FLORIDA DEPARTMENT OF EDUCATION

Dr. Eric J. Smith
Commissioner of Education

*Just Read,
Florida!*

October 15, 2009

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

JoAnne Leznoff, Council Director
House Full Appropriations Council on General Government & Health Care
221 Capitol
Tallahassee, Florida 32399-1300

Skip Martin, Council Director
House Full Appropriations Council on Education & Economic Development
221 Capitol
Tallahassee, Florida 32399-1300

Cynthia Kelly, Staff Director
Senate Policy and Steering Committee on Ways and Means
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, *Florida Statutes*, our Legislative Budget Request for the Florida Department of Education is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2010-11 Fiscal Year. This submission was approved by the State Board of Education on September 15, 2009.

Sincerely,

Dr. Eric J. Smith
Commissioner

FLORIDA BOARD OF GOVERNORS

325 West Gaines Street - Suite 1614 - Tallahassee, Florida - 32399-0400
(850) 245-0466 - www.flbog.org

State University System of Florida
325 West Gaines Street, Suite 1652
Tallahassee, Florida 32399-0400

October 15, 2009

Mr. Jerry L. McDaniel, Director
Office of Policy and Budget
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1701 Capitol
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Senate Policy and Steering Committee on Ways and Means
201 Capitol
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Dear Directors:

Pursuant to Chapter 216, *Florida Statutes*, our Legislative Budget Request for the State University System of Florida is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2010-11 Fiscal Year. This submission has been approved by Frank Brogan, Chancellor of the State University System.

Tim Jones
Chief Financial Officer
State University System of Florida

TJ/db

Attachments

University of Florida • Florida State University • Florida A & M University • University of South Florida • Florida Atlantic University • University of West Florida
Gainesville   Tallahassee   Tallahassee   Tampa   Boca Raton   Pensacola

University of Central Florida • Florida International University • University of North Florida • Florida Gulf Coast University • New College of Florida
Orlando   Miami   Jacksonville   Fort Myers   Sarasota

State of Florida
Department of Education

2010-11
Department Level
Exhibits and Schedules

Department of Education

Recurring Information Technology Budget Planning

Schedule IV-C

Dept/Agency:	**Florida Department of Education**
Submitted by:	**Ron Lauver, Chief Information Officer**
Phone:	**850/245-9325**
Date submitted:	**(insert date submitted)**

Portal/Web Management Service

The Portal/Web Management service enables the publishing of the agency's standard, mission-critical information with its employees and the public. Please consult the Guidelines for Schedule IV-C: IT Costs and Service Requirements for the complete definition of this IT Service and specific direction on how to complete this document.

Identify the major commercial hardware and software associated with this service:			
1	Windows Server (3) VMware Virtual	5	ColdFusion
2	Urchin Web Analysis Software	6	Visual Studio
3	Google Custom Search	7	Microsoft SQL server
4	ASP .Net Framework	8	

1. **IT Service Definition**

    1.1. Who is the service provider? *(Indicate all that apply)*

    - ☑ Central IT staff
    - ☐ Program staff
    - ☐ Another State agency
    - ☐ State Primary Data Center
    - ☐ Other External service provider

    1.2. Who uses the service? *(Indicate all that apply)*

    - ☑ Agency staff (state employees or contractors)
    - ☑ Employees or contractors from one or more additional state agencies
    - ☐ External service providers
    - ☑ Public (please explain in Question 5.2)

    1.3. Please identify the number of Internet users of this service. 30000

    1.4. Please identify the number of intranet users of this service. 2600

    1.5. How many locations currently host IT assets and resources used to provide this service? 1

2. **Service Unique to Agency**

    2.1. Is a similar or identical IT service provided by another agency or external service provider? *(Identical, Very Similar, No)* Very Similar

    2.2. If the same level of service could be provided through another agency or source for less than the current cost of the IT service, could your agency change to another service provider?

    ☑ Yes   ☐ No

    2.2.1. If yes, what must happen for your agency to use another IT service provider?

    If the service can be delivered at the same level of service at a lesser cost, then it could be considered.

    2.2.2. If not, why does your agency need to maintain the current provider for this IT service?

3. **IT Service Levels Required to Support Business Functions**

   3.1. Has the agency specified the service level requirements for this IT Service?

   - ☐ Yes; formal Service Level Agreement(s)
   - ☐ Yes; informal agreement(s)
   - ☑ No; specific requirements have not been determined and approved by the department

   If you answered "Yes," identify major (formal or informal) service level requirements:

   3.2. Timing and Service Delivery Requirements

   3.2.1. Hours/Days that service is required *(e.g., 0600-2100 M-F, 24/7)*: <u>24/7</u>

   3.2.2. What is the agency's tolerance for down time during peak periods, i.e., time before management-level intervention occurs *(e.g., 5 min, 15 min, 60 min)?* <u>15 minutes</u>

   3.2.2.1. What are the impacts on the agency's business if this down-time standard is exceeded?

   The main impact is that the users are not able to access the relevant site for information.

   3.2.3. Are there any agency-unique service requirements?　　☐ Yes　☑ No

   If yes, specify *(include any applicable constitutional, statutory, or rule requirements)*

   3.2.4. What are security requirements for this IT service? *(Indicate all that apply)*

   - ☑ User ID/Password
   - ☑ Access through internal network only
   - ☐ Other _____
   - ☑ Access through Internet or external network
   - ☑ Access through Internet with secure encryption

   3.2.5. Are there any federal, state, or agency privacy policies or restrictions applicable to this IT Service?

   - ☑ Yes　　☐ No

   3.2.5.1. If yes, please specify and describe:

   Privacy statement at Myflorida.com is adhered to.
   http://www.myflorida.com/myflorida/privacy.html

4. **User/customer satisfaction**

   4.1. Are service level metrics reported to business stakeholders or agency management?

   - ☑ Yes　☐ No

   4.1.1. If yes, briefly describe the frequency of reports and how they are provided:

   Management receives monthly status reports as well as weekly update of outstanding projects. Web analysis reports are available online for various stakeholders.

   4.2. Are currently defined IT service levels adequate to support the business needs?

   - ☑ Yes　☐ No

4.2.1.   If no, what changes need to be made to the current IT service? *(Briefly explain)*

4.2.2.   List any significant projects (e.g., total cost greater than $500,000) that are underway or planned to upgrade or enhance any resource or system associated with this IT service.

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete

5. Additional Information

5.1.   Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, which is used to provide this service. Identify whether there is a cost recovery or cost allocation plan for this service. Be sure to describe any anticipated adjustments to the funding source(s) or funding level for FY 2010-11. If such adjustments are anticipated, please describe any corresponding change needed in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.).

General revenue and trust funds are use to fund staff salaries.

5.2.   Other comments (Briefly describe the usage pattern for any public user groups identified in Question 1.3, e.g., annual use, occasional use, self-service, or optional use, and any other comments to explain the service.)

Increased public usage coincides with the K-12 Academic School Year and release dates for School grades and FCAT scores.

Dept/Agency:	**Department of Education**		
Submitted by:	**Ron Lauver, Chief Information Officer**		
Phone:	**850-245-9325**		
Date submitted:	**October 1, 2009**		

Desktop Computing Service

This service enables use of standard office automation functions, as well as access to other applications that require standard desktop functionality. Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for the complete definition of this IT Service and specific direction on how to complete this document.

	Identify the major commercial hardware and software associated with the Desktop Computer Service:		
1	EDC Workstations (Dell, Gateway, Apple)	14	Symantec Ghost
2	Microsoft XP/Vista	15	Hummingbird Host Explorer
3	Microsoft Office 2003 Professional	16	Trend Micro OfficeScan
4	Network Printers (HP, Xerox, Konica)	17	Server(s) for desktop images
5	DBS Dell desktops	18	OSFA - Dell Desktop PCs
6	DBS Dell Laptops	19	OSFA - Dell Laptop PCs
7	DBS Scanners (HP, Epson)	20	VR - Dell Optiplex 960
8	DBS MS Windows OS XP	21	VR - Dell Optiplex 755
9	DBS MS Office Suite (Word, Excel, Powerpoint, Access)	22	VR - Dell Optiplex 745
10	DBS JAWS Text to Speech	23	VR - Dell Optiplex GX620
11	DBS Zoom Text (Magnifier)	24	VR - Dell GX280
12	DBS OpenBook Scan Text	25	VR - Dell Laptops
13	VR - Windows XP, Office XP	26	VR – Local printers

1. **IT Service Definition**

   1.1. Who is the service provider? *(Indicate all that apply)*

   - ☑ Central IT staff
   - ☑ Program staff
   - ☐ Another State agency
   - ☐ State Primary Data Center
   - ☐ Other External service provider

   1.2. Who uses the service? *(Indicate all that apply)*

   - ☑ Agency staff (state employees or contractors)
   - ☐ Employees or contractors from one or more additional state agencies
   - ☑ External service providers
   - ☐ Public

   1.3. Please identify the number of users of this service.   3030

   1.4. How many locations currently use desktop computing services?   148

2. **Service Unique to Agency**

   2.1. Is a similar or identical IT service provided by another agency or external service provider? *(Identical, Very Similar, No, Unknown)*   EDC - Similar; DBS, VR and OSFA – Very Similar

2.2. If the same level of service could be provided through another agency or source for less than the current cost of the IT service, could your agency change to another service provider?

☑ Yes   ☑ No

2.2.1. If yes, what must happen for your agency to use another IT service provider?

> OSFA - Provider must have knowledge of OSFA's needs; VR - Service to desktops would have to be restored within 15 minutes and coordinated at 120 local offices.

