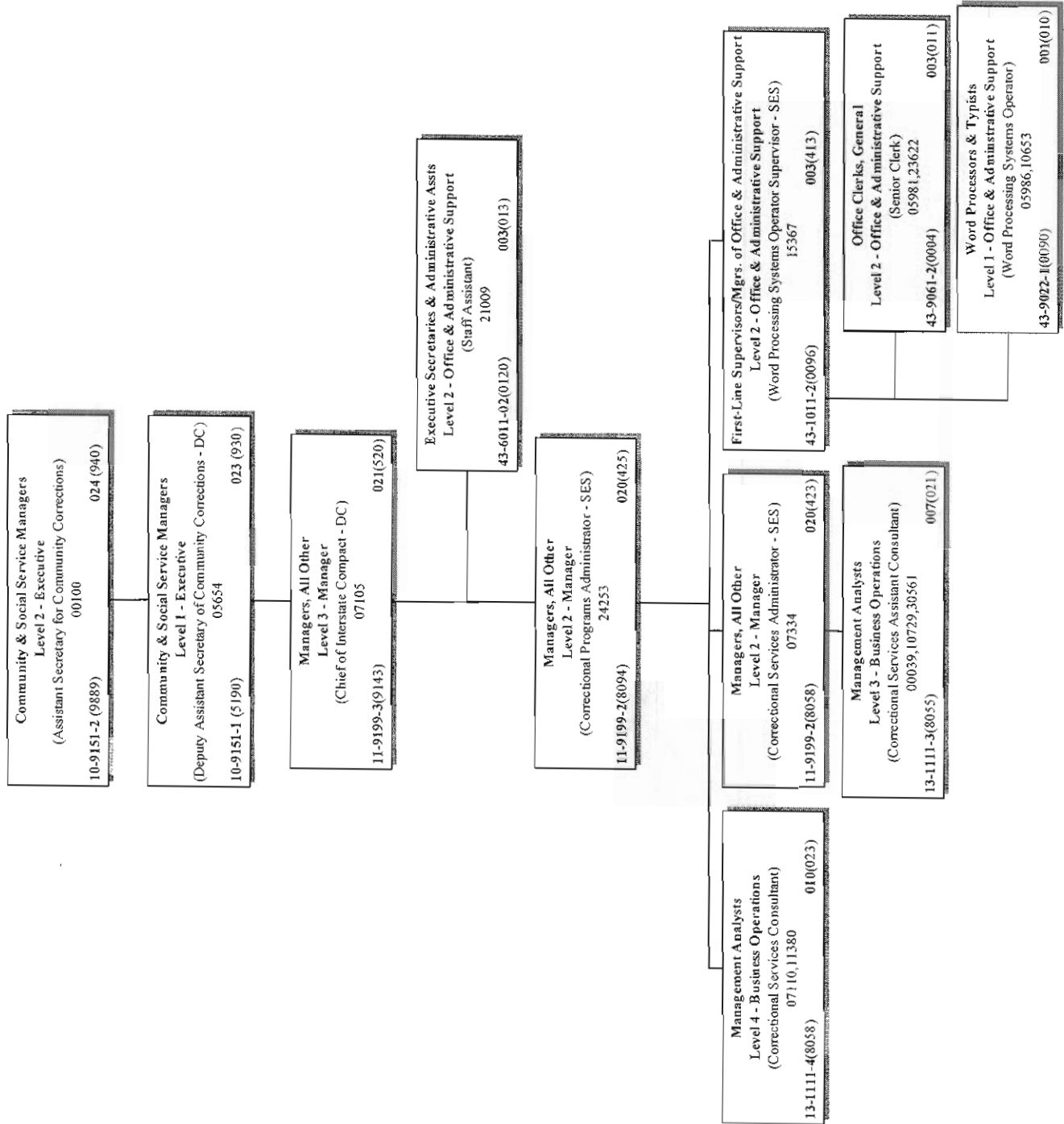
Submitted: 7-30-08
 Verified by: L. McGriff
 Effective Date: 7-1-08



33867 CSAC reporting change to 34565 CPA-SES from 28108 CPA-SES, 28108 reclassified/transferred to Staff Development

Pending RE-ORG -
 Position 37180-to Reclassify
 from Assistant Director of
 Transition Services to Chief
 of Community Programs;
 will supervise the CPA-SES
 34565/ Absconder Unit.

Central Office Community Corrections
 INTERSTATE COMPACT

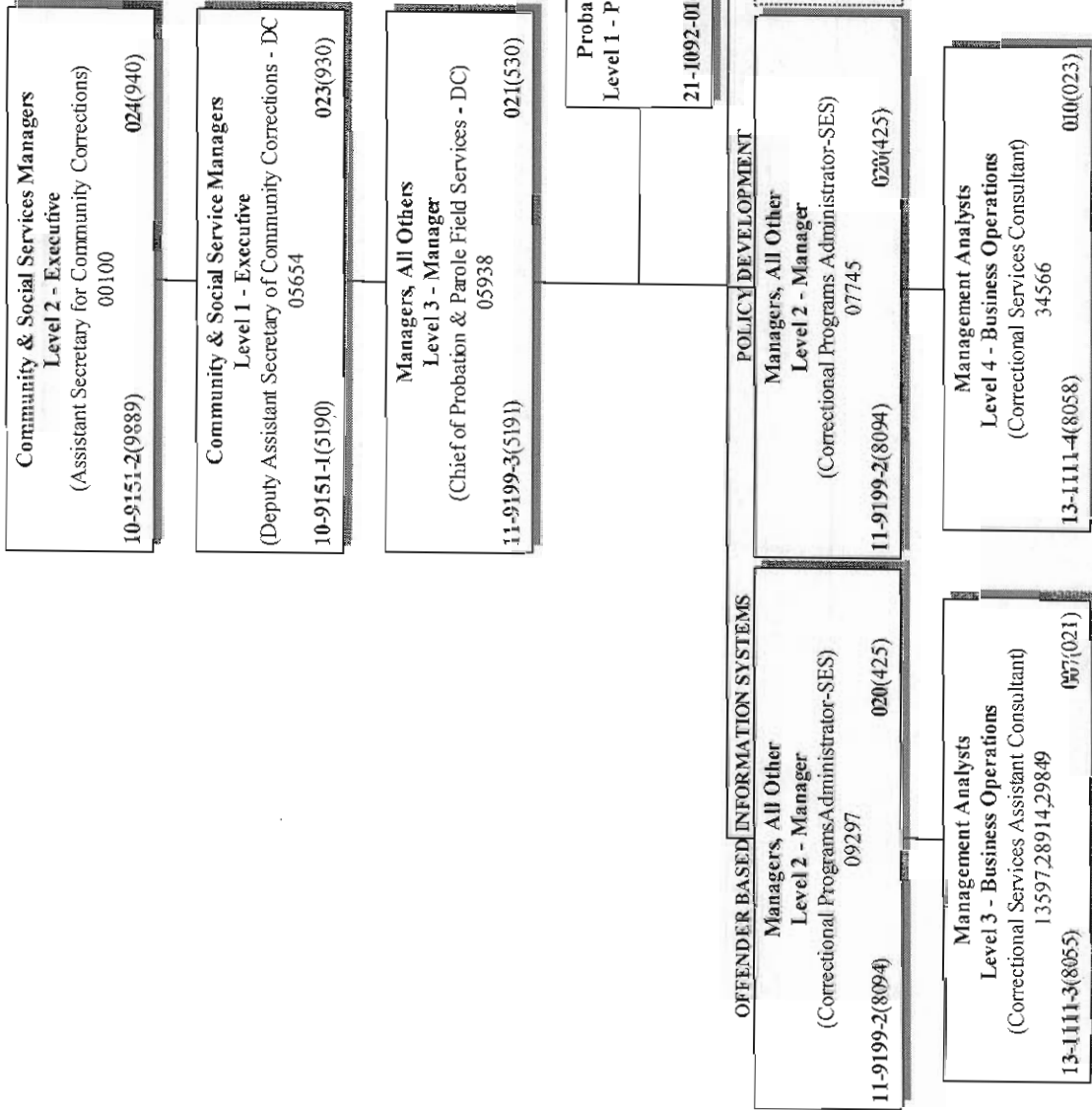


Abolished, eff. 7-1-08: #00038 Clerk Specialist F/C and #15366 WPSO

Department of Corrections 70
 Assistant Secretary for Community Corrections 40
 Community Operations 10
 Probation & Parole Field Services 10 10
 Sentencing Guidelines 10 10 01

**COMMUNITY CORRECTIONS
 PROBATION & PAROLE FIELD SERVICES**

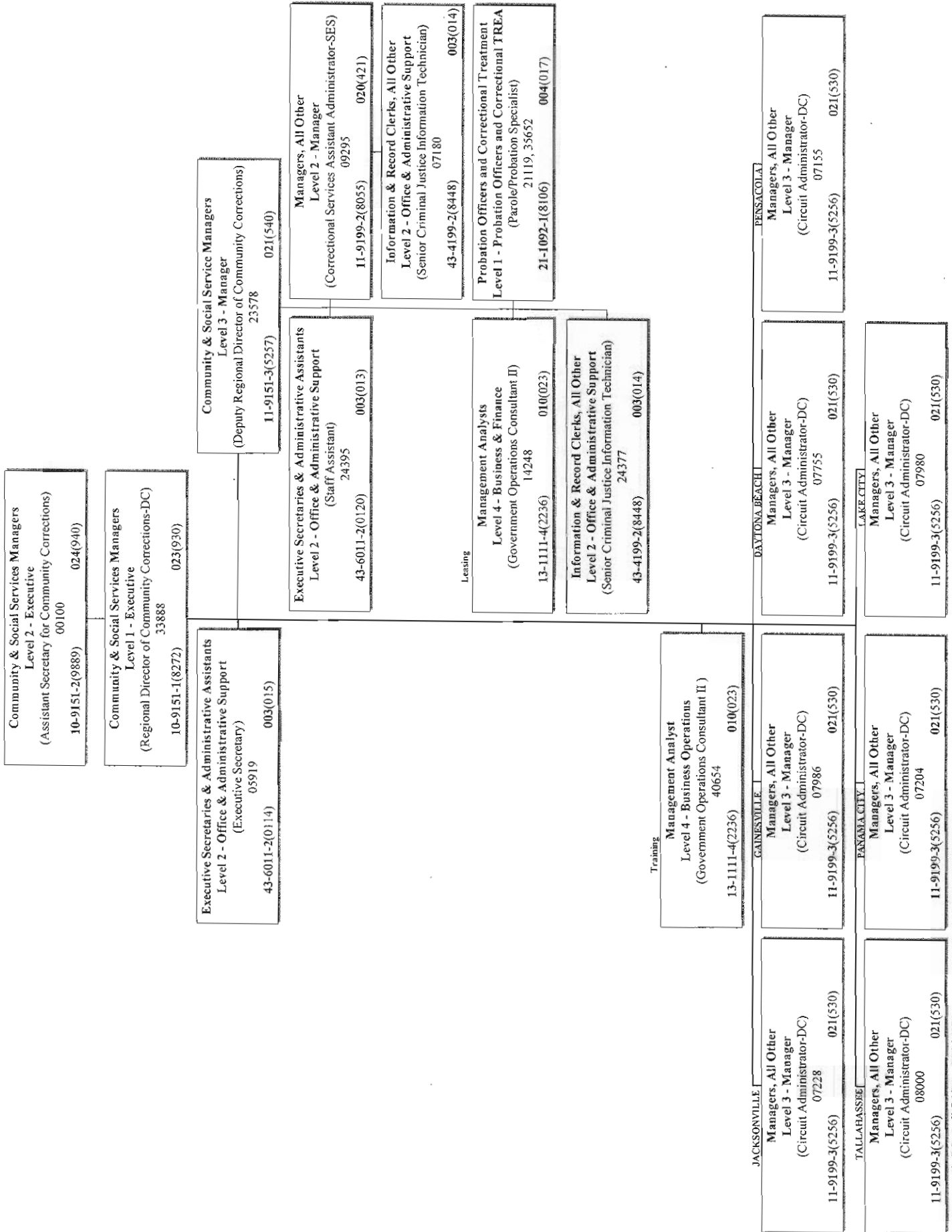
Submitted : 7-24-08
 Verified by: Lillie McGriff
 Effective: 7-1-08



Abolished, eff. 7-1-08; #07502 Correctional Programs Administrator

position 33867-CSAC to
 move from Programs to
 Community Correction to
 be supervised by position
 28108-CPA-SES, pending
 re-org