2.2.2. If not, why does your agency need to maintain the current provider for this IT service?

> EDC - Specific applications support for example; GED, Teacher's Certification, Bright Futures, etc. Alternate service provider must meet on-site Priority response times of 30 minutes to 4 hours; Maintain good working relationship with customers; Setup and breakdown desktops for conference rooms with less than 24 hours notice; Emergency desktop and laptop replacement; Confidential support for personnel and legal offices; Creation, maintenance, and implementation of boot-time scripts for each division's special requirements. Respond to "Duty Manager" calls after-hours, weekends, and holidays.
>
> DBS - Over fifteen percent of staff are blind or visually impaired, imposing special needs on levels and types of support required. Training and support for adaptive technologies and products (OpenBook, JAWS, Scanner use, etc) are sufficiently unique to justify organic delivery of this service.

3. IT Service Levels Required to Support Business Functions

3.1. Has the agency specified the service level requirements for this IT Service?

☐ Yes; formal Service Level Agreement(s)

☑ Yes; informal agreement(s)

☐ No; specific requirements have not been determined and approved by the department

If you answered "Yes," identify major (formal or informal) service level requirements:

> EDC - Service requests must meet the following response times based upon priority.
> Priority 1 – 1 hour to resolve the problem
> Priority 2 – 3 hours to resolve the problem
> Priority 3 – 10 hours to resolve the problem
> Priority 4 – 30 hours to resolve the problem
> Priority 5 – 50 hours to resolve the problem
> Priority 6 – Project status; extended expiration
>
> Executive level personnel (approximately 50 individuals) and individuals that have a system outage that greatly impedes work performance without a workaround require Priority 1 response (one hour resolution).
>
> DBS - PC hardware needs to be refreshed frequently enough to run current versions of business software.
>
> VR - If desktop service is down, corrective action must be taken within 15 minutes.

3.2. Timing and Service Delivery Requirements

3.2.1. Hours/Days that service is required *(e.g., 0800-1600 M-F, 24/7)*

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EDC - 7:30 am to 5:30 am M-F, and responding to after-hours Duty Manager requests; DBS – 24/7; OSFA - 0800-1600 M-F; VR - 0700-1800 M-F

3.2.2. What are the impacts on the agency's business if the Desktop Service is not available?

EDC - System availability is critical in order to gain access to all other IT resources. Department employees would not be able to access central department applications or use Email, Messaging, and Calendaring Service. Services to customers may be disrupted if alternative PCs are not available quickly (that is, Priority 1 service event) in case of hardware/software failure. Administration of loans, grants, and/or scholarships, and other strategic applications would be significantly impacted. Capability to respond to "Duty Manager" calls after-hours, weekends, and holidays would not be available.

DBS - Department employees would not be able to access central department applications or use Email, Messaging, and Calendaring Service. Services to customers may be disrupted if alternative PCs are not available in case of failure.

3.2.3. Are there any agency-unique service requirements?   ☑ Yes   ☐ No

If yes, specify *(include any applicable constitutional, statutory, or rule requirements)*

EDC - Must accommodate mobile users for laptop and Blackberry support. Support for agency specific applications.

DBS - Americans with Disabilities Act of 1990 and the Rehabilitation Act of 1973. Must be able to accommodate the needs of Vision Impaired staff and generate documents to meet the needs of Vision Impaired customer base. Staff requires training, support and maintenance of multiple adaptive technologies specifically required IT support vision-impaired staff. Ratio of 1:5 is unique among state agencies.

3.2.4. What are security requirements for this IT service? *(Indicate all that apply)*

☑ User ID/Password   ☑ Access through Internet or external network

☑ Access through internal network only   ☑ Access through Internet with secure encryption

☐ Other _____

3.2.5. Are there any federal, state, or agency privacy policies or restrictions applicable to this IT Service?

☑ Yes   ☐ No

3.2.5.1. If yes, please specify and describe:

DBS - 34CFR Part 361, 367, and 395. FS 413 Part I

VR - F.S. 413.341 & CFR 361.38

4. User/customer satisfaction

4.1. Are service level metrics reported to business stakeholders or agency management

☑ Yes   ☐ No

If yes, briefly describe the frequency of reports and how they are provided:

EDC - Monthly metrics are prepared and submitted to upper management. Random surveys are sent to customers receiving service via helpdesk support. Quarterly customer services survey evaluations are administered and reported to upper management.

4.2. Are currently defined IT service levels adequate to support the business needs?

☑ Yes   ☐ No

4.2.1. If no, what changes need to be made to the current IT service? *(Briefly explain)*

4.2.2. List any significant projects (e.g., total cost more than $500,000) that are underway or planned to upgrade or enhance any resource or system associated with this IT service.

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete

5. Additional Information

5.1. Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, which is used to provide this service. Identify whether there is a cost recovery or cost allocation plan for this service. Be sure to describe any anticipated adjustments to the funding source(s) or funding level for FY 2010-11. If such adjustments are anticipated, please describe any corresponding change needed in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.).

EDC - This service is funded for Department of Education headquarters through the Education Data Center Working Capital Trust Fund and its customers are billed for services in accordance with the published cost recovery plan. No change in the funding model or levels is anticipated.

DBS - This service is funded through an annual appropriation from General Revenues and the rehabilitation Trust Fund. No change in the funding model or levels is anticipated for the FY 2009-2010.

OSFA - The Student Loan Operating Trust Fund (2397). There is no cost recovery or cost allocation plan for this service.

VR - Federal Trust Fund.

5.2. Other comments

DBS - The agency plans for and attempts to attain an informal four year refresh cycle on hardware. Software refresh cycles are dependent on vendor release cycles and are more unpredictable.

EDC - The Desktop Computing Support group replaces disc drives, memory, etc., on site and ships defective parts back for repair. This process maintains information security.

The Desktop Computing Support Group installs and resolves software operating conflicts on desktop/laptops for the following software:

1	ACT!
2	ActivePerl 5.8.0 Build 806
3	Adobe Acrobat 9.0 Professional
4	Adobe Creative Suite 3
5	Adobe Dimensions 3.0
6	Adobe Dreamweaver CS3
7	Adobe Flash Player 9
8	Adobe Illustrator CS3
9	Adobe InDesign CS3
10	Adobe PageMaker 7.0
11	Adobe Photoshop CS3
12	Adobe Reader 9.0
13	Adobe Shockwave Player 11
14	ApplicationXtender
15	ArcGIS
16	Avaya Message Manager
17	Avery DesignPro
18	BCMS Vu R2 Client
19	BlackBerry Desktop Manager 4.5
20	Cardiris
21	CD/DVD Burning Software
22	Cisco Systems VPN Client 5.0.03.0530
23	ClearType Tuning Control Panel Applet
24	Cognos 8
25	Cognos Impromptu 5.0 (Administrator Edition)
26	Cold Fusion 5 Web Application Construction Kit
27	ColdFusion MX
28	Corel WordPerfect Suite 8
29	CorrTrack Client (WAN)
30	Crystal Reports 10
31	DB2
32	Desktop Printer Software
33	Desktop Scanner Software
34	Formatter Plus
35	F-Secure SSH Client
36	GED Testing System
37	GPS Software
38	Harvard ChartXL 3.0
39	HumanConcepts OrgPlus 7
40	Hummingbird Hostexplorer 11.0.1.0
41	Inmagic Content Server Setup Workstation 1.3
42	Inspiration 8
43	Intellisync Desktop
44	Jasc Paint Shop Pro 9.01 - (9.0.1.1)

45	Java 2 Runtime Environment, SE v1.4.2_17
46	JAWS 7.0
47	KeyEntry III
48	Knowledge Xpert
49	Lexar Media Reader Products
50	Lookout
51	Lotus 1-2-3
52	Lucent Voice Player for Telephony
53	Macromedia ColdFusion MX
54	Macromedia Fireworks MX
55	Macromedia Flash MX
56	Macromedia Flash Player 9
57	Macromedia FreeHand 10
58	Macromedia Generator 2
59	Macromedia HomeSite+
60	Macromedia Shockwave Player
61	Mapland
62	MapSource
63	Microsoft .NET Framework 3.0
64	Microsoft Internet Explorer 7.0.5730.13
65	Microsoft Office Access 2003 Step by Step
66	Microsoft Office FrontPage 2003
67	Microsoft Office Professional Edition 2003
68	Microsoft Office Project Professional 2003
69	Microsoft Office Publisher 2003
70	Microsoft Office Visio Professional 2003
71	Microsoft Organization Chart 2.0
72	Microsoft SQL Server 2005
73	Microsoft Streets and Trips 2005 with USB GPS
74	Microsoft Visual Studio 2005 Professional Edition - ENU
75	MSDN Library for Visual Studio .NET 2003
76	MSDN Library for Visual Studio 2005
77	NEON 32-bit
78	NutriKids For Windows
79	Oracle Client 10g
80	Oracle Database 10g
81	Oracle JDeveloper 3.2
82	Oracle JInitiator 1.3.1.9
83	OrgPlus
84	Paint Shop Pro 7
85	Palm Desktop and Synchronization Software
86	Peachtree Accounting 2005
87	PKZIP for Windows
88	QTermUTS

89	QuarkXPress 7.2
90	Quest Software Toad for Oracle Version 9.0.1
91	QuickBooks Pro 2005
92	QuickTime
93	RealPlayer
94	SAS 9.1
95	SAS/Graph ActiveX Control 9.1
96	ScanSoft OmniPage 16.0
97	ScanSoft PaperPort 11
98	ScanSoft PDF Converter 3.0
99	Seagate Crystal Reports Professional Edition
100	Seagate Report ActiveX Viewer
101	Shadow Direct Client Install (5.2.171.0)
102	Shockwave Flash
103	SnagIt 9
104	SolidConverterPDF
105	SPSS 15.0
106	SQL Navigator 3
107	SQLab
108	SQLXML4
109	SSH Secure Shell
110	Strategic Asset Tracking System
111	StuffIt Standard
112	SureThing CD Labeler
113	Swiff Chart 3.2 Pro
114	Symantec Enterprise Vault
115	Symantec Ghost
116	Symantec WinFax PRO
117	SyncBack SE
118	Telephony (3.5.1) Cluster Systems Deployment
119	T-Mobile Connection Manager
120	TOAD for Oracle
121	Trend Micro OfficeScan Client
122	UltraMon
123	UPS OnLine WorldShip (US Origin)
124	Visual Studio .NET Professional 2003 - English
125	WBS Chart Pro
126	Windows Installer 3.1 (KB893803)
127	Windows Installer Clean Up
128	Windows Media Player 11
129	Windows Server 2003 Service Pack 1 Administration Tools Pack
130	WinRAR archiver
131	WinZip Self-Extractor 11.2
132	WordPerfect Office X3

133	X-Win32 8.0

Dept/Agency:	**Department of Education**
Submitted by:	**Ron Lauver, Chief Information Officer**
Phone:	**850-245-9325**
Date submitted:	**October 1, 2009**

E-Mail, Messaging, and Calendaring Service

This service enables users to send and receive e-mail and attachments, perform departmental calendaring, manage address lists, create and maintain shared or private folders, and store message data provided through the e-mail service. Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for the complete definition of this IT Service and specific direction on how to complete this document.

Identify the major commercial hardware and software associated with the E-Mail Service:			
1	Ironport Spam Filter	12	Microsoft Exchange Server 2003
2	Listserv software and server	13	Blackberry Enterprise Server 4.0
3	RIM Blackberry Devices	14	Trend Anti-Virus & Anti-Spyware Suite
4	Dell Servers, Tape Drives, SAN	15	Microsoft Windows Server 2003
5	Outlook Web Access 2003	16	Enterprise Vault E-Mail Archival & Journaling
6	MessageOne Service (Dell)	17	Microsoft Operations Manager
7	DBS - Exchange Server Enterprise 2003 and Web Mail Server	18	DBS - MXLogic Anti-Spam/Virus
8	DBS - Dell Servers	19	DBS - Commcell Exchange BackUp
9	DBS - MS Outlook 2003	20	DBS - McAfee Anti Spam - Virus
10	VR - Exchange Server Enterprise 2003	21	VR - Dell 220S Disk Array - 1
11	VR - Dell PE 6650 Server - 2	22	VR - IronPort C160 E-Mail Filter Appliance

1. **IT Service Definition**

    1.1. Who is the service provider? *(Indicate all that apply)*

    ☑ Central IT staff   ☐ State Primary Data Center

    ☑ Program staff   ☑ Other External service provider

    ☐ Another State agency

    1.2. Who uses the service? *(Indicate all that apply)*

    ☑ Agency staff (state employees or contractors)

    ☑ Employees or contractors from one or more additional state agencies

         External service providers

    ☐ Public (please explain in Question 5.2)

    1.3. Please identify the number of users (e-mail accounts/mailboxes) of this service.   3050

    1.4. How many locations currently host IT assets and resources used to provide e-mail, messaging, and calendaring services?   3

2. **Service Unique to Agency**

    2.1. Is a similar or identical IT service provided by another agency or external service provider? *(Identical, Very Similar, No)*   EDC -Similar; DBS, VR – Very Similar

    2.2. If the same level of service could be provided through another agency or source for less than the current cost of the IT service, could your agency change to another service provider?

☑ Yes ☐ No

2.2.1. If yes, what must happen for your agency to use another IT service provider?

> EUS - The service provider must have same level of uptime and immediate on-site support available to deal with downtime; must provide disaster recovery availability and E-Mail Archival & Journaling. Service provider must support and respond to e-mail questions from school districts; support for e-mail components of applications such as Teachers Certification and Office of Student financial Aid; Application support for Listserv application; support responding to personnel and legal offices public information requests. Support for emergency e-mail service like MessageOne from Dell.
>
> DBS - Appropriate training and Security and Confidentiality implementation by provider. Service level requirements must be validated to ensure that another IT provider could respond to our business needs. Quick response time to issues/changes E-Mail implementation and list Management are critical.
>
> VR - Provide statewide service within 15 minutes of reported downtime, recreate complex IP network, coordination of administration with 120 local offices, provide SPAM and virus protection.

2.2.2. If not, why does your agency need to maintain the current provider for this IT service?

>

3. **IT Service Levels Required to Support Business Functions**

   3.1. Has the agency specified the service level requirements for this IT Service?

   ☐ Yes; formal Service Level Agreement(s)
   ☑ Yes; informal agreement(s)
   ☐ No; specific requirements have not been determined and approved by the department

   If you answered "Yes," identify major (formal or informal) service level requirements:

   > EUS - 99.95% Uptime, measured through monthly metrics. Priority 1 Event Management process in place. Email, Listserv, Blackberry server, and Email Archival are expected to be available 24x7x365.
   >
   > Executive level personnel (approximately 50 individuals) and individuals that have a system outage that greatly impedes work performance without a workaround require Priority 1 response (one hour resolution).
   >
   > *Note: Delay/retry settings for email are <u>15 minutes</u> for warning and <u>30 minutes</u> for timeout, rather than the usual 'hours' for warning and 'days' for timeout.*
   >
   > DBS - Must be able to receive e-mail 24/7; must be able to transport up to 3 MB files; must be able to show calendar availability of all agency staff; must be able to comply with state e-mail naming convections. The following file attachments are explicitly blocked: zip, jpg, mp3
   >
   > VR - If e-mail is down for more than 15 minutes, corrective action has to be taken.

   3.2. Timing and Service Delivery Requirements

   3.2.1. Hours/Days that service is required *(e.g., 0600-2100 M-F, 24/7)*: <u>24x7x365</u>

3.2.2. What is the agency's tolerance for down time during peak periods, i.e., time before management-level intervention occurs *(e.g., 5 min, 15 min, 60 min)?*   EUS - 0 Minutes; DBS, VR - 15 min

      3.2.2.1. What are the impacts on the agency's business if this down-time standard is exceeded?

EUS - Loss of communications between Department of Education and students, schools, teachers and districts.

DBS - Delayed mail delivery would impact 340 users; unable to provide services to 12000 clients. Local office outages impact users, clients, and traffic local to that office.

VR - Adverse effects on management and delivery of services to clients.

3.2.3. Are there any agency-unique service requirements?   ☑ Yes   ☐ No

      If yes, specify *(include any applicable constitutional, statutory, or rule requirements)*

EUS - Confidential student records and personal data must be encrypted. Blocking of virus threats and SPAM. Access to e-Mail from remote and mobile devices.

DBS - Americans with Disabilities Act of 1990 and the Rehabilitation Act of 1973. Agency standards specify no special backgrounds or text effects in E-Mail and messages in order to accommodate persons with low vision. Must accommodate access to E-Mail by dial-up users.

3.2.4. What are security requirements for this IT service? *(Indicate all that apply)*

☑ User ID/Password   ☑ Access through Internet or external network

☐ Access through internal network only   ☑ Access through Internet with secure encryption

☐ Other _____

3.2.5. Are there any federal, state, or agency records retention or privacy policies, restrictions, or requirements applicable to this IT Service?

      ☑ Yes   ☐ No

      3.2.5.1. If yes, please specify and describe:

EUS - State Security Rule Chapter 60DD-2 Florida Information Resource Security Policies and Standards.

DBS - 34CFR Part 361, 367, and 395. FS 413 Part I

VR – F.S. 413.341 & CFR 361.38

4. User/customer satisfaction

4.1. Are service level metrics reported to business stakeholders or agency management?

      ☑ Yes   ☐ No

      If yes, briefly describe the frequency of reports and how they are provided:

EUS - Uptime of e-mail system is tracked and reported through daily status web site.

DBS and VR – None.

File: LBR 2010-11 E-Mail Service Final.doc   **FY 2010-11**
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4.2. Are currently defined IT service levels adequate to support the business needs?

☑ Yes   □ No

  4.2.1. If no, what changes need to be made to the current IT service? *(Briefly explain)*

  4.2.2. List any significant projects (e.g., total cost greater than $500,000) that are underway or planned to upgrade or enhance any resource or system associated with this IT service.

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete

5. Additional Information

 5.1. Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, which is used to provide this service. Identify whether there is a cost recovery or cost allocation plan for this service. Be sure to describe any anticipated adjustments to the funding source(s) or funding level for FY 2010-11. If such adjustments are anticipated, please describe any corresponding change needed in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.).

EUS - This service is funded for Department of Education headquarters through the Education Data Center Working Capital Trust Fund and its customers are billed for services in accordance with the published cost recovery plan. No change in the funding model or levels is anticipated.

DBS - This service is funded through an annual appropriation from General Revenue and the Rehabilitation Trust Fund. No change in the funding model or levels is anticipated for FY 2007-2008.

VR - Federal Trust Fund

 5.2. Other comments (Briefly describe the usage pattern for any public user groups identified in Question 1.3, e.g., annual use, occasional use, self-service, or optional use, and any other comments to explain the service.)

EUS - Note: Delay/retry settings for email are <u>15 minutes</u> for warning and <u>30 minutes</u> for timeout, rather than the usual 'hours' for warning and 'days' for timeout.

E-mail sent to and forms received from 200,000+ teachers, administrators, etc., across the State.

E-mail service supports the Office of Student Financial Aid which sends e-mail notices to tens of thousands of students.

E-mail consultation/support provided to school districts regarding their e-mail functionality.

Dept/Agency: **Florida Department of Education**

Submitted by: **Ron Lauver, Chief Information Officer**

Phone: **850-245-9325**

Date submitted: **October 1, 2009**

Helpdesk Service

This service involves the centralized or consolidated intake and resolution of IT system problems for users and stakeholders throughout the department. Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for the complete definition of this IT Service and specific direction on how to complete this document.