COMMUNITY CORRECTIONS
 Region I



COMMUNITY CORRECTIONS
Region II

<p>Community & Social Services Managers Level 2 - Executive (Assistant Secretary for Community Corrections) 00100 024 (940) 10-9151-2 (9889)</p>	<p>Community & Social Services Managers Level 1 - Executive (Regional Director of Community Corrections-DC) 33890 023 (930) 10-9151-1 (8272)</p>	<p>Community & Social Service Managers Level 3 - Manager (Deputy Regional Director of Community Corrections) 23741 021 (540) 11-9151-3 (5257)</p>	<p>Managers, All Other Level 2 - Manager (Correctional Services Assistant Administrator-SES) 07446 020 (421) 11-9199-2 (8055)</p>
<p>Executive Secretaries & Administrative Assistants Level 2 - Office & Administrative Support (Executive Secretary) 05871 003 (015) 43-6011-2 (0114)</p>	<p>Executive Secretaries & Administrative Assistants Level 2 - Office & Administrative Support (Staff Assistant) 25849 003 (013) 43-6011-2 (0120)</p>	<p>Managers, All Other Level 2 - Office & Administrative Support (Senior Criminal Justice Information Technician) 07358 003 (014) 43-4199-2 (8448)</p>	<p>Information & Record Clerks, All Other Level 2 - Office & Administrative Support (Senior Criminal Justice Information Technician) 15706 004 (017) 21-1092-1 (8106)</p>
<p>Management Analysts Level 4 - Business Operations (Government Operations Consultant II) 32544 010 (023) 13-1111-4 (2236)</p>	<p>Information & Record Clerks, All Other Level 2 - Office & Administrative Support (Senior Criminal Justice Information Technician) 23845 003 (014) 43-4199-2 (8448)</p>	<p>Managers, All Other Level 3 - Manager (Circuit Administrator-DC) 07721 021 (530) 11-9199-3 (5256)</p>	<p>Managers, All Other Level 3 - Manager (Circuit Administrator-DC) 07721 021 (530) 11-9199-3 (5256)</p>
<p>Management Analysts Level 4 - Business Operations (Government Operations Consultant II) 40655 010 (023) 13-1111-4 (2236)</p>	<p>Managers, All Other Level 3 - Manager (Circuit Administrator-DC) 07865 021 (530) 11-9199-3 (5256)</p>	<p>Managers, All Other Level 3 - Manager (Circuit Administrator-DC) 07413 021 (530) 11-9199-3 (5256)</p>	<p>Managers, All Other Level 3 - Manager (Circuit Administrator-DC) 07479 021 (530) 11-9199-3 (5256)</p>
<p>Management Analysts Level 4 - Business Operations (Government Operations Consultant II) 40655 010 (023) 13-1111-4 (2236)</p>	<p>Managers, All Other Level 3 - Manager (Circuit Administrator-DC) 07865 021 (530) 11-9199-3 (5256)</p>	<p>Managers, All Other Level 3 - Manager (Circuit Administrator-DC) 07413 021 (530) 11-9199-3 (5256)</p>	<p>Managers, All Other Level 3 - Manager (Circuit Administrator-DC) 07479 021 (530) 11-9199-3 (5256)</p>

COMMUNITY CORRECTIONS
 Region III

Community & Social Services Managers
 Level 2 - Executive
 (Assistant Secretary for Community Corrections)
 00100 024(940)
 10-9151-2(9889)

Community & Social Services Managers
 Level 1 - Executive
 (Regional Director of Community Corrections-DC)
 33891 023(930)
 10-9151-1(8272)

Executive Secretaries & Administrative Assistants
 Level 2 - Office & Administrative Support
 (Executive Secretary)
 05902 003(015)
 43-6011-2(0114)

Community & Social Service Managers
 Level 3 - Manager
 (Deputy Regional Director of Community Corrections)
 15665 021(540)
 11-9151-3(5257)

Executive Secretaries & Administrative Assistants
 Level 2 - Office & Administrative Support
 (Staff Assistant)
 21009 003(013)
 43-6011-2(0120)

Managers, All Other
 Level 2 - Manager
 (Correctional Services Assistant Administrator-SES)
 07668 020(421)
 11-9199-2(8055)

Management Analysts
 Level 4 - Business & Finance
 (Government Operations Consultant II)
 02174 010(023)
 13-1111-4(2236)

Management Analysts
 Level 4 - Business Operations
 (Correctional Services Consultant)
 10707, 23697 021(023)
 11-9199-3(8058)

Probation Officers and Correctional Treatment
 Level 1 - Probation Officers and Correctional TREA
 (Parole/Probation Specialist)
 05903, 35662 004(017)
 21-1092-1(8106)

Management Analyst
 Level 4 - Business Operations
 (Government Operation Consultant II)
 40656 010(023)
 13-1111-4(2236)

Managers, All Other
 Level 3 - Manager
 (Circuit Administrator-DC)
 07627 021(530)
 11-9199-3(5256)

Managers, All Other
 Level 3 - Manager
 (Circuit Administrator-DC)
 07313 021(530)
 11-9199-3(5256)

Managers, All Other
 Level 3 - Manager
 (Circuit Administrator-DC)
 07698 021(530)
 11-9199-3(5256)

FT. MYERS

CLEARWATER

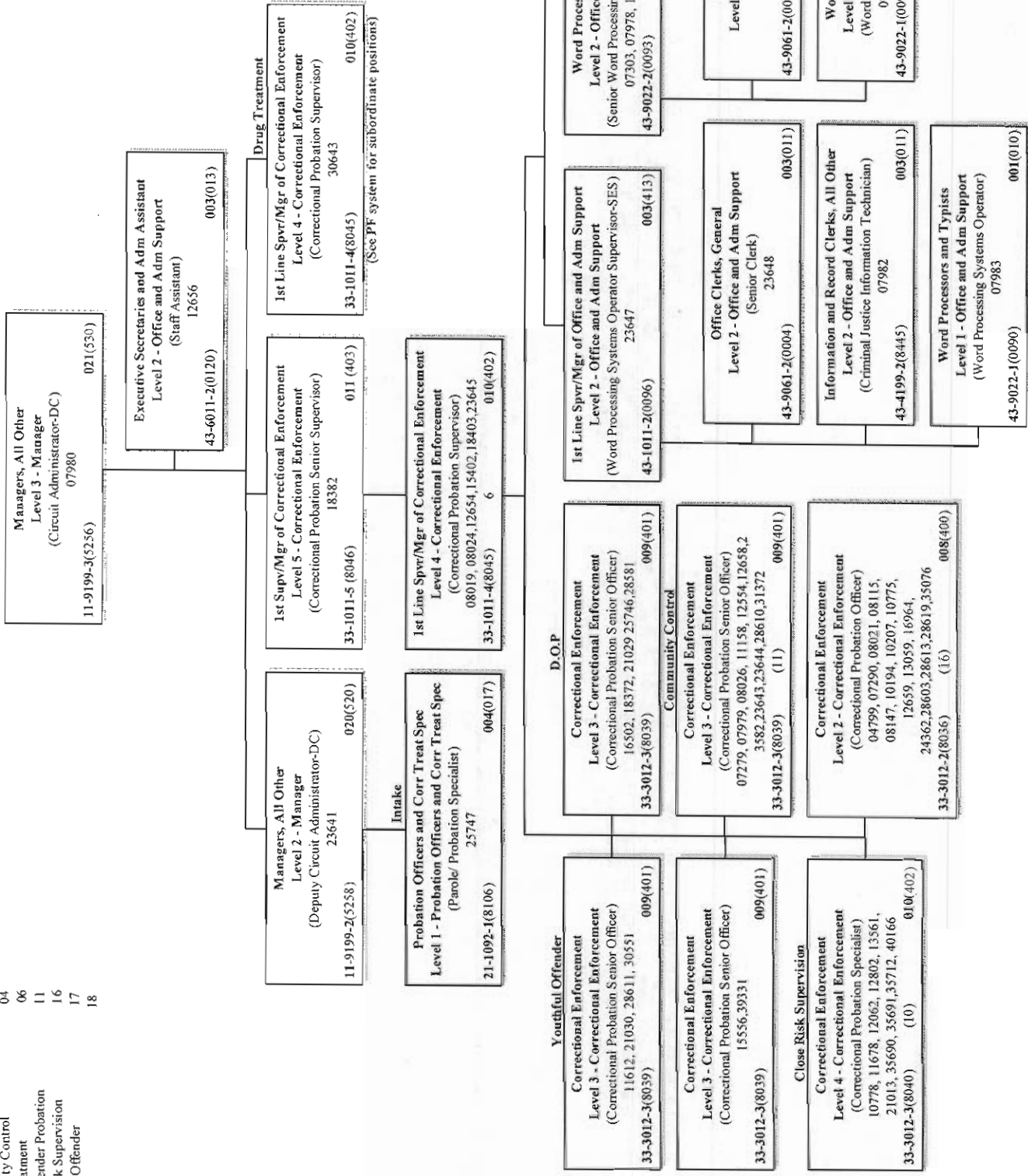
TAMPA

SARASOTA

- 70 Department of Corrections
- 42 Lake City Service Center
- 10 Region II
- 03 Lake City Circuit
- 04 Community Control
- 06 Drug Treatment
- 11 Drug Offender Probation
- 16 Close Risk Supervision
- 17 Youthful Offender
- 18 Intake

LAKE CITY CIRCUIT 03

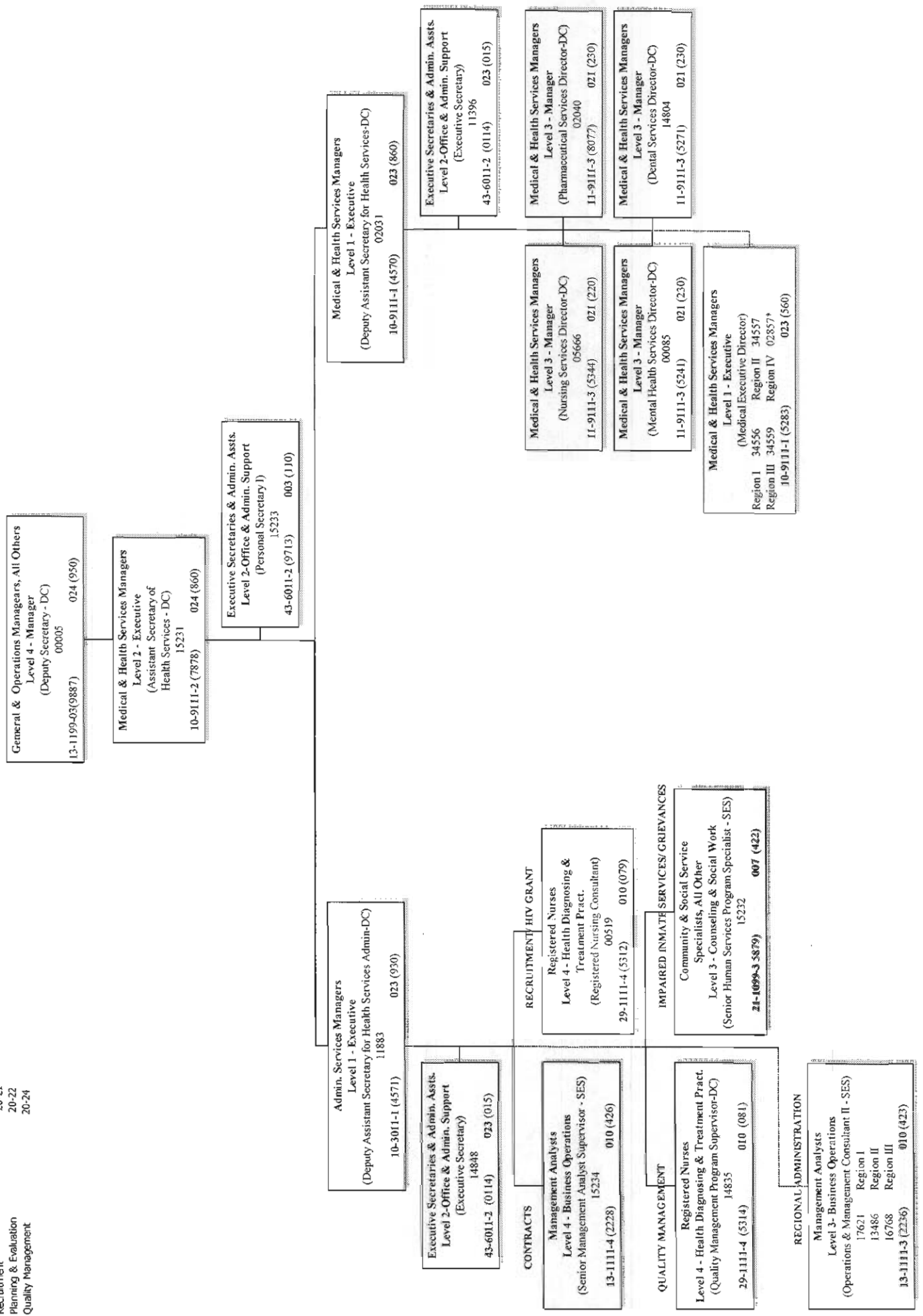
Submitted: 8-7-2008
 Verified by: Lillie McOriff
 Effective: 8-8-2008



16964 CPO transferred from Circuit 4 to Circuit 3, effective 8-8-08

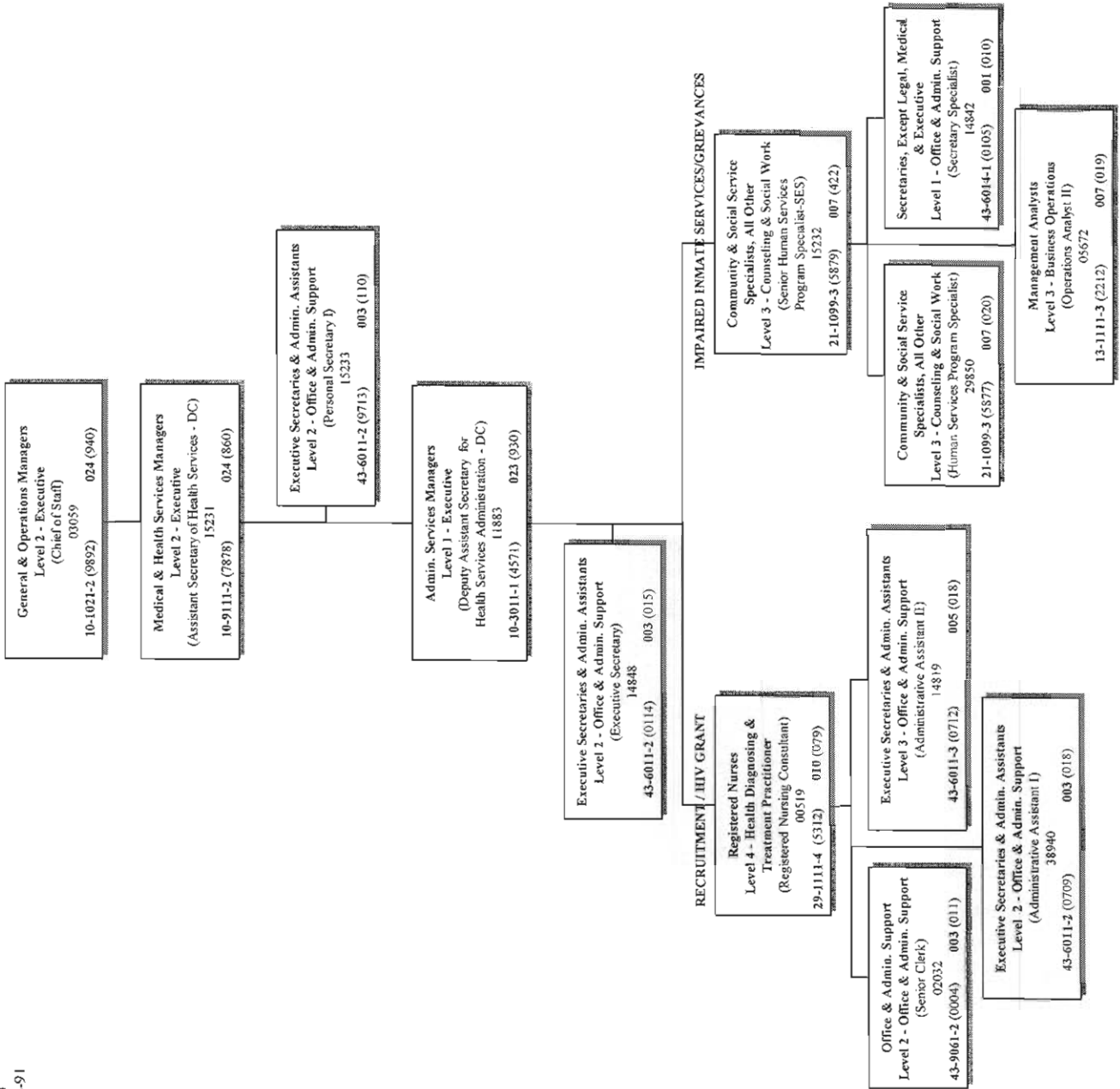
Office of Health Services
 Central Office - Overview

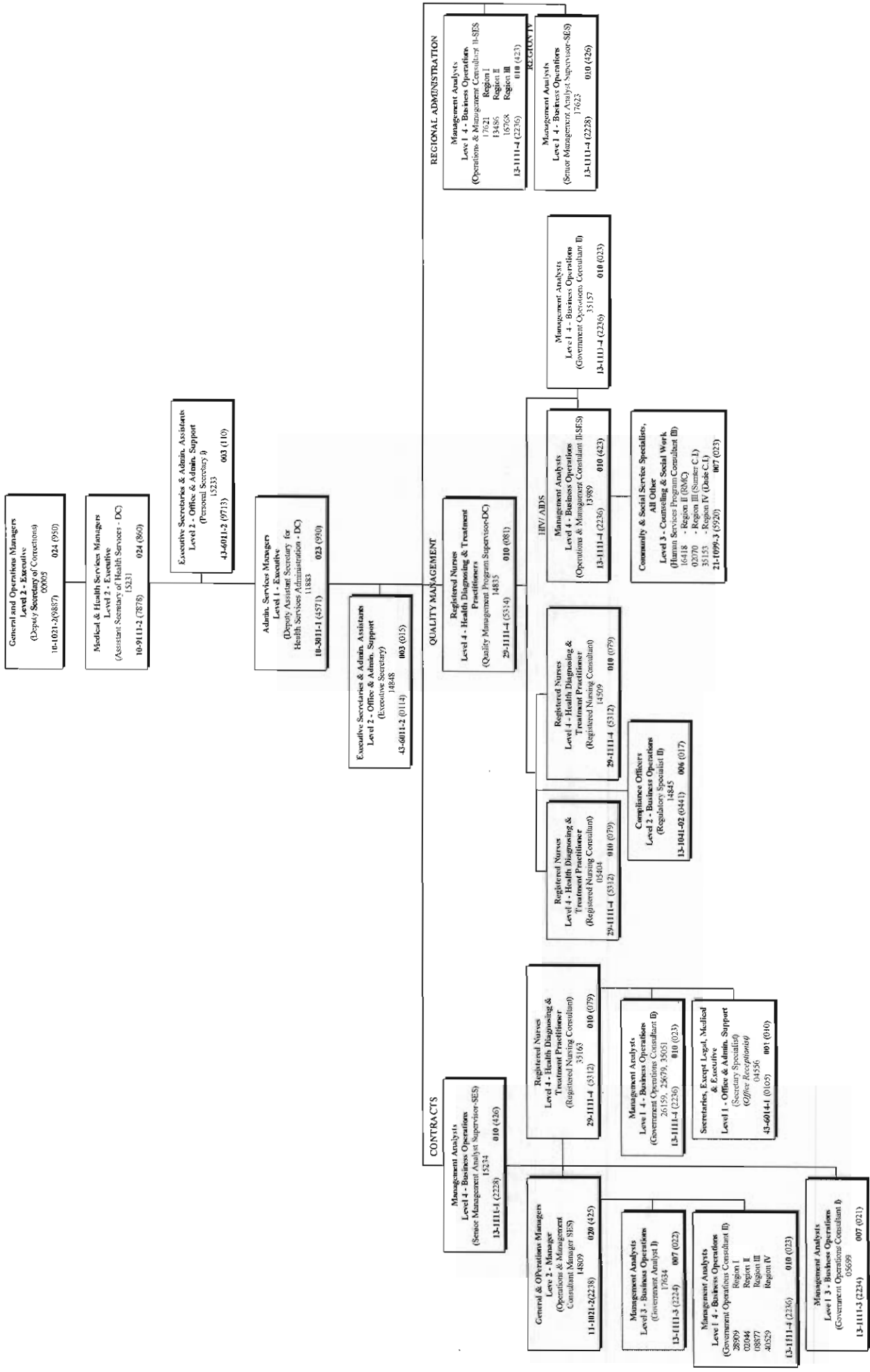
- 70 Department of Corrections
- 50 Office of Health Services
- 20 Central Office
- 20-20 Contracts
- 20-21 Recruitment
- 20-22 Planning & Evaluation
- 20-24 Quality Management



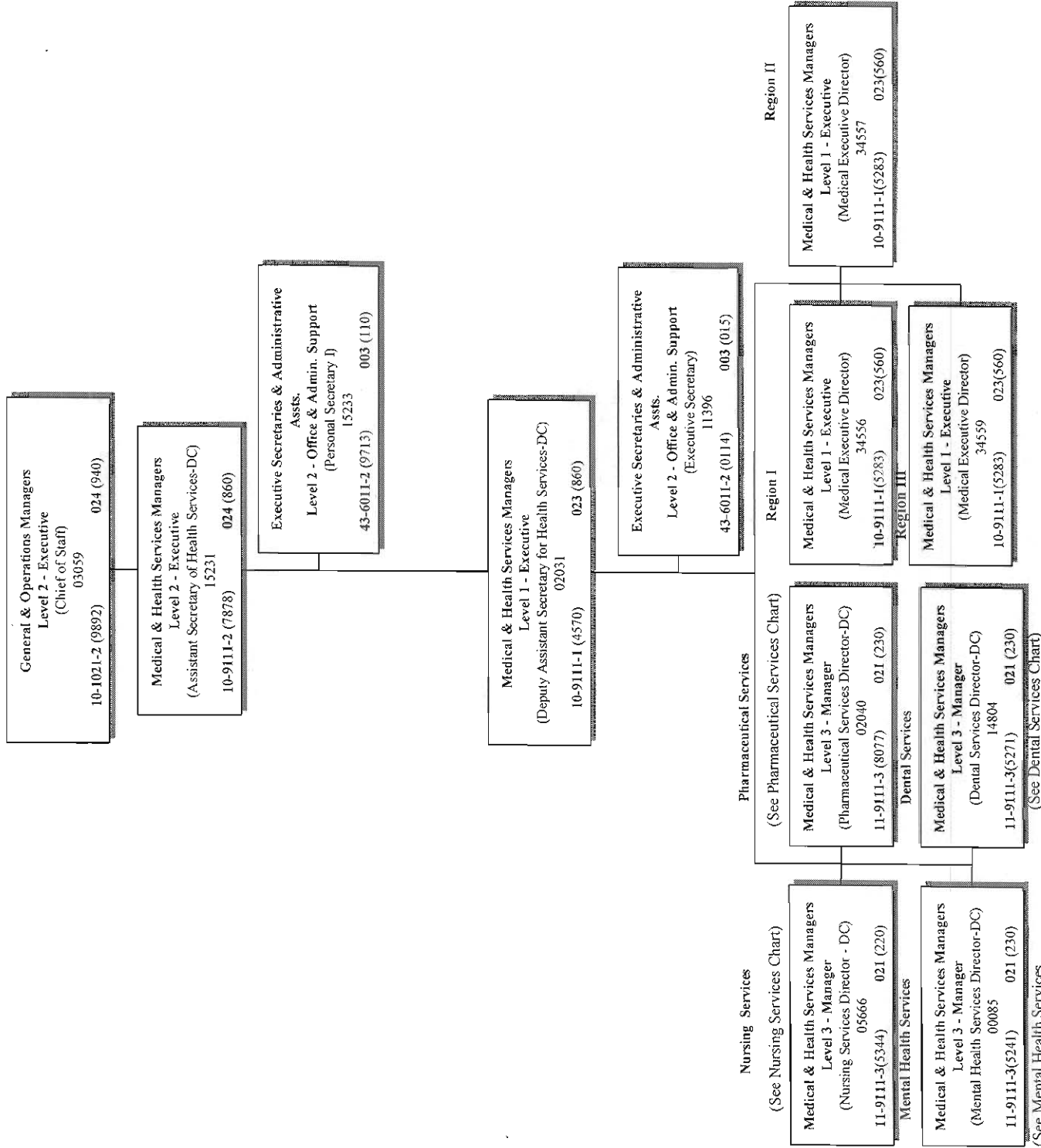
Office of Health Services
 Central Office-Administration
 Chart 1 of 2

Submitted: 7/15/08
 Verified: Brenda Williams
 Effective: 7/1/08





Central Office Health Services
Medical Services



Medical & Health Services Managers - Level 1 (Medical Executive Director) #03488 at Union C.I. #31103 at Lake C.I. #08874 at Zephyrhills C.I., #02444 at RMC.
#34560 at CFRC and #06005 at Lowell C.I. reclassified to Family & Gen. Practitioners-Level 6 (St. Physician)