Identify any major commercial hardware and software associated with the Helpdesk Service:			
1	Magic helpdesk software (BMC)	5	
2	Dell Services	6	
3	Dell Workstations	7	
4	Microsoft XP	8	

1. IT Service Definition

1.1. Who is the service provider? *(Indicate all that apply)*

☑ Central IT staff ☐ State Primary Data Center

☑ Program staff ☐ Other External service provider

☐ Another State agency

1.2. Who uses the service? *(Indicate all that apply)*

☑ Agency staff (state employees or contractors)

☐ Employees or contractors from one or more additional state agencies

☑ External service providers

☐ Public (please explain in Question 5.2)

1.3. Please identify the number of users of this service: 1780

(1330 domain users of under End Users Services (EUS) at EDC

1.4. How many locations currently host IT assets and resources used to provide helpdesk services? 3

1.5. What communication channels are used for the service? *(Indicate all that apply)*

☑ On-line self-serve ☐ On-line interactive

☑ Telephone/IVR ☑ Face-to-face

☑ Remote desktop (e.g., PC Anywhere)

☑ Other EDC - E-mail, Magic Helpdesk Intranet Application; DBS - Script Logic, E-Mail

1.6. What is the scope of the service provided by the Help Desk: *(Check all boxes that apply)*

Help Desk Action	Simple problems	Moderately complex problems	Complex problems
Accepting and logging	X	X	X
Referring/escalating	X	X	X
Tracking and reporting	X	X	X
Resolving/closing	X	X	

1.7. Please identify the major IT systems or services for which the Help Desk must provide assistance:

1	**EDC - Level 1 and 2 support for Microsoft Office product suite**	6	**EDC - Virus / Malware resolution**
2	**EDC - Level 1 support for agency specific critical applications**	7	**EDC - E-mail delivery questions**
3	**EDC - Network account and access management additions and changes**	8	**DBS - MS Office**
4	**EDC - Level 1 and 2 support for general software**	9	**DBS - E-mail**
5	**DBS - JAWS and other accessibility apps**	10	**DBS - Connectivity**

2. Service Unique to Agency

2.1. Is a similar or identical IT service provided by another agency or external service provider?
(Identical, Very Similar, No, Unknown) EDC - Similar; DBS – Very Similar

2.2. If the same level of service could be provided through another agency or source for less than the current cost of the IT service, could your agency change to another service provider?

☑ Yes ☑ No

2.2.1. If yes, what must happen for your agency to use another IT service provider?

DBS - Appropriate training and security and confidentiality implementation by provider. Service level requirements must be validated to ensure that another IT service provider could respond to agency business needs. Implementation and responses must address specific needs of agency staff population (uniquely high occurrence of visual impairment).

2.2.2. If not, why does your agency need to maintain the current provider for this IT service?

EDC - Other agencies would not be able to provide the current level of help-desk support for agency specific critical applications, for example, GED, Bright Futures, and Teacher Certification. In addition, the Helpdesk answering service provides access to off-hours "Duty Manager' in order to resolve problems at nights, weekends, and holidays.

3. IT Service Levels Required to Support Business Functions

3.1. Has the agency specified the service level requirements for this IT Service?

☐ Yes; formal Service Level Agreement(s)
☑ Yes; informal agreement(s)
☐ No; specific requirements have not been determined and approved by the department

If you answered "Yes," identify major (formal or informal) service level requirements:

Service requests must meet the following response times based upon priority.
Priority 1 – 1 hour to resolve the problem
Priority 2 – 3 hours to resolve the problem
Priority 3 – 10 hours to resolve the problem
Priority 4 – 30 hours to resolve the problem
Priority 5 – 50 hours to resolve the problem
Priority 6 – Project status; extended expiration

Executive level personnel (approximately 50 individuals) and individuals that have a system outage that greatly impedes work performance without a workaround require Priority 1 response (one hour resolution).

DBS – No service level required

3.2. Timing and Service Delivery Requirements

3.2.1. Hours/Days the Help Desk service is required *(e.g., 0800-1600 M-F, 24/7)*

EDC - 7:30 am to 5:30 pm M-F, with after-hours Duty Manager; DBS - 0730-1730

3.2.2. What are the impacts on the agency's business if the Help Desk service is not available?

EDC - Services would not be provided to users of the current help-desk for agency specific critical applications for example; GED, Bright Futures and Teacher Certification. Helpdesk would not be available for level 2 support of agency personnel on software products. In addition the Helpdesk answering service provides access to off-hours "Duty Manager" in order to resolve problems at nights, weekends, and holidays.

DBS - Employees would not be able to get timely responses to IT problems, which would reduce their efficient utilization of the agency systems and cause reduction in compliance with performance standards for customer service.

3.2.3. What is the average monthly volume of calls/cases/tickets?　　　EDC – 1137; DBS - 200

3.2.4. Are there any agency-unique service requirements?　　　☑ Yes　　☐ No

If yes, specify *(include any applicable constitutional, statutory, or rule requirements)*

EDC - Support for agency–specific applications GED, Bright Futures and Teacher Certification. Helpdesk is level 2 support of agency personnel on software products.

DBS - Americans with Disabilities Act of 1990 and the Rehabilitation Act of 1973. Relatively high incidence of blind/vision impaired staff imposes unique support needs for both individual accommodation and implementation and support of adaptive technologies.

3.2.5. What are security requirements for this IT service? *(Indicate all that apply)*

☑ User ID/Password　　　　　　　　　　☑ Access through Internet or external network
☐ Access through internal network only　　☑ Access through Internet with secure encryption
☑ Other __DBS – Routine Desktop/Voice Access_____

3.2.6. Are there any federal, state, or agency privacy policies or restrictions applicable to this IT Service?

　　☑ Yes　　　☐ No

3.2.6.1. If yes, please specify and describe:

EDC - Security Rule Chapter 60DD-2 Florida Information Resource Security Policies and Standards

DBS - 34CR Part 361, 367, and 395 FS 413 Part I

4. **User/customer satisfaction**

   4.1. Are service level metrics reported to business stakeholders or agency management?

   ☑ Yes   ☐ No

   If yes, briefly describe the frequency of reports and how they are provided:

   EDC - Monthly metrics are prepared and submitted to upper management   Random surveys are sent to customers receiving service via helpdesk support. Quarterly customer services survey evaluations are administered and reported to upper management.

   DBS - None

   4.2. Are currently defined IT service levels adequate to support the business needs?

   ☑ Yes   ☐ No

   4.2.1. If no, what changes need to be made to the current IT service? *(Briefly explain)*

   4.2.2. List any significant projects (e.g., total cost greater than $500,000) that are underway or planned to upgrade or enhance any resource or system associated with this IT service.

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete

5. **Additional Information**

   5.1. Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, which is used to provide this service. Identify whether there is a cost recovery or cost allocation plan for this service. Be sure to describe any anticipated adjustments to the funding source(s) or funding level for FY 2010-11. If such adjustments are anticipated, please describe any corresponding change needed in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.).

   EDC - This service is funded for Department of Education headquarters through the Education Data Center Working Capital Trust Fund and its customers are billed for services in accordance with the published cost recovery plan. No change in the funding model or levels is anticipated.

   DBS - This service is funded through an annual appropriation from General Revenue and the Rehabilitation Trust Fund. No change in the funding model or levels is anticipated for FY 2008-2009.

   5.2. Other comments (Briefly describe the usage pattern for any public user groups identified in Question 1.3, e.g., annual use, occasional use, self-service, or optional use, and any other comments to explain the service.)

EDC - Helpdesk provides central response to DOE staff inquiries regarding incidents such as hurricane preparedness, Information Technology outages impacting multiple systems, hardware maintenance, system recalls, change notices and software upgrades.

Dept/Agency: **Department of Education**

Submitted by: **Ron Lauver, Chief Information Officer**

Phone: **850-245-9325**

Date submitted: **October 1, 2009**

IT Administration and Management Service

This service enables the management and administration of the agency's central IT program or unit. Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for the complete definition of this IT Service and specific direction on how to complete this document.

Identify major IT Systems (applications) that are included (in whole or part) in this IT Service:			
1	OSFA - Service Request System (SRS)	5	
2	VR - Active Directory Administration Tools	6	
3		7	
4		8	

1. **IT Service Definition**

    1.1. Who is the service provider? **(Indicate all that apply)**

    - ☑ Central IT staff
    - ☑ Program staff
    - ☐ Another State agency
    - ☐ External service provider

    1.2. How many locations currently host assets and resources used to provide IT administration and management services? <u>4</u>

2. **Service Unique to Agency**

    2.1. If the same level of service could be provided through another agency or external source for less than the current cost of the IT service, could your agency change to another service provider?

    ☑ Yes   ☑ No

    2.1.1. If yes, what must happen for your agency to use another IT service provider?

    > OSFA - Service provider would have to be knowledgeable of OSFA change control requirements, and build a system.

2.1.2. If not, why does your agency need to maintain the current provider for this IT service?

> For DOE Headquarters, the IT Administration and Management Services provided to the Department are specifically tailored to meet the unique needs and requirements of the Department's strategic programs, management, staff, stakeholders, and clients/external customers. Meeting those needs and requirements necessitates a specific knowledge set and is best provided by in-house resources familiar with the specific agency programs, policies and governing regulations. Further, provision of this service by in-house resources avoids unproductive competition for resources, duplication of resources, and immediate attention to management and program area needs.
>
> DBS - IT administration and Management service relates to department programs that are part of the agency management function. It cannot be performed by an external service provider.
>
> VR - The IT Administration staff is an integral part of the program and is involved with confidentiality of client data.

3. IT Service Levels Required to Support Business Functions

3.1. Has the agency specified the service level requirements for this IT Service?

- ☐ Yes; formal Service Level Agreement(s)
- ☑ Yes; informal agreement(s)
- ☑ No; specific requirements have not been determined and approved by the department

If you answered "Yes," identify major (formal or informal) service level requirements:

> IT procurement staff work directly with agency customers to research and select products that are compatible with the established IT hardware/software standards and security policies. All technology procurement (P-Card and MyFlorida Marketplace) for the entire Department is processed through the Division of Technology as part of the approval flow for purchasing. The turnaround time for these approvals is one day.
>
> The DOE Headquarters IT budget management staff keeps track of all expenditures and reconciles records with the agency's accounting records on a monthly basis. If there are any discrepancies, the Budget Manager works with the agency's Budget and Comptroller Offices to resolve the issues dealing with agency-wide hardware and/or software purchases.
>
> A cost recovery model is used each year to allocate, estimate and recover for costs of the Education Data Center. Bills are produced monthly for customers and the DOE budget office. A scheduled cost recovery review is initiated by the Billing Administrator each month to ensure that all customers have been properly charged for services rendered prior to the distribution of the Working Capital Trust Fund's Cost Recovery Bill to the agency's Budget Office for payment.
>
> In addition, monitoring, approval, and correction of any discrepancies in billing for services provided by NWRDC and DMS are part of this service.
>
> DBS and DVR do not have agreements in place.