**Office of Health Services
 Central Office-Dental Services**

Submitted: 7/31-02-
 Verified by: Brenda Williams
 Effective Date: 7/1/02

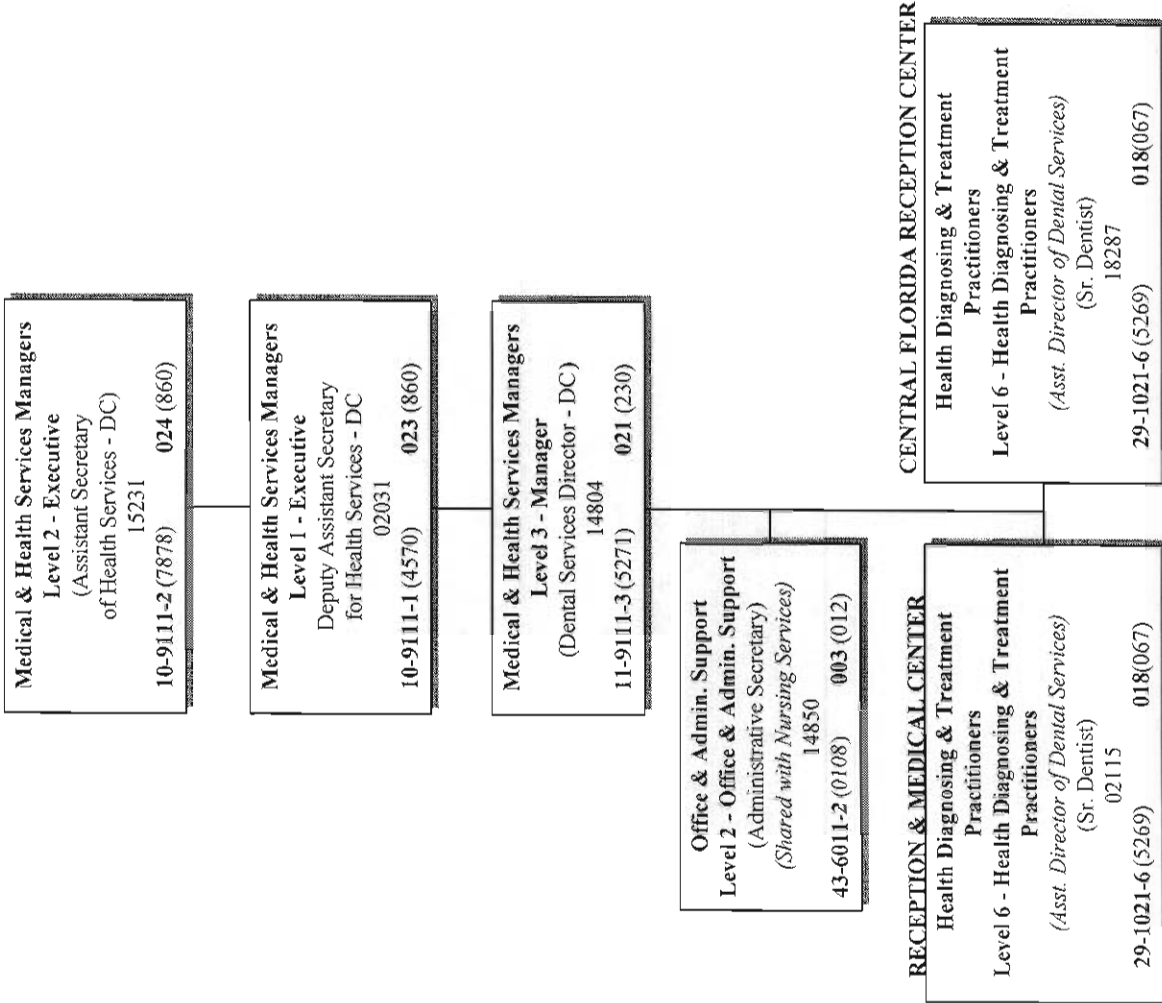
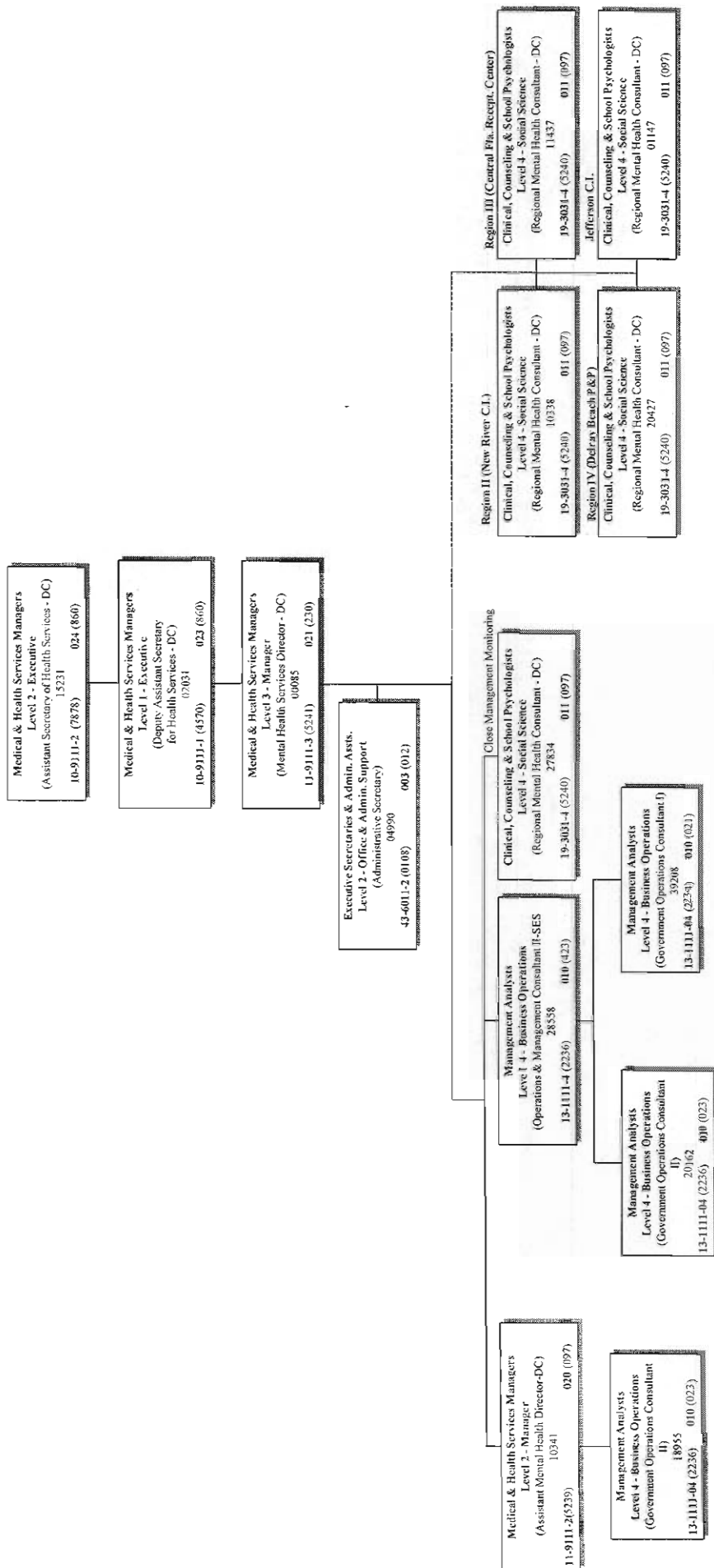


Chart reflects the new occupational titles, levels and codes as a result of Broadbanding.

Office of Health Services
 Central Office-Mental Health Services

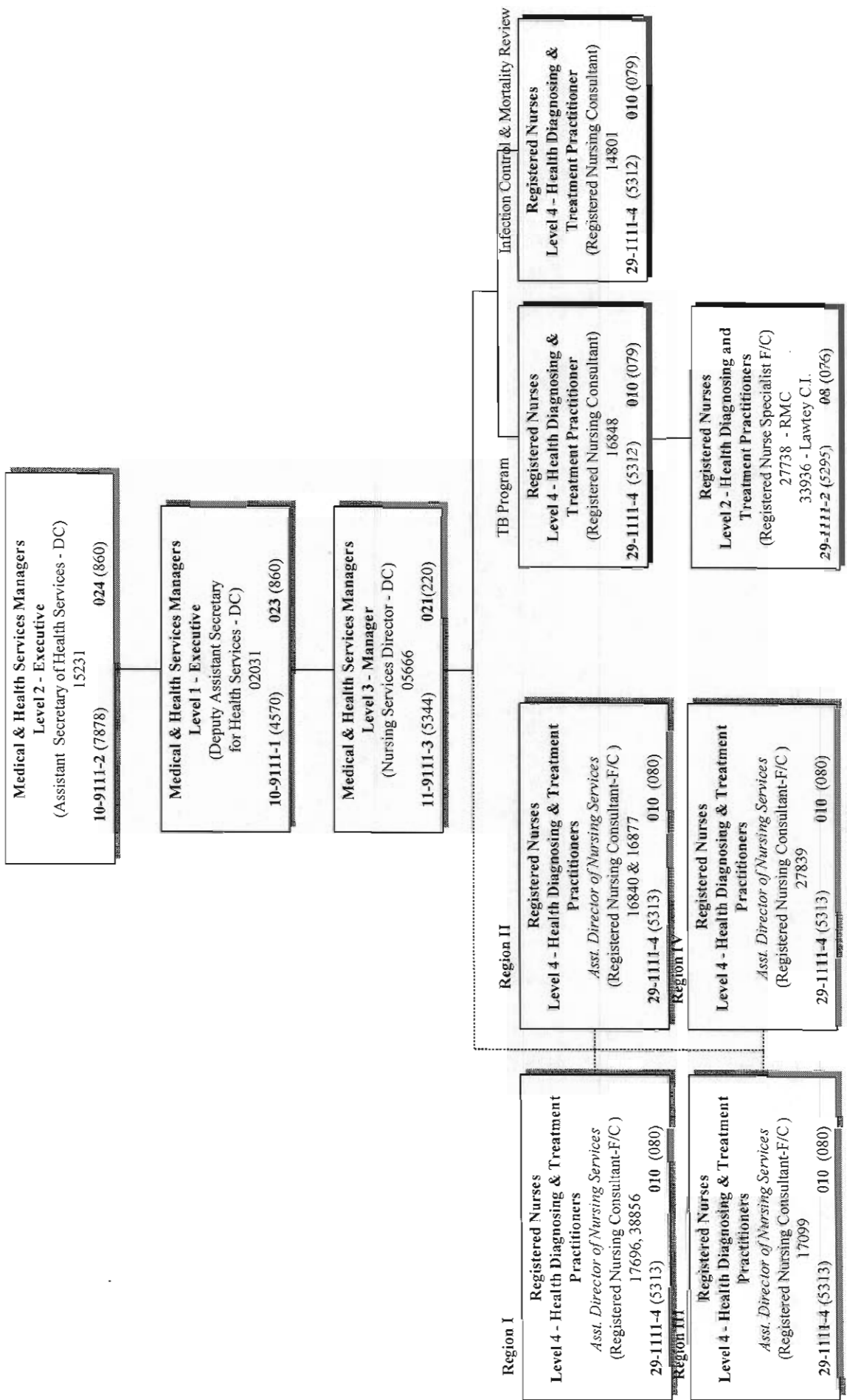


Government Operations Consultant II #09170 reclassified to Government Operations Consultant I and transferred to Charlotte C.I.

Department of Corrections 70
 Assistant Secretary of Health Services 50
 Medical Services 10
 Nursing Services 23

**Office of Health Services
 Central Office-Nursing Services**

Submitted: ___/___/___7/15/08___
 Verified by: Brenda Williams
 Effective Date: 7/1/08



Administrative Secretary #14850 deleted.

Department of Corrections 70
 Assistant Secretary of Health Services 50
 Medical Services 10
 Pharmacy Services 20

Office of Health Services
 Central Office-Pharmacy Services

Submitted: 3825/08
 Verified by: Brenda Williams
 Effective Date: 3/21/08

Medical & Health Services Managers
 Level 2- Executive
 (Assistant Secretary
 of Health Services - DC)
 15231 024 (860)
 10-9111-2 (7878)

Medical & Health Services Managers
 Level 1- Executive
 (Deputy Assistant Secretary
 for Health Services - DC)
 02031 023(860)
 10-9111-1 (4570)

Medical & Health Services
 Managers
 Level 3 - Manager
 (Pharmaceutical Services
 Director-DC)
 02040 021 (230)
 10-9111-3 (8077)

Region IV (Charlotte C.I.)

Management Analysts
 Level 2 - Business Operations
 (Operations Analyst I)
 35157* 006 (017)
 13-1111-2 (2209)

WASHINGTON C.I.
 Medical & Health Services Managers
 Level 2 - Manager
 (Pharmacy Manager)
 17579 020 (097)
 11-9111-2 (5251)

LOWELL C.I.
 Medical & Health Services Managers
 Level 2 - Manager
 (Pharmacy Manager)
 16831 020 (097)
 11-9111-2 (5251)

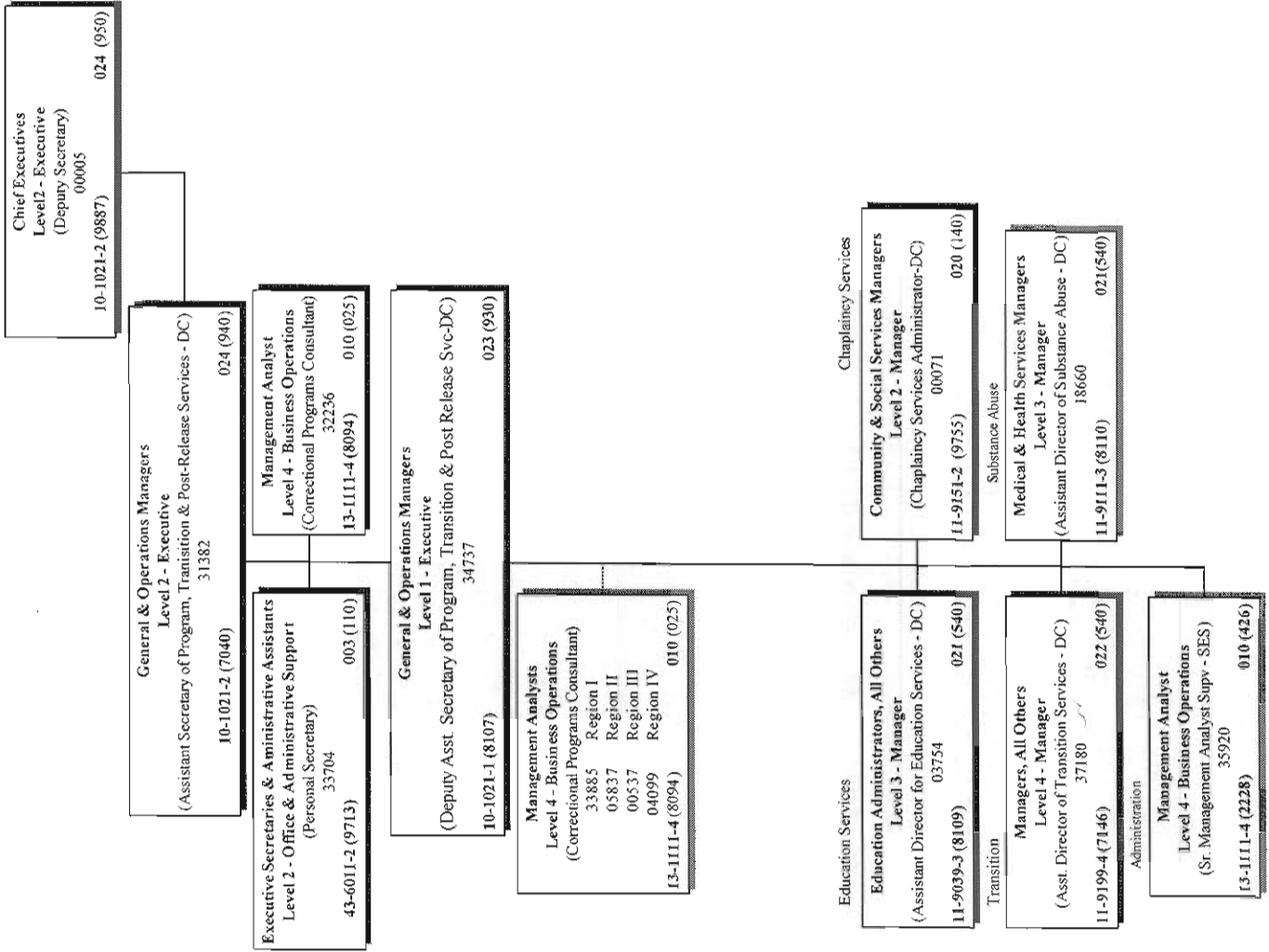
RECEPTION & MEDICAL CENTER
 Medical & Health Services Managers
 Level 2 - Manager
 (Pharmacy Manager)
 05677 020 (097)
 11-9111-2 (5251)

UNION C.I.
 Medical & Health Services Managers
 Level 2 - Manager
 (Pharmacy Manager)
 16459 020 (097)
 11-9111-2 (5251)

Government Operations Consultant II reclassified to Operations Analyst I and transferred from Quality Management.

Office of Program, Transition & Post Release Services
OVERVIEW - Chart 1 of 4

Submitted: 8-1-02
Verified: B. Williams
Effective: 7-1-02



8/26/02
 B. Williams
 7-1-02

Submitted:
 Verified:
 Effective:

Program, Transition & Post-Release Services Administration
CURRENT

70 Department of Corrections
 60 Assistant Secretary for Program, Transition &
 Post-Release Services
 10 Deputy Asst. Secretary for Program, Transition &
 Post-Release Services
 10 Substance Abuse
 11 Education Services
 13 Transition Services
 20 Direct Support Organization
 21 Chaplaincy Services

General & Operations Managers
Level 2 - Executive
 (Deputy Secretary- DC)
 00005 **024 (950)**
10-1021-2 (9887)

General & Operations Managers
Level 2 - Executive
 (Assistant Secretary of Program, Transition and
 Post-Release Services - DC)
 31382 **024 (940)**
10-1021-2 (7040)

Executive Secretaries & Administrative Assistants
Level 2 - Office & Admin. Support
 (Personal Secretary I)
 33704 **003(110)**
43-6011-2 (9713)

Management Analysts
Level 4 - Business Operations
 (Correctional Programs Consultant)
 32236 **010(025)**
13-1111-4 (8094)

General & Operations Managers
Level 1 - Executive
 (Deputy Assistant Secretary of Program,
 Transition and Post-Release Services - DC)
 34737 **023 (930)**
10-1021-1 (8107)

Management Analysts
Level 4 - Business Operations
 (Senior Management Analyst
 Supervisor-SES)
 35920 **010 (426)**
13-1111-4 (2228)

Management Analysts
Level 3 - Business Operations
 (Correctional Services Asst. Consultant)
 33867 **007 (021)**
13-1111-3 (8055)

Department of Corrections 70
 Assistant Secretary of Program Services 60
 Deputy Assistant Secretary of Program Services 10
 Substance Abuse 10
 Education Services 11
 Transition Services 13
 Direct Support Organization 20
 Chaplaincy Services 21

Office of Program, Transition and Post-Release Services
 Chaplaincy Services

CURRENT

Submitted: 1/28/05
 Verified: Brenda Williams
 Effective: 1/28/05

General and Operations Managers
Level 2 - Executive
 (Assistant Secretary of Program, Transition and
 Post-Release Services-DC)
 31382
10-1021-2 (7040) 024 (940)

General and Operations Managers
Level 1 - Executive
 (Deputy Assistant Secretary of Program,
 Transition and Post-Release Services-DC)
 34737
10-1021-1 (8107) 023(930)

Community & Social Services Managers
Level 2 - Manager
 (Chaplaincy Services Administrator-DC)
 00071
11-9151-2 (9755) 020 (140)

Clergy
Level 3 - Counseling & Social Work
 (Correctional Chaplaincy Services Specialist-SES)
 31244 REGION I
 26690 REGION II
 11304 REGION III
21-2011-3 (8099) 007 (423)

Clergy
Level 3 - Counseling & Social Work
 (Correctional Chaplaincy Services
 Specialist-SES)
 33339
21-2011-3 (8099) 007 (423)

Clergy
Level 3 - Counseling & Social Work
 (Correctional Chaplaincy Services Specialist)
 37204
21-2011-3 (8099) 007 (023)

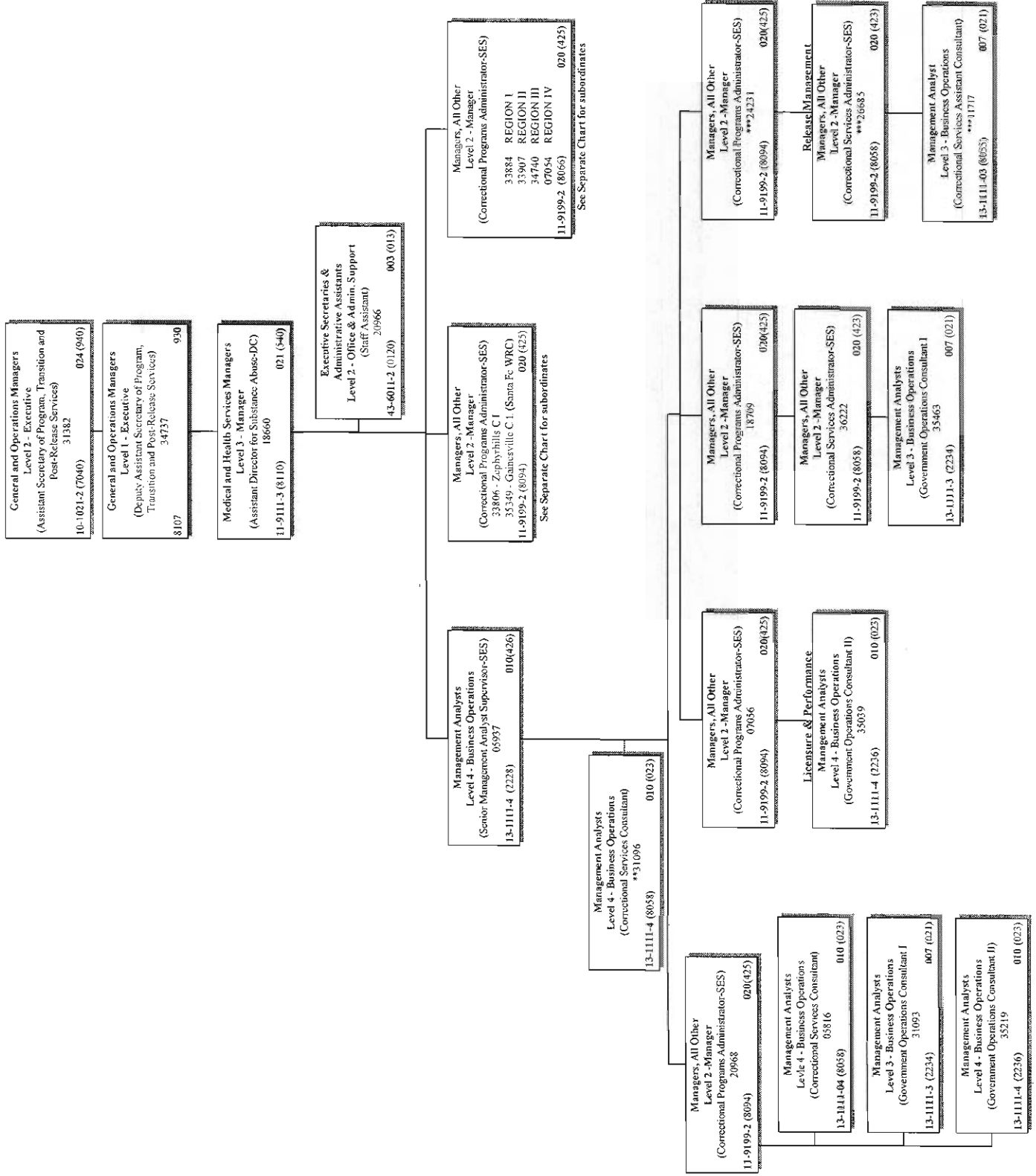
Management Analysts
Level 3 - Business Operations
 (Government Operations Consultant I)
 37183
13-1111-3 (2234) 007 (021)

Clergy - Level 3 (Correctional Chaplaincy Services Specialist) #09175 reclassified to Clergy - Level 2 (Sr. Chaplain - F/C) and transferred to Indian River C.I.

Programs, Transition & Post-Release Services
Substance Abuse

70 Department of Corrections
60 Assistant Secretary for Education and Job Training
50 Deputy Asst. Secretary for Education and Job Training
40 Substance Abuse
30 Education Services
20 Transition Services
10 Direct Support Organization
00 Chaplaincy Services

Submitted: 7-15-08
Verified: Christine Green
Effective: 7-1-08



See Separate Chart for subordinates

Managers, All Other
Level 2 - Manager
(Correctional Programs Administrator-SES)
33884 REGION I
33907 REGION II
34740 REGION III
07054 REGION IV
11-9199-2 (8065) 020 (425)

Managers, All Other
Level 2 - Manager
(Correctional Programs Administrator-SES)
18709
11-9199-2 (8094) 020(425)

Managers, All Other
Level 2 - Manager
(Correctional Programs Administrator-SES)
30222 020 (423)
11-9199-2 (8058)

Managers, All Other
Level 2 - Manager
(Government Operations Consultant I)
35463 007 (021)
13-1111-3 (2234)

Managers, All Other
Level 2 - Manager
(Correctional Programs Administrator-SES)
07056 020(425)
11-9199-2 (8094)

Managers, All Other
Level 2 - Manager
(Government Operations Consultant I)
35039 010 (023)
13-1111-4 (2236)

Managers, All Other
Level 2 - Manager
(Correctional Programs Administrator-SES)
20986 020(425)
11-9199-2 (8094)

Managers, All Other
Level 4 - Business Operations
(Correctional Services Consultant)
05816 010 (023)
13-1111-04 (8058)

Managers, All Other
Level 3 - Business Operations
(Government Operations Consultant I)
31093 007 (021)
13-1111-3 (2234)

Managers, All Other
Level 4 - Business Operations
(Government Operations Consultant II)
35219 010 (023)
13-1111-4 (2236)

Managers, All Other
Level 2 - Manager
(Correctional Programs Administrator-SES)
***24231 020(425)
11-9199-2 (8094)

Managers, All Other
Level 2 - Manager
(Correctional Services Administrator-SES)
***26685 020 (423)
11-9199-2 (8058)

Managers, All Other
Level 3 - Business Operations
(Correctional Services Assistant Consultant)
***11717 007 (021)
13-1111-03 (8055)

Management Analysts
Level 4 - Business Operations
(Senior Management Analyst Supervisor-SES)
05937 010(426)
13-1111-4 (2228)

Management Analysts
Level 4 - Business Operations
(Correctional Services Consultant)
***31096 010 (023)
13-1111-4 (8058)

Executive Secretaries & Administrative Assistants
Level 2 - Office & Admin. Support
(Staff Assistant)
20986 003 (013)
43-6011-2 (0120)

General and Operations Managers
Level 2 - Executive
(Assistant Secretary of Program, Transition and Post-Release Services)
31382
10-1021-2 (7040) 024 (940)

General and Operations Managers
Level 1 - Executive
(Deputy Assistant Secretary of Program, Transition and Post-Release Services)
34737
8107

Medical and Health Services Managers
Level 3 - Manager
(Assistant Director for Substance Abuse-DC)
18660
11-9111-3 (8110) 021 (540)

**Org Change Pending Re-Org 31096-Sr. Clerk reassigned to CSC, effective 11-04-05. Direct report to 00100-Asst. Sec for Community Corrections