3.2. Timing and Service Delivery Requirements

3.2.1. Hours/Days that service is required *(e.g., 0800-1600 M-F, 24/7)* for the systems included in this service: 7:00 a.m. - 6:00 p.m., M-F and after-hours or holiday support as needed; DBS and OSFA's requirements are 24/7.

3.2.2. What is the agency's tolerance for down time during peak periods, i.e., time before management-level intervention occurs *(e.g., 5 min, 15 min, 60 min)*? DOE Headquarters is 60 min.; DBS and VR – 15 mins; OSFA – 5 mins.

3.2.3. Are there any federal, state, or agency privacy policies or restrictions applicable to this IT Service?

☑ Yes   ☐ No

If yes, please specify and describe:

Chapter 110, F.S. (State Employment); Chapter 60L-32, F.A.C., (Human Resource Management); Chapter 99-29 s. 1010.81, F.S. (Working Capital Trust Fund); Americans with Disabilities Act of 1990; Rehabilitation Act of 1998 for accessibility by persons with disabilities including Section 508; F.S. 413.341; CFR 361.38; Family Educational Rights and Privacy Act (FERPA); Gramm-Leach-Bliley Act of 1999; Fair Debt Collection Practices Act (FDCPA;, Higher Education Act of 1965, as amended; Title 34, Sections 668 and 682, Code of Federal Regulations; Guaranty Agency agreements with the Secretary of the United States Department of Education; and Chapter 1009, Florida Statutes.

DBS - 34CFR Part 361, 367, and 395. FS 413 Part I.

VR - F.S. 413.341 & CFR 361.38.

3.2.4. Are there any agency-unique service requirements?   ☑ Yes   ☐ No

If yes, specify *(include any applicable constitutional, statutory, or rule requirements)*

For DBS, the Americans with Disabilities Act of 1990 and the Rehabilitation Act of 1973 applies. Projects completed at DBS must follow Section 508 of the Rehabilitation Act of 1998 for accessibility by persons with disabilities.

IT Administration staff in DVR are an integral part of the Vocational Rehabilitation program and are involved with the confidentiality of client data.

4. User/customer satisfaction

4.1. Are service level metrics reported to business stakeholders or agency management?

☑ Yes   ☐ No

If yes, briefly describe the frequency of reports and how they are provided:

The Department CIO attends the Department's cabinet meeting weekly and provides updates on IT projects and issues as necessary. Updates on specific IT projects are provided to project stakeholders as specified in project plans. Performance measures are reported for Enterprise Project Management and made available monthly to CIO, Deputy CIO, and Chief of Financial and Business Services.

Monthly metrics are prepared and submitted to upper management   Quarterly customer service survey evaluations are administered and reported to upper management.

DVR, DBS, and OSFA do not provide service level metrics.

4.2. Are currently defined IT service levels adequate to support the business needs of the agency?

☑ Yes   ☐ No

If no, what changes need to be made to the current IT service? *(Briefly explain)*

4.3. List any significant projects that are underway or planned to upgrade or enhance any system, resource, or process associated with this IT service.

Project Name	Description	Start Date	End Date	Estimated Total Cost of Completion

5. Additional Information

5.1. Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, which is used to provide this service. Identify whether there is a cost recovery or cost allocation plan for this service. Be sure to describe any anticipated adjustments to the funding source(s) or funding level for FY 2010-11. If such adjustments are anticipated, please describe any corresponding change needed in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.).

This service is funded for DOE headquarters by the Education Data Center's Working Capital Trust Fund and its customers are billed for services in accordance with the published cost recovery plan. Funding for OSFA for this service is from the Student Loan Operating Trust Fund (2397) with no cost recovery or cost allocation plan.

Funding for DBS for this service is through General Revenue and the Rehabilitation Trust Fund.

Funding for DVR is from the Federal Rehabilitation Trust Fund. No changes in the funding model or levels are anticipated.

5.2. Other comments

Dept/Agency: **Department of Education**

Submitted by: **Ron Lauver, Chief Information Officer**

Phone: **850-245-9325**

Date submitted: **October 1, 2009**

IT Security/Risk Mitigation Service

This service involves the implementation of measures to reduce risk and ensure continuity of the IT Services supporting the agency. Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for the complete definition of this IT Service and specific direction on how to complete this document.

1. **IT Service Definition**

   1.1. Who is the service provider? *(Indicate all that apply)*

   - ☑ Central IT staff
   - ☑ Program staff
   - ☐ Another State agency
   - ☐ State Primary Data Center
   - ☑ Other External service provider

   1.2. Who uses the service? *(Indicate all that apply)*

   - ☑ Agency staff (state employees or contractors)
   - ☑ Employees or contractors from one or more additional state agencies
   - ☐ External service providers
   - ☐ Public (please explain in Question 5.2)

2. **Service Unique to Agency**

   2.1. Is a similar or identical IT service provided by another agency or external service provider? *(Identical, Very Similar, No)* EDC and VR – No; DBS – Very Similar

   2.2. If the same level of service could be provided through another agency or source for less than the current cost of the IT service, could your agency change to another service provider?

   ☑ Yes   ☑ No

   2.2.1. If yes, what must happen for your agency to use another IT service provider?

   DBS - Service level requirements must be validated to ensure that another IT service provider could support risk assessment, mitigation, and data recovery business processes and plans.

   2.2.2. If not, why does your agency need to maintain the current provider for this IT service?

   EDC - 1.   IT Security Policy, Processes, Procedures, and Standards

   Policy/Rules and Standards address State Security Rule 60DD-2.001-60DD-2.010 - also known as Florida Information Resource Security Policies. This includes state and federal intergovernmental relations in the form of FERPA, NIST, FISMA, GBLA and HIPAA Rules. By statute (F.S. 282.318), this is a DOE Agency Head responsibility and has been accomplished as part of the Information Security Manager's responsibility. The ISM is responsible for the creation, maintenance, and implementation of an overall comprehensive IT Security Program that protects the agency's IT resources to maintain the confidentiality, integrity, and availability of information.

   2.   Computer Security Incident Response Teams (CSIRT)

   The ISM is responsible for creation and maintaining a relevant computer security incident response that reflects understanding of the agency's priorities and unique business functions. The ISM is also

responsible for training staff how to most effectively respond to computer security incidents in a timely and effective manner.

3.   Security Audits and Risk Assessments

Risk Assessments are accomplished through the ISM and select staff. Oversight of Security Audit and Compliance is the responsibility of the Information Security Manager.

4.   Security Awareness Training

Basic boiler plate security awareness materials and training could be outsourced. However, in order to develop and maintain an ongoing comprehensive Security Awareness program will require the time and energy of in-house staff under the oversight of the Information Security Manager.

5.   Disaster Recovery

Quality and service could be sacrificed if this service were to be outsourced to an external service provider. The Department depends on a reliable and successful disaster recovery planning and testing to ensure business continuity of its mission-critical applications in the event of an emergency situation (natural disaster, terrorism, etc.). An external provider would need to support risk assessment and mitigation, COOP and disaster recovery plans as they are currently documented and adapt to any future organizational or legislatively mandated changes. Successful disaster recovery and business continuity planning and execution requires the cooperation and coordination of staff from various technical support areas such as Security, Network, Desktop, Server Support, Service Assurance, Disaster Recovery, as well as staff from operational/business areas.

In order to obtain services from an external provider, there would have to be a demonstration of the ability to timely and consistently deliver the same level and quality of service for the same or lesser cost.

VR - It would be very difficult to coordinate scheduled changes for back ups and to preserve the confidentiality of VR clients.

3. IT Service Levels Required to Support Business Functions

3.1. Has the agency specified the service level requirements for this IT Service?

☑   Yes; formal Service Level Agreement(s)

☑   Yes; informal agreement(s)

☐   No; specific requirements have not been determined and approved by the department

If you answered "Yes," identify major (formal or informal) service level requirements:

EDC - Disaster Recovery – The Department had installed a generator to supply power to the Department's data center in the Turlington building. This generator has a capability to run the Department's applications hosted at its data center for up to 72 hours without refueling.

Disaster Recovery (Informal Agreement) - Computer systems have been broken down into three categories. Category I systems must be restored within 72 hours. Category II systems have to be recovered within 7 days. Category III systems need to be recovered within 2 weeks. These SLAs will be documented in the Disaster Recovery Plan.

IT Security (Informal Agreement) - These services are expected to be operational 24/7/365.

DBS - See agency COOP plan. SunGuard provides control and restitution services. Industry standard backup methodology is in use.

VR - The Division has a defined schedule for tape back ups.

3.2.   Timing and Service Delivery Requirements

3.2.1.   Hours/Days that service is required *(e.g., 0800-1600 M-F, 24/7)*:   24/7

3.2.2.   In the event of an emergency, how quickly must essential services be restored to maintain the agency's continuity of operations?   EDC - See 3.1 above; DBS - Network and Email – 48 hours; VR – 72 hours

3.2.3.   How frequently must the IT disaster recovery plan be tested?   EDC - Semi-annually; DBS – Periodically; VR - Twice Annually

3.2.4.   In the event of a security breach, what is the agency's tolerance for down time of security IT services during peak periods, i.e., time before management-level intervention occurs *(e.g., 10 min, 60 min, 4 hours)?*   EDC - 60 minutes; DBS - 15 min; VR – 10 minutes

3.2.5.   Are there any agency-unique service requirements?   ☑ Yes   ☐ No

If yes, specify *(include any applicable constitutional, statutory, or rule requirements)*

EDC - IT Security - Infrastructure must perform in all hazards. Email and LAN services must remain accessible; security mechanisms must remain intact at all times.