Position 27829 - Grants Specialist II - deleted effective 7-1-08

***Pending Re-Org, these positions to move under State Classification to be called In-state Corrections Compact Services

CORRECTIONS, DEPARTMENT OF		FISCAL YEAR 2007-08			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		2,309,595,773		195,465,340	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		18,700,160		1,093,002	
FINAL BUDGET FOR AGENCY		2,328,295,933		196,558,342	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>					0
Maintenance * Number of square feet of correctional facilities owned and maintained		20,946,525	5.21	109,216,843	170,217,002
Dental Care * Average daily population		88,041	219.56	19,330,207	
Physical Health Care * Average daily population		88,041	2,675.47	235,550,818	
Mental Health Care * Average daily population		88,041	576.77	50,779,030	
Pharmacy Services * Number of prescriptions filled		1,707,444	44.40	75,808,825	
Community Hospital Treatment * Number of patient days of treatment		13,760	3,440.25	47,337,873	
Maintaining Security * Number of adult male inmates		95,221	12,851.86	1,223,766,684	26,314,400
Food Production * Number of pounds produced per year		2,569,379	0.25	635,610	
Food Service * Number of meals served to adult male inmates per year		95,491,962	0.94	89,425,871	
Transport * Number of inmates transported per year		201,180	22.40	4,505,644	
Supervise Inmate Work Activities * Number of inmate job assignments		43,329	783.53	33,949,673	
Classification * Number of inmate assessments per year		183,554	314.67	57,759,709	
Inmate Release * Number of inmates released per year		37,018	54.40	2,013,878	
Sentence Structure * Number of sentence structure actions per year		400,004	11.04	4,415,293	
Inmate Records * Number of inmate records maintained per year		135,057	14.91	2,013,821	
Director Of Security And Institutional Operations * Number of unannounced security audits per year		31	367,669.19	11,397,745	
Victims Assistance * Number of victim notifications per year		35,261	49.60	1,749,047	
Inspector General Investigations * Number of investigations completed per year		4,787	1,676.88	8,027,240	
Inmate Substance Abuse Program * Number of inmates participating in substance abuse programs		45,656	128.12	5,849,414	
General Equivalency Diploma * Number of inmates participating in General Equivalency Diploma (GED)		2,098	932.00	1,955,327	
Vocational Education Skills * Number of inmates participating in vocational education programs		5,023	1,219.66	6,126,374	
Basic Literacy Skills * Number of inmates participating in basic literacy programs		2,062	3,656.36	7,539,418	
Other Academic Skills * Number of inmates participating in academic education programs		9,107	1,020.57	9,294,321	
Library Services * Number of inmates participating in library services programs		1,668,409	2.29	3,823,321	
Transition Skills Training *		94,424	86.59	8,175,819	
Faith-based Transitional Programs * Number of inmates participating in faith-based activities		40,676	95.76	3,895,077	
Instruct, Supervise, Investigate And Report * Number of non-specialized offenders actively supervised in a year		117,549	2,011.02	236,393,610	
Drug Testing * Number of random drug tests conducted on inmates per year		680,734	1.96	1,334,320	
Electronic Monitoring * Number of community control offenders actively supervised in a year with the use of an electronic monitoring device		1,743	3,170.85	5,526,791	
Non-residential Substance Abuse Treatment *		34,194	82.04	2,805,182	
Residential Substance Abuse *		5,302	6,116.33	32,428,768	
Offender Interstate Movement * Number of interstate transfers per year		11,128	102.29	1,138,242	
TOTAL				2,304,469,795	196,531,402
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				23,826,480	26,940
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				2,328,296,275	196,558,342

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

(1) Some activity unit costs may be overstated due to the allocation of double budgeted items.

(2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on FTE. Other allocation methodologies could result in significantly different unit costs per activity.

(3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.

(4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

IUCSSP03 LAS/PBS SYSTEM
BUDGET PERIOD: 1999-2010
STATE OF FLORIDA

SP 10/09/2008 13:21
SCHED XI: AGENCY-LEVEL UNIT COST SUMMARY
AUDIT REPORT CORRECTIONS, DEPT OF

ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 7	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	2,328,295,933	196,558,342
TOTAL BUDGET FOR AGENCY (SECTION III):	2,327,796,275	196,558,342
	-----	-----
DIFFERENCE:	499,658	
(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 XIII
PROPOSED CONSOLIDATED FINANCING OF DEFERRED-PAYMENT
COMMODITY CONTRACTS**

Contact Information
Agency: Florida Department of Corrections
Name: Richard Prudom, Chief of Staff
Phone: 850-488-1253
E-mail address: prudom.richard@mail.dc.state.fl.us

Deferred-payment commodity contracts are approved by the Department of Financial Services (department). The rules governing these contracts are in Chapter 69I-3, *Florida Administrative Code* and may be accessed via the following website <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=69I-3>. Information on the program and other associated information on the Consolidated Equipment Financing Program and Guaranteed Energy Savings Contracts may be accessed via the following website <http://www.fldfs.com/aadir/cefp/index.htm>.

For each proposed deferred-payment commodity contract that exceeds the threshold for Category IV as defined in Section 287.017, *Florida Statutes*, complete the following information and submit Department of Financial Services forms Lease Checklist DFS-A1-411 and CEFP Checklist DFS-A1-410 with this schedule.

1. Commodities proposed for purchase.
Attached Energy Audit Agreement A1781 for proposed Phase III Contract. The commodities to be purchased are energy performance savings equipment options as set forth in Attachment A (list of facilities with Energy Conservation Measures, ECM).
2. Describe and justify the need for the deferred-payment commodity contract including guaranteed energy performance savings contracts.
The resulting contract will provide a financing mechanism for third party loan deferred payments over a set time period. The contract will provide for a guaranteed energy savings equal to or exceeding the value of the commodities (purchases) and interest on the loan.
3. Summary of one-time payment versus financing analysis including a summary amortization schedule for the financing by fiscal year (amortization schedule and analysis detail may be attached separately).
This has not been established at this time but it will be determined after completion of the energy audit.
4. Identify base budget proposed for payment of contract and/or issue code and title of budget request if increased authority is required for payment of the contract.
Funding will be included in budget entity Correctional Facilities Maintenance and Repair, Deferred - Payment Commodity Contracts category through a transfer from Expenses only if necessary.

Program or Budget Entity Level Exhibits and Schedules

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: Corrections **Budget Period 2009 -2010**

Budget Entity: Adult Male Custody Operations 70031100

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2007-2008	ESTIMATED FY 2008-2009	REQUEST FY 2009-2010
Interest on Debt	8,269,708	9,799,727	9,155,878
Principal	8,906,039	12,244,020	12,766,040
Repayment of Loans			
Fiscal Agent or Other Fees	11,971	11,971	11,971
Other Debt Service			
Total Debt Service	17,187,718	22,055,718	21,933,889

Explanation: Certificates of participation (COP) were issued by the Correctional Privatization Commission to fund the cost of five privately operated correctional institutions.

SECTION II

ISSUE: Glades County/Moorehaven Correctional Facility - Series 2001 and 2006A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2009	June 30, 2010
4.02%	8/1/2025	33,082,300	22,495,000	20,445,000
(6)	(7)	(8)	(9)	(9)
ACTUAL FY 2007-2008	ESTIMATED FY 2008-2009	REQUEST FY 2009-2010	REQUEST FY 2009-2010	REQUEST FY 2009-2010
Interest on Debt	1,197,175	1,151,146	1,015,950	1,015,950
Principal	1,870,000	1,965,000	2,050,000	2,050,000
Fiscal Agent or Other Fees	4,415	4,415	4,415	4,415
Other				
Total Debt Service	3,071,590	3,120,561	3,070,365	3,070,365

ISSUE: South Bay Correctional Facility - Series 2004

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2009	June 30, 2010
2.0% to 5.0%	6/30/2026	56,148,359	43,906,881	40,915,841
(6)	(7)	(8)	(9)	(9)
ACTUAL FY 2007-2008	ESTIMATED FY 2008-2009	REQUEST FY 2009-2010	REQUEST FY 2009-2010	REQUEST FY 2009-2010
Interest on Debt	2,540,552	2,173,911	2,067,674	2,067,674
Principal	2,521,039	2,879,020	2,991,040	2,991,040
Fiscal Agent or Other Fees	1,886	1,886	1,886	1,886
Other				
Total Debt Service	5,063,477	5,054,817	5,060,600	5,060,600

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: Corrections **Budget Period 2009 -2010**
Budget Entity: Adult Male Custody Operations 70031100

(1) SECTION I	(2) ACTUAL FY 2007-2008	(3) ESTIMATED FY 2008-2009	(4) REQUEST FY 2009-2010
Interest on Debt			
Principal			
Repayment of Loans			
Fiscal Agent or Other Fees			
Other Debt Service			
Total Debt Service			

Explanation: _____

SECTION II

ISSUE: Bay Correctional Facility - Series 2001 and Series 2006A

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2009	June 30, 2010
4.02%	8/1/2025	37,519,000	25,270,000	23,020,000

	ACTUAL FY 2007-2008	ESTIMATED FY 2008-2009	REQUEST FY 2009-2010
Interest on Debt	1,382,525	1,278,081	1,175,913
Principal	2,045,000	2,145,000	2,250,000
Fiscal Agent or Other Fees	4,415	4,415	4,415
Other			
Total Debt Service	3,431,940	3,427,496	3,430,328

ISSUE: Graceville Correctional Facility - Series 2006A and Series 2008A

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2009	June 30, 2010
4.30%	8/1/2025	100,335,000	91,490,000	87,890,000

	ACTUAL FY 2007-2008	ESTIMATED FY 2008-2009	REQUEST FY 2009-2010
Interest on Debt	3,149,456	4,116,348	3,908,716
Principal	2,470,000	3,470,000	3,600,000
Fiscal Agent or Other Fees	1,255	1,255	1,255
Other			
Total Debt Service	5,620,711	7,587,603	7,509,971

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: Corrections **Budget Period 2009 -2010**
Budget Entity: Adult Male Custody Operations 70031100

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2007-2008	ESTIMATED FY 2008-2009	REQUEST FY 2009-2010
Interest on Debt	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

ISSUE: Palm Beach (SAGO)

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2009	June 30, 2010
5.125%	8/1/2017	11,575,000	10,655,000	9,690,000
		ACTUAL FY 2007-2008	ESTIMATED FY 2008-2009	REQUEST FY 2009-2010
Interest on Debt		<input type="text"/> 0	<input type="text"/> 556,325	<input type="text"/> 508,625
Principal		<input type="text"/> 0	<input type="text"/> 920,000	<input type="text"/> 965,000
Fiscal Agent or Other Fees		<input type="text"/> 0	<input type="text"/> 0	<input type="text"/> 0
Other		<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service		<input type="text"/> 0	<input type="text"/> 1,476,325	<input type="text"/> 1,473,625

ISSUE: Polk (Demilley WC)

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2009	June 30, 2010
5.125%	8/1/2017	10,900,000	10,035,000	9,125,000
		ACTUAL FY 2007-2008	ESTIMATED FY 2008-2009	REQUEST FY 2009-2010
Interest on Debt		<input type="text"/> 0	<input type="text"/> 523,916	<input type="text"/> 479,000
Principal		<input type="text"/> 0	<input type="text"/> 865,000	<input type="text"/> 910,000
Fiscal Agent or Other Fees		<input type="text"/> 0	<input type="text"/> 0	<input type="text"/> 0
Other		<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service		<input type="text"/> 0	<input type="text"/> 1,388,916	<input type="text"/> 1,389,000

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: Corrections **Budget Period 2009 -2010**
Budget Entity: Adult and Youthful Offender Female Custody Operations 70031200

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2007-2008	FY 2008-2009	FY 2009-2010
Interest on Debt	1,312,369	1,227,981	1,148,838
Principal	1,740,000	1,825,000	1,905,000
Repayment of Loans			
Fiscal Agent or Other Fees	4,415	4,415	4,415
Other Debt Service			
Total Debt Service	3,056,784	3,057,396	3,058,253

Explanation: Certificates of participation (COP) were issued by the Correctional Privatization Commission to fund the cost of five privately operated correctional institutions.

SECTION II

ISSUE: Gadsden Correctional Facility - Series 2001 and 2006A

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2009	June 30, 2010
4.02%	2/1/2026	34,593,700	25,440,000	23,535,000
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2007-2008	FY 2008-2009	FY 2009-2010
Interest on Debt		1,312,369	1,227,981	1,148,838
Principal		1,740,000	1,825,000	1,905,000
Fiscal Agent or Other Fees		4,415	4,415	4,415
Other				
Total Debt Service		3,056,784	3,057,396	3,058,253

ISSUE: _____

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2009	June 30, 2010
		ACTUAL	ESTIMATED	REQUEST
		FY 2007-2008	FY 2008-2009	FY 2009-2010
Interest on Debt				
Principal				
Fiscal Agent or Other Fees				
Other				
Total Debt Service				

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: Corrections **Budget Period 2009 -2010**
Budget Entity: Male Youthful Offender Custody Operations 70031300
(2) (3) (4)

(1) SECTION I	(2) ACTUAL FY 2007-2008	(3) ESTIMATED FY 2008-2009	(4) REQUEST FY 2009-2010
Interest on Debt	1,295,957	1,257,727	1,212,063
Principal	1,326,832	1,360,980	1,408,960
Repayment of Loans			
Fiscal Agent or Other Fees	1,886	1,886	1,886
Other Debt Service			
Total Debt Service	2,624,675	2,620,593	2,622,909

Explanation: Certificates of participation (COP) were issued by the Correctional Privatization Commission to fund the cost of five privately operated correctional institutions.

SECTION II

ISSUE: Columbia County/Lake City Correctional Facility - Series 2004

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2009	June 30, 2010
4.00% to 5.125%	8/1/2025	31,291,641	25,600,714	24,191,754

	ACTUAL FY 2007-2008	ESTIMATED FY 2008-2009	REQUEST FY 2009-2010
Interest on Debt	1,295,957	1,257,727	1,212,063
Principal	1,326,832	1,360,980	1,408,960
Fiscal Agent or Other Fees	1,886	1,886	1,886
Other			
Total Debt Service	2,624,675	2,620,593	2,622,909

ISSUE: _____

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2009	June 30, 2010

	ACTUAL FY 2007-2008	ESTIMATED FY 2008-2009	REQUEST FY 2009-2010

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: Corrections **Budget Period 2009 -2010**
Budget Entity: Adult Male Custody Operations 70031100

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2007-2008	ESTIMATED FY 2008-2009	REQUEST FY 2009-2010
Interest on Debt	885,259	820,022	741,123
Principal	2,550,000	2,630,000	2,705,000
Repayment of Loans			
Fiscal Agent or Other Fees	4,000	4,000	4,000
Other Debt Service			
Total Debt Service	3,439,259	3,454,022	3,450,123

Explanation: Certificate of participation (COP) was issued by the Department to fund construction of a privately run correctional facility in Okeechobee.

SECTION II

ISSUE: Okeechobee - Series 2004

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2009	June 30, 2010
2.00% to 5.00%	2/15/2015	28,215,000	18,075,000	15,370,000
(6)	(7)	(8)	(9)	(9)
ACTUAL FY 2007-2008	ESTIMATED FY 2008-2009	REQUEST FY 2009-2010		
Interest on Debt	885,259	820,022	741,123	
Principal	2,550,000	2,630,000	2,705,000	
Fiscal Agent or Other Fees				
Other	4,000	4,000	4,000	
Total Debt Service	3,439,259	3,454,022	3,450,123	

ISSUE:

(6)	(7)	(8)	(9)	
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	June 30, 2010	
(6)	(7)	(8)	(9)	
ACTUAL FY 2007-2008	ESTIMATED FY 2008-2009	REQUEST FY 2009-2010		
Interest on Debt				
Principal				
Fiscal Agent or Other Fees				
Other				
Total Debt Service	0	0	0	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2007-2008

Department: Inspector General's Office

Chief Internal Auditor: Paul Strickland

Budget Entity: Bureau of Internal Audit

Phone Number: 850-410-4127

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A07016	7/3/2007	Inmate Property	<p>Our audit indicated that each reception center visited has implemented its own system to process inmate property. DC rules and procedures do not provide specific direction as to how inmate property should be safeguarded (including cash and valuable items), in what manner a property room is to be maintained and how to document property being donated.</p> <p>Finding 1: The Office of Institutions does not have a comprehensive procedure to address the operation of inmate property rooms and the handling of property during the reception process.</p> <p>Security Operations will develop a written procedure that will provide the property officers with details on how inmate property is to be processed, stored/inventoried and handled when disposed. The procedure will also include details to assure property is adequately safeguarded at all</p> <p>Finding 2: The Office of Institutions does not have an adequate system to control inventory of items stored in property rooms or for those items designated for donation to charity.</p> <p>Security Operations will examine the possibility of creating an inmate property module in the OBIS system to provide documentation of inmates' property to include capabilities to print a comprehensive inventory listing to be used for documentation. The inventory could serve as documentation of property retained and donated and also property in possession of inmates at any given time.</p> <p>Finding 3: Reception Staff (Transfer and Receiving) and Property staff are not properly completing the Authorization for Disposition of Mail and Property Form, DC6-226, during the reception process.</p>	<p>Management agreed with and responded to our findings. They are taking or have taken appropriate action to rectify the audit issues.</p>	<p>Inspector General's Office/Bureau of Internal Audit</p>

A07011	8/16/2007	Inmate Random Drug Testing	<p>Security Operations will review the process utilized in completing the Authorization for Disposition of Mail and Property Form, DC6-226, and will make necessary changes to ensure the form is completed as required. The processes for completion of this form will be included in the new procedure.</p> <p>Finding 4: DC Procedure 203.015, Administration of the Inmate Trust Fund, does not address funds received from inmates during the reception process.</p> <p>The Bureau of Finance and Accounting concurs with the finding to revise DC Procedure 203.015 to address cash controls during the reception process. Security Operations will implement adequate cash controls at reception centers to ensure inmate cash is properly</p> <p>We found the Office of Institution's staff who administer the Inmate Drug Testing Program and the Office of Inspector General's staff who oversee the Program are generally in compliance with drug testing regulations and policies. However, we identified noncompliance issues involving the inventory of on-site testing devices and institutional inspections by staff. We also identified the need to upgrade the technology that is used to record</p> <p>Finding 1: There is no specific procedural guidance for issuing and inventorying the on-site testing devices.</p> <p>We recommended that the Office of Inspector General develop and implement an electronic log or spreadsheet statewide to capture the above information to ensure accountability and inventory control over on-site testing devices. The Office of Inspector General concurs with this recommendation and are beginning the design process for this inventory spreadsheet</p> <p>Finding 2: Inspections of Drug Testing Program Compliance at institutions by Inspector General Staff are not being performed.</p> <p>We recommended that the Office of Inspector General create two (2) new full time equivalent (FTE) positions for the Inmate Random Drug Testing Program. This will provide the needed resources to adequately manage the program and conduct the inspections necessary to ensure program compliance. The Office of Inspector General concurred with this recommendation. Upon the implementation of this recommendation we will be able to operate this program as required. We are in the process of acquiring the former drug testing administrator position at this time and have to have the second position in the near</p> <p>Finding 3: Antiquated computer technology is currently being used to record Random Inmate Drug</p>	Management agreed with and responded to our findings. They are taking or have taken appropriate action to rectify the audit issues.	Inspector General's Office/Bureau of Internal Audit
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			<p>We recommended the Office of Inspector General take one of the following courses of action: (a) Resubmit the project proposal to the Bureau of Systems Development to create a WEB Application to allow institutional staff to enter test data for upload to OBIS, or (b) Submit a project proposal to have OBIS Screen DC74 (Inmate Drug Test Results) modified to validate data entry of inmate drug tests. With this entry validation, drug test data could be entered by institutional staff and relied upon.</p> <p>The Office of Inspector General concurred with recommendation [a.] above. Recommendation [b.] above would work, but is likely to cause additional problems due to data entry issues.</p>		
A08001	1/16/2008	DC Purchasing Card Program	<p>Based on items tested, we found that purchases made with the purchasing card were for approved purchasing card items and were not for "types" listed on the Departments prohibited merchant category list. Our audit also indicated that the current purchasing card control environment provides reasonable assurance that the program is operating as intended by management and that internal controls exist that adequately prevent, deter, and detect fraud. However, we did identify issues involving controls over the closure of purchasing card accounts that needs to be addressed by the Office of Administration.</p> <p>Finding # 1: Some terminated DC employees had active purchasing card accounts and others did not have their accounts deactivated in a timely manner. The terminated employees have been deactivated based on the names provided.</p> <p>The Office of Administration's stated that the DC Procedure 203.004 will be updated to include proposed changes that should a) reduce the number of days before a purchasing card is deactivated and b) decrease the number of terminated employees whose cards were still active due to lack of notification by the employee supervisor.</p>	Management agreed with and responded to our findings. They are taking or have taken appropriate action to rectify the audit issues.	Inspector General's Office/Bureau of Internal Audit
A08003	2/26/2008	DC Real Property Lease Program	<p>The comparative analysis of DC lease rates verses DMS listing of average market lease rates indicated that DC's actual lease rates were spread proportionally over the low to high spectrum of market rates. We found no indication that DC had not negotiated in good faith for its leases.</p> <p>Based on our review, an adequate system of internal controls exists over the real property leasing process. Overall, the leases that were examined generally conformed to the requirements in the statutes, rules and procedures. However, issues were noted relating to the</p>	Management agreed with and responded to our findings. They are taking or have taken appropriate action to rectify the audit issues.	Inspector General's Office/Bureau of Internal Audit

Finding 1: Efficiency of the management of DC Real Property Leases could be improved through utilizing leasing database software.

The Bureau of Procurement and Supply was working with IT until mid-2005 to create a Leasing Database, but IT had to postpone work on the database due to staff reassignments and budget issues. In 2007, a tracking system was established in-house. This database was created by Frank Allen, a member of the Bureau of Procurement and Supply staff, using Access. It has been up and running for about four months and is utilized

The Leasing Office needs a more sophisticated Access system that can perform calculations for square foot rental rates and future square foot rates that include annual percentage increases for cost of living/operational expenses. These calculations would be used for forecasting future leasing costs for budgeting purposes. A system that would generate monthly invoices for each lease would reduce the time it takes the lease agents to manually produce individual invoices and would guarantee the accuracy of the calculations.

The Department of Juvenile Justice, Department of Children & Families, Department of Health and Department of Education use an enhanced version of Access that has all the desired features, including the ability to perform lease calculations. If funding permits, DC should consider acquiring an upgraded version of the Access database system equivalent to the one used by these other state agencies, plus it might be more cost effective than purchasing a complete new system. DJJ used a local vendor, Canopy Software, to customize its system and have been very pleased with the results.

Finding 2: DC's procedure on the Acquisition and Management of Lease Space, 210.007 has not been reviewed annually as required by DC Procedure 101.001 and is currently out of date.

The Bureau of Procurement and Supply is currently finalizing 210.007, incorporating the latest procedural changes required by DMS. The Leasing Office planned to complete all updates by the end of February 2008.

A08013	5/2/2008	Specialty Underwriters (SU)	<p>Since the prior audit of BLM Technologies in 2002, Audit #22018, OIT management has made improvements in the internal controls associated with the SU and BLM equipment maintenance contracts; however, the following deficiencies were identified that warrant management's attention in order to improve the effectiveness of the controls implemented and to ensure that SU and BLM are in compliance with the terms and conditions of the</p> <p>Finding 1: Specialty Underwriters does not submit sufficient documentation to effectively verify the delivery of extended coverage services.</p> <p>Specialty Underwriters now provides additional documentation with the monthly chargeback of extended services. We now have the chargeback spreadsheet with the Department of Corrections help desk ticket number that corresponds with the service item, and the individual details for each charge back on the spreadsheet is now</p> <p>Finding 2: Specialty Underwriters does not adhere to the reporting requirements as prescribed in Purchase Order C11473.</p> <p>Specialty Underwriters sent an email advising that they are still working on providing this information.</p> <p>Finding 3: DC's Office of Information Technology Management does not monitor the contractor's compliance with the contract or achievement of the prescribed performance standard.</p> <p>Information Technology has updated the help desk software to be able to track response times accurately and training of help desk staff and field staff has been implemented. The first report has been generated to monitor the contract performance and will be run monthly. The first months run we are still cleaning up our data entry process, but does indicate Specialty Underwriters needs to ensure response times are met per the contract</p>	Management agreed with and responded to our findings. They are taking or have taken appropriate action to rectify the audit issues.	Inspector General's Office/Bureau of Internal Audit
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LBR Technical Review Checklist

Department/Budget Entity (Service): Corrections / Department Administration

Agency Budget Officer/OPB Analyst Name: Mark Tallent / Beth Hamilton

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

Action	Program or Service (Budget Entity Codes)				
	70010100	70010200	70010400		

1. GENERAL

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

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	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. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	Y	Y		
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Action		Program or Service (Budget Entity Codes)				
		70010100	70010200	70010400		
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. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	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.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	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.					

Action		Program or Service (Budget Entity Codes)				
		70010100	70010200	70010400		
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	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. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	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?	N/A	N/A	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?	N/A	N/A	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 Benefits 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		

Action		Program or Service (Budget Entity Codes)				
		70010100	70010200	70010400		
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/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. (PLRR, PLMO)	N/A	N/A	N/A		
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 <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A	N/A	N/A		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/A	N/A	Y		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly 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-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.					

Action		Program or Service (Budget Entity Codes)				
		70010100	70010200	70010400		
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?					Submitted at Department Level
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?					Submitted at Department Level
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)?					Submitted at Department Level
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?					Submitted at Department Level
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)?					Submitted at Department Level
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?					Submitted at Department Level
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?					Submitted at Department Level
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?					Submitted at Department Level
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)?					Submitted at Department Level
8.10	Are the statutory authority references correct?					Submitted at Department Level
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.)					Submitted at Department Level
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?					Submitted at Department Level

Action		Program or Service (Budget Entity Codes)				
		70010100	70010200	70010400		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Submitted at Department Level				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Submitted at Department Level				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Submitted at Department Level				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Submitted at Department Level				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Submitted at Department Level				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Submitted at Department Level				
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?	Submitted at Department Level				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Submitted at Department Level				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Submitted at Department Level				
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.)	Submitted at Department Level				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Submitted at Department Level				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Submitted at Department Level				
8.25	Are current year September operating reversions appropriately shown in column A02?	Submitted at Department Level				
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?	Submitted at Department Level				
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?	Submitted at Department Level				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Submitted at Department Level				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Submitted at Department Level				

Action		Program or Service (Budget Entity Codes)				
		70010100	70010200	70010400		
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")	Submitted at Department Level				
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)	Submitted at Department Level				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	Y	Y	Y		
10. SCHEDULE 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 <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. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	Y		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Submitted at Department Level				
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.	N/A	N/A	N/A		

Action	Program or Service (Budget Entity Codes)				
	70010100	70010200	70010400		

14. SCHEDULE VIII B-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Submitted at Department Level			

15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)					
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Submitted at Department Level			

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")	N/A	N/A	N/A		
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.)	N/A	N/A	N/A		
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. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y		
16.2	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 of detail?	Submitted at Department Level				

Action	Program or Service (Budget Entity Codes)				
	70010100	70010200	70010400		

AUDITS - GENERAL INFORMATION

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

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	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.					

LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Corrections - Security and Institutional Operations Program
 Agency Budget Officer/OPB Analyst Name: Mark Tallent/Beth Hamilton

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

Action	Program or Service (Budget Entity Codes)				
	70031100	70031200	70031300	70031400	70031500

1. GENERAL

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

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. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	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

3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A	N/A	N/A
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Action		Program or Service (Budget Entity Codes)				
		70031100	70031200	70031300	70031400	70031500
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. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	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. EXHIBIT 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.					

Action		Program or Service (Budget Entity Codes)				
		70031100	70031200	70031300	70031400	70031500
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	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. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	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-4 and E-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 (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)				
		70031100	70031200	70031300	70031400	70031500
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/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. (PLRR, PLMO)	N/A	N/A	N/A	N/A	N/A
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	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	N/A	N/A
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	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.)	N/A	N/A	N/A	N/A	N/A
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/A	N/A	N/A	N/A	N/A
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	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	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.					