Disaster Recovery - In the event of a disaster that impacts only a specific division or location, the COOP manual specifies a window of 12 – 36 hours for relocation and/or restoration of critical services.

In the event of a disaster affecting the Department's data center in the Turlington building, critical systems must be functional within 72 hours either locally or at DOE's disaster recovery site at Santa Fe Community College in Gainesville Florida (see 3.1 above).

DBS - Americans with Disabilities Act of 1990 and the Rehabilitation Act of 1973. Implementation must ensure availability of services for customers (visually impaired by definition) and meet all requirements of agency security procedures and policies.

3.2.6.   What are security requirements for this IT service? *(Indicate all that apply)*

☑ User ID/Password   ☑ Access through Internet or external network

☑ Access through internal network only   ☑ Access through Internet with secure encryption

☑ Other Key fobs, ID Badge

3.2.7.   Are there any federal, state, or agency privacy policies or restrictions applicable to this IT Service?

☑ Yes   ☐ No

If yes, please specify and describe:

EDC - Florida Statute 282.318; Florida Administrative Code, Rule 60DD-2; Family Educational Rights and Privacy Act (FERPA); National Institute of Standards and Technology (NIST); Payment Card Industry Data Security Standard (PCI DSS)

DBS - 34CFR Part 361, 367, and 395. FS 413 Part I

VR - F.S. 282 and Part VI, Department of Education, 34 CFR Part 361, State Vocational Rehabilitation Services Program, Final Rule.

4. User/customer satisfaction

4.1.   Are service level metrics reported regularly to business stakeholders or agency management?

☑   Yes   ☐   No

If yes, briefly describe the frequency of reports and how they are provided:

EDC - Daily on-line network status and security event reports are generated for review by the CIO, EDC Management, and ISM.

Ad-hoc reports include Security Alerts and warning which are provided to the Information Security Manager in the event of critical cyber security alerts. Computer Security Incidents are reported to the CIO and AEIT.

The results of each Disaster Recovery test are presented to the CIO in writing.

DBS and VR – No Service Level Metrics

4.2. Are currently defined IT service levels adequate to support the business needs?

☑   Yes   ☐   No

4.2.1.   If no, what changes need to be made to the current IT service?   *(Briefly explain)*

4.2.2.   List any significant projects (e.g., total cost greater than $500,000) that are underway or planned to upgrade or enhance any resource or system associated with this IT service.

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete

5. Additional Information

5.1.   Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, which is used to provide this service. Identify whether there is a cost recovery or cost allocation plan for this service. Be sure to describe any anticipated adjustments to the funding source(s) or funding level for FY 2010-11. If such adjustments are anticipated, please describe any corresponding change needed in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.).

EDC - This service is funded for DOE Headquarters by the Education (Knott) Data Center Working Capital Trust Fund and customers are billed for services in accordance with the published cost recovery plan. No change in the funding model or levels is anticipated.

DBS - This service is funded through an annual appropriation from General Revenue and the Rehabilitation Trust Fund. No change in the funding model or levels is anticipated in FY 2010-11.

VR - Federal Trust Fund

5.2.   Other comments (Briefly describe the usage pattern for any public user groups identified in Question 1.3, e.g., annual use, occasional use, self-service, or optional use, and any other comments to explain the service.)

VR - For back up and recovery, we use Veritas Back Up Exec in the headquarters office and on each of our LAN servers in the field offices. Trend Server Protect is installed on all servers in our network for server anti-virus protection.

Dept/Agency: **Department of Education**

Submitted by: **Ron Lauver, Chief Information Officer**

Phone: **850-245-9325**

Date submitted: **October 1, 2009**

IT Support Service for Agency Financial and Administrative Systems

This service enables users in the agency's administrative and support areas to operate and maintain the non-strategic applications that support agency administrative. Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for the complete definition of this IT Service and specific direction on how to complete this document.

Identify major IT Systems (applications) that are included (in whole or part) in this IT Service:			
1	Personnel Action Tracking System (PATS)	9	Personnel Reporting System
2	Personnel Action Request form (PF-12)	10	Vouchers System
3	Performance Evaluation Tracking System (PETS)	11	Cash Advance and Reporting of Expenditures (CARDS)
4	Grants Management	12	Property Management System (QueTel/TraQ)
5	Budget Management System (BMS)	13	EasyLobby System
6	Prorate system (DBAI)	14	Enterprise Buildings Integrator System (EBI)
7	Payroll system (DBAG)	15	Camera System (DIVAR)
8	Indirect Costs System (DBAW)	16	Financial Information System (DOH)

1. **IT Service Definition**

    1.1. Who is the service provider? *(Indicate all that apply)*

    ☑ Central IT staff   ☑ State Primary Data Center

    ☑ Program staff   ☑ Other External service provider

    ☑ Another State agency

    1.2. Who uses the service? *(Indicate all that apply)*

    ☑ Agency staff (state employees or contractors)

    ☑ Employees or contractors from one or more additional state agencies

    ☐ External service providers

    ☐ Public (please explain in Question 5.2)

    1.3. Please identify the number of users of this service.   2800/3000

    1.4. How many locations currently host agency financial/ administrative systems?   6

2. **Service Unique to Agency**

    2.1. Is a similar or identical IT service provided by another agency or external service provider? *(Identical, Very Similar, No)*   Similar

    2.2. If the same level of service could be provided through another agency or source for less than the current cost of the IT service, could your agency change to another service provider?

    ☑ Yes   ☐ No

2.2.1.   If yes, what must happen for your agency to use another IT service provider?

Significant data conversion and customer retraining. Several of the systems are interrelated.

2.2.2.   If not, why does your agency need to maintain the current provider for this IT service?

3. **IT Service Levels Required to Support Business Functions**

Answer the following questions for the primary or dominant IT system within this IT Service.

3.1.   Has the agency specified the service level requirements for this IT Service?

☐ Yes; formal Service Level Agreement(s)

☐ Yes; informal agreement(s)

☑ No; specific requirements have not been determined and approved by the department

If you answered "Yes," identify major (formal or informal) service level requirements:

3.2.   Timing and Service Delivery Requirements

3.2.1.   Hours/Days that service is required *(e.g., 0700-1800 M-F, 24/7) for*:

3.2.1.1.   User-facing components of this IT service (online)   <u>0700-1800 M-F</u>

3.2.1.2.   Back-office-facing components of this IT service (batch and maintenance) <u>24/7</u>

3.2.2.   What is the agency's tolerance for down time during peak periods, i.e., time before management-level intervention occurs *(e.g., 15 min, 30 min, 60 min)?*   <u>30 min.</u>

3.2.2.1.   What are the impacts on the agency's business if this down-time standard is exceeded?

Delay in responding to customers' needs and potential missed opportunity.

3.2.3.   Are there any agency-unique service requirements?   ☐ Yes   ☐ No

If yes, specify *(include any applicable constitutional, statutory, or rule requirements)*

BMS, CARDS, and DBAG systems include data and processes performed only by this Department.

3.2.4.   What are security requirements for this IT service? *(Indicate all that apply)*

☑ User ID/Password   ☑ Access through Internet or external network

☑ Access through internal network only   ☑ Access through Internet with secure encryption

☐ Other <u>Dedicated lines for services #1, #7, #8, and #9</u>

3.2.5.   Are there any federal, state, or agency privacy policies or restrictions applicable to this IT Service?

☑ Yes   ☐ No

3.2.5.1.   If yes, please specify and describe:

> Since these services deal with confidential and/or personally-identifiable information, there are privacy policies and restrictions in place.

4. **User/customer satisfaction**

    4.1. Are service level metrics reported to business stakeholders or agency management

    ☑ Yes   ☐ No

    If yes, briefly describe the frequency of reports and how they are provided:

    > Monthly reports and metrics are prepared and submitted to upper management and stakeholders. Daily data center status report presented on the Department's intranet.

    4.2. Are currently defined IT service levels adequate to support the business needs?

    ☑ Yes   ☐ No

    4.2.1. If no, what changes need to be made to the current IT service? *(Briefly explain)*

    4.2.2. List any significant projects that are underway or planned to upgrade or enhance any system associated with this IT service.

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete

5. **Additional Information**

    5.1. Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, which is used to provide this service. Identify whether there is a cost recovery or cost allocation plan for this service. Be sure to describe any anticipated adjustments to the funding source(s) or funding level for FY 2010-11. If such adjustments are anticipated, please describe any corresponding change needed in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.).

    > DOE Headquarters IT provides comprehensive Agency Support for Financial and Administrative Services to DOE Headquarters, OSFA, and Division of Blind Services (DBS). Division of Vocational Rehabilitation (DVR) provides their own internal Agency Support for Financial and Administrative Services.

    5.2. Other comments (Briefly describe the usage pattern for any public user groups identified in Question 1.3, e.g., annual use, occasional use, self-service, or optional use, and any other comments to explain the service.)

Dept/Agency: **Education/Division of Blind Services**

Submitted by: **Ron Lauver, Chief Information Officer**

Phone: **850-245-9325**

Date submitted: **October 1, 2009**

Network Service

This service enables data connectivity and transport using Local Area Network (LAN) and/or Wide Area Network (WAN) technologies. Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for the complete definition of this IT Service and specific direction on how to complete this document.