Action		Program or Service (Budget Entity Codes)				
		70031100	70031200	70031300	70031400	70031500
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	submitted at the department level				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	submitted at the department level				
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)?	submitted at the department level				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	submitted at the department level				
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)?	submitted at the department level				
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?	submitted at the department level				
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?	submitted at the department level				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	submitted at the department level				
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)?	submitted at the department level				
8.10	Are the statutory authority references correct?	submitted at the department level				
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.)	submitted at the department level				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	submitted at the department level				

Action		Program or Service (Budget Entity Codes)				
		70031100	70031200	70031300	70031400	70031500
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	submitted at the department level				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	submitted at the department level				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	submitted at the department level				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	submitted at the department level				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	submitted at the department level				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	submitted at the department level				
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?	submitted at the department level				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	submitted at the department level				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	submitted at the department level				
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.)	submitted at the department level				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	submitted at the department level				
8.24	Are prior year September operating reversions appropriately shown in column A01?	submitted at the department level				
8.25	Are current year September operating reversions appropriately shown in column A02?	submitted at the department level				
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?	submitted at the department level				
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?	submitted at the department level				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	submitted at the department level				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	submitted at the department level				

Action		Program or Service (Budget Entity Codes)				
		70031100	70031200	70031300	70031400	70031500
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")	submitted at the department level				
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)	submitted at the department level				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	Y	Y	Y	Y	Y
10. SCHEDULE 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 <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	Y	Y
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A	N/A	N/A
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	submitted at the department level				
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

Action		Program or Service (Budget Entity Codes)				
		70031100	70031200	70031300	70031400	70031500
14. SCHEDULE VIII B-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	submitted at the department level				
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)						
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	submitted at the department level				
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)	submitted at the department level				
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")	submitted at the department level				
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")	submitted at the department level				
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.)	submitted at the department level				
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	submitted at the department level				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	N/A	N/A	N/A	N/A	N/A
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	submitted at the department level				

Action		Program or Service (Budget Entity Codes)				
		70031100	70031200	70031300	70031400	70031500
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	FCO submitted separately				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	FCO submitted separately				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	FCO submitted separately				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	FCO submitted separately				
17.5	Are the appropriate counties identified in the narrative?	FCO submitted separately				
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):

Agency Budget Officer/OPB Analyst Name:

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

Action	Program or Service (Budget Entity Codes)				
	70031600	70031700	70031800	70031900	70032000

1. GENERAL

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

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. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	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 <i>Section 3</i> 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 <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y	Y	Y

3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A	N/A	N/A
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Action		Program or Service (Budget Entity Codes)				
		70031600	70031700	70031800	70031900	70032000
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. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	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. EXHIBIT 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.					

Action		Program or Service (Budget Entity Codes)				
		70031600	70031700	70031800	70031900	70032000
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	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. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	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-4 and E-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 Benefits section of the Exhibit D-3A.	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)				
		70031600	70031700	70031800	70031900	70032000
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/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. (PLRR, PLMO)	N/A	N/A	N/A	N/A	N/A
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	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	N/A	N/A
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	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.)	N/A	N/A	N/A	N/A	N/A
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/A	N/A	N/A	N/A	N/A
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	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	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.					

Action		Program or Service (Budget Entity Codes)				
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TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	submitted at the department level				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	submitted at the department level				
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)?	submitted at the department level				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	submitted at the department level				
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)?	submitted at the department level				
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?	submitted at the department level				
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?	submitted at the department level				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	submitted at the department level				
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)?	submitted at the department level				
8.10	Are the statutory authority references correct?	submitted at the department level				
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.)	submitted at the department level				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	submitted at the department level				

Action		Program or Service (Budget Entity Codes)				
		70031600	70031700	70031800	70031900	70032000
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	submitted at the department level				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	submitted at the department level				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	submitted at the department level				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	submitted at the department level				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	submitted at the department level				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	submitted at the department level				
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?	submitted at the department level				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	submitted at the department level				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	submitted at the department level				
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.)	submitted at the department level				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	submitted at the department level				
8.24	Are prior year September operating reversions appropriately shown in column A01?	submitted at the department level				
8.25	Are current year September operating reversions appropriately shown in column A02?	submitted at the department level				
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?	submitted at the department level				
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?	submitted at the department level				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	submitted at the department level				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	submitted at the department level				

Action		Program or Service (Budget Entity Codes)				
		70031600	70031700	70031800	70031900	70032000
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")	submitted at the department level				
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)	submitted at the department level				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	Y	Y	Y	Y	Y
10. SCHEDULE 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 <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	Y	Y
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A	N/A	N/A
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	submitted at the department level				
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

Action		Program or Service (Budget Entity Codes)				
		70031600	70031700	70031800	70031900	70032000
14. SCHEDULE VIII B-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	submitted at the department level				
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)						
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	submitted at the department level				
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)	submitted at the department level				
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")	submitted at the department level				
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")	submitted at the department level				
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.)	submitted at the department level				
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	submitted at the department level				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	N/A	N/A	N/A	N/A	N/A
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	submitted at the department level				

Action		Program or Service (Budget Entity Codes)				
		70031600	70031700	70031800	70031900	70032000
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	FCO submitted separately				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	FCO submitted separately				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	FCO submitted separately				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	FCO submitted separately				
17.5	Are the appropriate counties identified in the narrative?	FCO submitted separately				
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):
Agency Budget Officer/OPB Analyst Name:

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

	Program or Service (Budget Entity Codes)				
Action	70032100				

1. GENERAL					
1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	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.					
2. EXHIBIT A (EADR, EXA)					
2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y				
3. EXHIBIT B (EADR, EXB)					
3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				

		Program or Service (Budget Entity Codes)				
Action		70032100				
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. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column 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.					

Action		Program or Service (Budget Entity Codes)				
		70032100				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	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. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	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 section of the Exhibit D-3A.	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				

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7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	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.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) 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)?	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				
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.					
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TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					

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		70032100			
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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)?	submitted at the department level			
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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)?	submitted at the department level			
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?	submitted at the department level			
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?	submitted at the department level			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	submitted at the department level			
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)?	submitted at the department level			
8.10	Are the statutory authority references correct?	submitted at the department level			
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.)	submitted at the department level			
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Action		Program or Service (Budget Entity Codes)			
		70032100			
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8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	submitted at the department level			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	submitted at the department level			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	submitted at the department level			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	submitted at the department level			
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?	submitted at the department level			
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8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	submitted at the department level			
8.24	Are prior year September operating reversions appropriately shown in column A01?	submitted at the department level			
8.25	Are current year September operating reversions appropriately shown in column A02?	submitted at the department level			
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?	submitted at the department level			
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?	submitted at the department level			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	submitted at the department level			
AUDITS:					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	submitted at the department level			

Action		Program or Service (Budget Entity Codes)				
		70032100				
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")	submitted at the department level				
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)	submitted at the department level				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	Y				
10. SCHEDULE 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 <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				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	submitted at the department level				
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

		Program or Service (Budget Entity Codes)			
Action		70032100			
14. SCHEDULE VIII B-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	submitted at the department level			
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)					
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	submitted at the department level			
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)	submitted at the department level			
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")	submitted at the department level			
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")	submitted at the department level			
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.)	submitted at the department level			
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	submitted at the department level			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
16. MANUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	N/A			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	submitted at the department level			

Action		Program or Service (Budget Entity Codes)			
		70032100			
AUDITS - GENERAL INFORMATION					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	FCO submitted separately			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	FCO submitted separately			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	FCO submitted separately			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	FCO submitted separately			
17.5	Are the appropriate counties identified in the narrative?	FCO submitted separately			
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): Department of Corrections - Office of Health Services Program
Agency Budget Officer/OPB Analyst Name: Mark Tallent/Beth Hamilton

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	70251000	70252000			

1. GENERAL					
1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	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			
AUDITS:					
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y			
1.4 Has security been set correctly? (CSDR, CSA)	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. EXHIBIT A (EADR, EXA)					
2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	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			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y			
3. EXHIBIT B (EADR, EXB)					
3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	Y			
AUDITS:					
3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	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			
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					

Action		Program or Service (Budget Entity Codes)				
		70251000	70252000			
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	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. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	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			
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			
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			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	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. EXHIBIT D-3A (EADR, ED3A)						

Action		Program or Service (Budget Entity Codes)				
		70251000	70252000			
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			
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			
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			
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			
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			
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			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	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. (PLRR, PLMO)	N/A	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	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			
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)?	N/A	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
AUDIT:						

Action		Program or Service (Budget Entity Codes)				
		70251000	70252000			
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			
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.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Submitted at Department Level				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Submitted at Department Level				
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)?	Submitted at Department Level				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Submitted at Department Level				
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)?	Submitted at Department Level				
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?	Submitted at Department Level				
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?	Submitted at Department Level				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	Submitted at Department Level				

Action		Program or Service (Budget Entity Codes)			
		70251000	70252000		
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)?				
		Submitted at Department Level			
8.10	Are the statutory authority references correct?				
		Submitted at Department Level			
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.)				
		Submitted at Department Level			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?				
		Submitted at Department Level			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?				
		Submitted at Department Level			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?				
		Submitted at Department Level			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?				
		Submitted at Department Level			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?				
		Submitted at Department Level			
8.17	If applicable, are nonrecurring revenues entered into Column A04?				
		Submitted at Department Level			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?				
		Submitted at Department Level			
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?				
		Submitted at Department Level			
8.20	Are appropriate service charge nonoperating amounts included in Section II?				
		Submitted at Department Level			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?				
		Submitted at Department Level			
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.)				
		Submitted at Department Level			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?				
		Submitted at Department Level			
8.24	Are prior year September operating reversions appropriately shown in column A01?				
		Submitted at Department Level			
8.25	Are current year September operating reversions appropriately shown in column A02?				
		Submitted at Department Level			
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?				
		Submitted at Department Level			
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?				
		Submitted at Department Level			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?				
		Submitted at Department Level			
AUDITS:					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).				
		Submitted at Department Level			

Action		Program or Service (Budget Entity Codes)				
		70251000	70252000			
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")	Submitted at Department Level				
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)	Submitted at Department Level				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	N	N			
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	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.	N/A	N/A			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Submitted at Department Level				
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					
14. SCHEDULE 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?	Submitted at Department Level				
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)						
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <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.)	Submitted at Department Level				
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)	Submitted at Department Level				

Action		Program or Service (Budget Entity Codes)				
		70251000	70252000			
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")	Submitted at Department Level				
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")	Submitted at Department Level				
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.)	Submitted at Department Level				
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Submitted at Department Level				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	N/A	N/A			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Submitted at Department Level				
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	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			
17.5	Are the appropriate counties identified in the narrative?	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.					

LBR Technical Review Checklist

Department/Budget Entity (Service): Corrections / Education and Programs

Agency Budget Officer/OPB Analyst Name: Mark Tallent / Beth Hamilton

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

Action	Program or Service (Budget Entity Codes)			
	70450100	70450200	70450300	

1. GENERAL					
1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	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. EXHIBIT A (EADR, EXA)					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	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. EXHIBIT B (EADR, EXB)					
3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		70450100	70450200	70450300		
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. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	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.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	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.					

Action		Program or Service (Budget Entity Codes)				
		70450100	70450200	70450300		
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	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. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	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?	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		
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 Benefits 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		

Action		Program or Service (Budget Entity Codes)				
		70450100	70450200	70450300		
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/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 not be deleted. (PLRR, PLMO)	N/A	N/A	N/A		
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		
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 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 <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	N/A	N/A	N/A		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly 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-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.					

Action		Program or Service (Budget Entity Codes)			
		70450100	70450200	70450300	
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Submitted at Department Level			
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Submitted at Department Level			
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)?	Submitted at Department Level			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Submitted at Department Level			
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)?	Submitted at Department Level			
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?	Submitted at Department Level			
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?	Submitted at Department Level			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	Submitted at Department Level			
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)?	Submitted at Department Level			
8.10	Are the statutory authority references correct?	Submitted at Department Level			
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.)	Submitted at Department Level			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Submitted at Department Level			

Action		Program or Service (Budget Entity Codes)			
		70450100	70450200	70450300	
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Submitted at Department Level			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Submitted at Department Level			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Submitted at Department Level			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Submitted at Department Level			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Submitted at Department Level			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Submitted at Department Level			
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?	Submitted at Department Level			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Submitted at Department Level			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Submitted at Department Level			
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.)	Submitted at Department Level			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Submitted at Department Level			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Submitted at Department Level			
8.25	Are current year September operating reversions appropriately shown in column A02?	Submitted at Department Level			
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?	Submitted at Department Level			
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?	Submitted at Department Level			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Submitted at Department Level			
AUDITS:					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Submitted at Department Level			

Action		Program or Service (Budget Entity Codes)				
		70450100	70450200	70450300		
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")	Submitted at Department Level				
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)	Submitted at Department Level				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	Y	Y	Y		
10. SCHEDULE 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 <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. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Submitted at Department Level				
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.	N/A	N/A	N/A		

Action	Program or Service (Budget Entity Codes)			
	70450100	70450200	70450300	

14. SCHEDULE VIII B-2 (EADR, S8B2)				
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Submitted at Department Level		

15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)				
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <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.)	Submitted at Department Level		

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")	N/A	N/A	N/A		
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 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. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y		
16.2	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 of detail?	Submitted at Department Level				

	Program or Service (Budget Entity Codes)			
Action	70450100	70450200	70450300	

AUDITS - GENERAL INFORMATION				
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.			
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.			
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)				
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	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			