	Identify the major commercial hardware and software associated with the LAN Service:		
1	EDC Cisco PIX 535 & ASA Firewalls	19	Cisco ACS - CiscoWorks
2	EDC Cisco 6509-3750-3500-3650 Switch	20	EDC Microsoft SQL Server, UDB Server, Oracle Server
3	EDC Cisco 17xx & 28xx Routers	21	Dell SAN (EMC oem)
4	EDC Dell - Sun Servers	22	Microsoft MOM
5	Trend Micro Anti-Virus & Anti-Spyware	23	ConfigureSoft ECM
6	DBS Windows Server 2003 NOS	24	DBS Utility Servers
7	DBS Ethernet Switches	25	McAfee Enterprise Suite Anti Virus
8	DBS PDC/BDC/File Servers	26	Spam Filter
9	DBS VoIP (2 locations) Daytona Beach and West Palm Beach	27	Firewall Solution thru Cisco Router/ASA 5510 Security Appliance(Firewall)
10	Symantec Ghost Server Software	28	Network Attached Storage
11	DBS Network Printers	29	Various DSL Appliances
12	DBS Cisco Routers	30	DSL and T1 connections thru local companies and Telcos
13	DBS Cisco VPN Concentrator with End-user VPN authentication Device	31	OSFA 2600 Cisco Router
14	VPN Client Software (XP Pro)	32	OSFA 6509 Cisco Router
15	OSFA Dell Servers	33	OSFA 4006 Cisco Router
16	VR Switches/Hub's	34	VR Dell Disk Array
17	VR Network Printers	35	VR Dell Tape Drive
18	VR Dell Servers	36	VR UPS – (87)

1. **IT Service Definition**

    1.1. Who is the LAN service provider? *(Indicate all that apply)*

    - ☑ Central IT staff
    - ☑ Program staff
    - ☐ Another State agency
    - ☐ State Primary Data Center
    - ☐ Other External service provider

    1.2. Who is the WAN service provider? *(Indicate all that apply)*

    - ☑ Central IT staff
    - ☑ Program staff
    - ☑ Another State agency
    - ☑ External service provider

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1.3. Who uses the service? *(Indicate all that apply)*

☑ Agency staff (state employees or contractors)

☐ Employees or contractors from one or more additional state agencies

☑ External service providers

☑ Public (please explain in Question 5.2)

1.4. Please identify the number of users of the Network Service. 3029, 2.6 million students, 3,800 public schools and 180,000 teachers

1.5. How many locations currently host IT assets and resources used to provide LAN services? 140

1.6. How many locations currently use WAN services? 149

1.7. What types of WAN connections are included in this service? *(Indicate all that apply)*

☐ ATM	☐ Frame Relay	☐ Cellular Network
☐ SUNCOM RTS	☑ Internet	☑ Dedicated Wired connection
☐ Radio	☐ Satellite	☐ Dial-up connection

☑ Other Tallahassee MAN through Hayes Communications, Tallahassee Fiber Loop, Florida Lambda Rail, My Florida Network (MFN), frame relay

2. Service Unique to Agency

2.1. Is a similar or identical IT service provided by another agency or external service provider?
(Identical, Very Similar, No) EDC – Similar; OSFA, DBS - Very Similar; VR - No

2.2. If the same level of service could be provided through another agency or source for less than the current cost of the IT service, could your agency change to another service provider?

☑ Yes   ☐ No

2.2.1. If yes, what must happen for your agency to use another IT service provider?

Education Data Center (EDC) - Service provider would need appropriate training on mission orientation, security and confidentiality, and application-appropriate implementation. Service Level requirements must be validated to ensure that another IT service provider could respond to business needs of our non-collocated organizations. Occasional problem resolution assistance provided to OSFA, DVR, and DBS as requested for their networks.

Creation and resetting of user network IDs and passwords, management of shared network resources, and management of Microsoft's Active Directory structure are part of DOE's network Access Management function.

DOE's Server Support function for DOE's utility servers used to support DOE's LAN monitoring and server monitoring activity are contained within this service. Support and licensing of Microsoft's Operation Monitor server, Print servers, File servers, Backup servers, Domain Controller servers, Spy Ware/Anti-Virus servers, and LAN Management servers are part of server support function.

OSFA - The same level of service must be provided for less cost than internal support.

DBS - Appropriate training and Security and Confidentiality would need to be implemented. Service level requirements must be validated to ensure that another IT service provider could respond to the Agency's business needs.

VR - The source would have to provide less than 15 minutes of downtime and be able to replace WAN equipment.

2.2.2. If not, why does your agency need to maintain the current provider for this IT service?

3. IT Service Levels Required to Support Business Functions

3.1. Has the agency specified the service level requirements for LAN service?

- ☐ Yes; formal Service Level Agreement(s)
- ☑ Yes; informal agreement(s)
- ☐ No; specific requirements have not been determined and approved by the department

If you answered "Yes," identify major (formal or informal) service level requirements:

EDC - LAN is expected to operate 24x7x365. Corrective action has to be taken within 15 minutes of any server downtime at Division of Vocational Rehabilitation.

Access Management provides support to users after hours, weekends, and holidays when needed to reset passwords, enable ac LAN service is expected to be accessible 24 x 7 x 365.

LAN service is expected to be accessible 24 x 7 x 365

Service requests must meet the following response times based upon priority:
Priority 1 – 1 hour to resolve the problem
Priority 2 – 3 hours to resolve the problem
Priority 3 – 10 hours to resolve the problem
Priority 4 – 30 hours to resolve the problem
Priority 5 – 50 hours to resolve the problem
Priority 6 – Project status; extended expiration
Executive level personnel (approximately 50 individuals) and individuals that have a system outage that greatly impedes work performance without a workaround require Priority 1 response (one hour resolution).

DBS – Network and E-mail service required 24 x 7

3.2. Has the agency specified the service level requirements for WAN service?

- ☑ Yes; formal Service Level Agreement(s)
- ☑ Yes; informal agreement(s)
- ☐ No; specific requirements have not been determined and approved by the department

If you answered "Yes," identify major (formal or informal) service level requirements:

EDC - WAN service is expected to be accessible 24x7x365. Vocational Rehabilitation requires correction of errors within 15 minutes. All DBS services provided through STO/DMS are defined in the state contract. There are no formal SLAs for services not under state contract.

WAN service is expected to be accessible 24/7/365

Service requests must meet the following response times based upon priority.
Priority 1 – 1 hour to resolve the problem
Priority 2 – 3 hours to resolve the problem
Priority 3 – 10 hours to resolve the problem
Priority 4 – 30 hours to resolve the problem
Priority 5 – 50 hours to resolve the problem
Priority 6 – Project status; extended expiration

Executive level personnel (approximately 50 individuals) and individuals that have a system outage that greatly impedes work performance without a workaround require Priority 1 response (one hour resolution).

3.3. Timing and Service Delivery Requirements

   3.3.1. Hours/Days that service is required *(e.g., 0800-1600 M-F, 24/7)* *for*:

      3.3.1.1. Online availability EDC and DBS – 24x7x365; VR - 0700-1800 M-F

      3.3.1.2. Offline and availability for maintenance EDC as needed, scheduled between 2-6 am; DBS – Scheduled; OSFA – as needed, VR – 24/7

   3.3.2. What is the agency's tolerance for down time during peak periods, i.e., time before management-level intervention occurs *(e.g., 5 min, 15 min, 60 min)?*   EDC – 0 minutes; DBS - 60 minutes; OSFA – 30 minutes, VR – 15 minutes

      3.3.2.1. What are the impacts on the agency's business if this down-time standard is exceeded?

EDC - Agency personnel experience loss of productivity and potential loss of unprotected network assets and data. Backup of data to offsite location is lost.

The WAN provides backbone connectivity among the department facilities throughout the State and enables access to central applications that support strategic services. Significant downtime during work hours would reduce affected field offices' ability to respond customer inquiries about their accounts and provide required levels of service. Staff productivity would suffer dramatically due to inability to access needed documents and information.

DBS - Tallahassee LAN would impact 340 users unable to provide services to 12000 clients. Local office LAN impacts users and clients local to that office. The WAN provides backbone connectivity between the department facilities throughout the state and allows access to central applications that support strategic services. Significant downtime during work hours would reduce affected field offices' ability to answer inquiries about their accounts.

VR - Service provision to customers is interrupted.

   3.3.3. Does the agency have a standard for required bandwidth its locations?   ☑ Yes ☐ No

      If yes, indicate the standard *(e.g. fiber channels for certain locations)*

1 Gb fiber link through Tallahassee Fiber Loop and Florida Lambda Rail to Santa Fe Community College remote site for system replication and data replication functions housed at Santa Fe Community College as well as test and development computer systems located at the same location.

Minimum 100MB to the desktop at Turlington Bldg and the Divisions of Blind Services state office (DBS) and 768 Kbps and above for each DBS office at their WAN.locations, and Vocational Rehabilitation (DVR) requires T1 at all offices.

DBS requires 768 Kbps and above for each office, and DVR requires T-1 for all offices.

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Minimum T-1 (1.544 Mbps) to WAN locations, 100 Mbps to desktop.

   3.3.4. Are there any agency-unique service requirements?   ☑ Yes ☐ No

      If yes, specify *(include any applicable constitutional, statutory, or rule requirements)*

The central DOE LAN in addition to the Turlington Bldg, provides support to segments at distant locations (Santa Fe Community College remote site in Gainesville and DOE Warehouse on Woodville Hwy in Tallahassee). Agency must accommodate dial-up remote access server for mobile users and secure VPN access.

In addition to the central DOE WAN, two divisions (DVR and DBS) maintain separate WANs for connectivity between their respective Tallahassee headquarters and district offices across the state. System must accommodate mobile users and DBS. The WAN must accommodate VPN connectivity from each DBS's offices (18 sites) and DVR (120 sites) to the state office for transmission of secure and confidential data.

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Systems must be accessible by mobile/traveling users.

DOE's network Access Management function for DOE's LAN resources is contained within this service. Creation and resetting of user network IDs, management of shared network resources, and management of Microsoft's Active Directory structure are part of DOE's network access management function.

DOE's Server Support function for DOE's utility servers is used to support DOE's LAN monitoring and server monitoring activity is contained within this service. Support and licensing of Microsoft's Operation Monitor server, BMC Portal server, Print servers, File servers, Backup servers, Domain Controller servers, Spy Ware/Anti-Virus servers, and LAN Management servers are part of DOE's server support function.

3.3.5. What are security requirements for this IT service? *(Indicate all that apply)*

☑ User ID/Password   ☑ Access through Internet or external network

☑ Access through internal network only   ☑ Access through Internet with secure encryption

☑ Other - Port Restrictions through Firewall, Intrusion detection monitoring, Web site filtering

3.3.6. Are there any federal, state, or agency privacy policies or restrictions applicable to this IT Service?

     ☑ Yes   ☐ No

     3.3.6.1. If yes, please specify and describe:

EDC - Rule Chapter 60DD-2 *Florida Information Resource Security Policies*

DBS - 34CFR Part 361, 367, and 395. FS 413 Part I, VR - F.S. 413.341 and CFR 361.38

4. User/customer satisfaction

4.1. Are service level metrics reported to business stakeholders or agency management?

     ☑ Yes   ☐ No

     If yes, briefly describe the frequency of reports and how they are provided:

Monthly metrics are prepared and submitted to upper management. Surveys are sent to customers receiving service via helpdesk support MAGIC tickets. Quarterly customer services survey evaluations are administered and reported to upper management.

4.2. Are currently defined IT service levels adequate to support the business needs?

     ☑ Yes   ☐ No

4.2.1.   If no, what changes need to be made to the current IT service? *(Briefly explain)*

4.2.2.   List any significant projects (e.g., total cost greater than $500,000) that are underway or planned to upgrade or enhance any resources or system associated with this IT service.

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete
Information Security	Provide funding to purchase an Intrusion Prevention system for DOE Turlington network. (Cisco – MARS)	July 2010	June 2011	$150,000
Network Configuration Analyzer	Provide funding to purchase network analyzer tool to collect, analyze and summarize network performance. (NetMRI)	July 2010	June 2011	$24,000
Infrastructure Network Wireless	Provide funding to build centrally managed wireless network for the DOE Turlington building.	July 2010	June 2011	$20,000
Infrastructure Storage Area Network Replacement	Provide funding to update EDC SAN infrastructure to new technology. Current SAN will no longer be supported by Dell extended warranty after March 2010	July 2010	June 2011	202,277
Infrastructure Switch Replacement	Provide funding to replace Cisco network switches used to provide network connectivity to users in the DOE Turlington building with newer 1GB switches.	July 2010	June 2011	$249,380
Infrastructure Server Replacement	Provide funding to replace out of warranty server systems.	July 2010	June 2011	$179,714
Network Configuration Analyzer	Provide funding to purchase network analyzer tool to collect, analyze and summarize network performance. (NetMRI)	July 2010	June 2011	$24,000

5. Additional Information

5.1.   Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, which is used to provide this service. Identify whether there is a cost recovery or cost allocation plan for this service. Be sure to describe any anticipated adjustments to the funding source(s) or funding level for FY 2010-11. If such adjustments are anticipated, please describe any corresponding change needed in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.).

EDC - This service is funded for Department of Education headquarters through the Education Data Center Working Capital Trust Fund and its customers are billed for services in accordance with the published cost recovery plan. No change in the funding model or levels is anticipated.

DBS - This service is funded through an annual appropriation from General Revenue and the Rehabilitation Trust Fund. No change in the funding model or levels is anticipated for FY 2009-2010

VR - Federal Trust Fund

5.2. Other comments (Briefly describe the usage pattern for any public user groups identified in Question 1.3, e.g., annual use, occasional use, self-service, or optional use, and any other comments to explain the service.)

EDC - Department of Education Headquarters IT provides comprehensive LAN Services to Department Headquarters through the Education Data Center. DVR and DBS provide their own LAN Services internally.

Normal usage is 8 to 9 hours per business day. Non business hours usage is used for backup, maintenance and batch processing. When needed, down time is scheduled for non business hours, with weekends preferred.

Department of Education Headquarters IT provides comprehensive WAN Services to Department Headquarters through the Education Data Center. DVR and DBS provide their own WAN Services internally.

DBS - Normal usage is 8 hours per business day. Non business hours usage is used for backup and maintenance.

Non-Strategic IT Service: Network Service

Dept/Agency: Florida Department of Education						Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1	
Prepared by: Ron Lauver							
Phone: 850/245-9325							

			# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
					A	*B*	*C*	*D*
Service Provisioning -- Assets & Resources *(Cost Elements)*		*Footnote Number*	*Number used for this service*	*Number w/ costs in FY 2010-11*	Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel			0.75		$171,999	$135,034	$135,034	$0
A-1.1	**State FTE**	1,2,3	0.00		$24,017	$0	$0	$0
A-2.1	**OPS FTE**		0.00		$0	$0	$0	$0
A-3.1	**Contractor Positions** (Staff Augmentation)	1,2,4	0.75		$147,982	$135,034	$135,034	$0
B. Hardware			126	14	$2,552	$10,280	$10,280	$0
B-1	**Servers**	1,2	31	0	$0	$0	$0	$0
B-2	**Server Maintenance & Support**	1,2,6	14	14	$2,552	$3,621	$3,621	$0
B-3.1	**Network Devices & Hardware** (e.g., routers, switches, hubs, cabling, etc.)	1,2,7	51	0	$0	$6,659	$6,659	$0
B-3.2	**Other Hardware Assets** (e.g., system mgt workstation, printers, UPS, etc)	1,2,	30	0	$0	$0	$0	$0
C. Software		1,2			$5,000	$0	$0	$0
D. External Service Provider(s)					$86,184	$85,634	$85,634	$0
D-1	**LAN External Service Provider**		0	0	$0	$0	$0	$0
D-2	**WAN External Service Provider**	1,2,11	16	16	$86,184	$85,634	$85,634	$0
E. Plant & Facility for LAN/WAN Service		12	0	10	$0	$3,654	$3,654	$0
F. Other (Please describe in Footnotes Section below)		1,2			$6,000	$0	$0	$0
H. Total for IT Service					$271,735	$234,602	$234,602	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
3	
4	DBS - .75 contractor FTE
5	
6	DBS - 14 servers on maintenance with Remi - $3621
7	DBS - Cisco maintenance with Insight - $6659.
8	
9	
10	
11	DBS - WAN service provided by Sprint, Bell South, and AT & T for 16 offices - 10 DSL offices @ $275 per month - 6 T1 offices @ $647 per month,
12	DBS - 10 servers @ $22.03 per month for co-location expense with Education Data Center 2644, Office space for Contractor position - $1010.
13	
14	
15	

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| *Non-Strategic IT Service:* | **E-Mail, Messaging, and Calendaring Service** | | | | | | | |

Agency: **Enter Agency Name or Acronym on Network Service Worksheet**

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: Ron Lauver
Phone: 850-245-9325

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2009-10		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		0.50		$73,344	$90,023	$90,023	$0
A-1 **State FTE**	1,2	0.00		$24,017	$0	$0	$0
A-2 **OPS FTE**		0.00		$0	$0	$0	$0
A-3 **Contractor Positions** (Staff Augmentation)	1,2,4	0.50		$49,327	$90,023	$90,023	$0
B. Hardware		18	18	$58	$8,565	$8,565	$0
B-1 **Servers**	1,2,5	2	2	$0	$529	$529	$0
B-2 **Server Maintenance & Support**	1,2,6	1	1	$58	$234	$234	$0
B-3.1 **Wireless Communication Devices & Related Hardware**	1,2,8	15	15		$7,802	$7,802	$0
B-3.2 **Other Hardware Assets** (e.g., system mgt workstation, printers, etc)		0	0	$0	$0	$0	$0
C. Software				$0	$0	$0	$0
D. External Service Provider(s)		0	0	$0	$0	$0	$0
E. Plant & Facility	7	0	0	$0	$673	$673	$0
F. Other *(Please describe in Footnotes Section below)*	1,2			$2,000	$0	$0	$0
G. Total for IT Service				$75,402	$99,261	$99,261	$0

Administrative Overhead - Percentage of Other Non-Strategic IT Service Costs Supporting Email Service

Non-Strategic Service	Footnote	%	Cost	
OT-1 **Network**				To determine the fully-loaded cost of the e-mail service, agencies must estimate the amount (percentage) of the other non-strategic IT services that are "consumed" by the e-mail service. For example, desktop support personnel install and configure the e-mail software on the desktop, which is used in the e-mail service, so to obtain a fully-loaded cost for the e-mail service, it is important to include the indirect workload and associated costs of the desktop service expended in support of the e-mail service. The portion of Network, IT Security & Risk Mitigation, and IT Administration & Management services will be estimated by the AEIT based on the agency Schedule IV-C submissions for these IT services. **For the purposes of the Schedule IV-C analysis, the data submitted in this section will NOT be added to the cost of the e-mail service.**
OT-2 **Desktop IT Service**		1.00%	$ 3,193	
OT-3 **Help Desk**		5.00%	$ 1,439	
OT-4 **IT Security & Risk Mitigation**				
OT-5 **IT Administration & Management**				
		SUBTOTAL	$ 4,632	
Fully-loaded IT Service Cost	**$**		**103,893**	

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
3	
4	DBS - .5 contractor
5	DBS - 2 servers @ $22.03 per month for co-location with Ed. Data Center
6	DBS - 2 servers on maintenance with the REMI group.
7	DBS - Office space for Contractor position - $673.
8	DBS - 15 blackberry devices - airtime & data service for 1 year
9	
10	

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Non-Strategic IT Service:	**Desktop Computing Service**								

Agency: Florida Department of Education

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: Ron Lauver

Phone: 850/245-9325

			# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
					A	B	C	D
Service Provisioning -- Assets & Resources *(Cost Elements)*		Footnote Number	Number used for this service	Number w/ costs in FY 2010-11	Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel			1.50		$169,318	$97,718	$97,718	$0
A-1	**State FTE**	1,2,3	1.25		$70,664	$52,707	$52,707	$0
A-2	**OPS FTE**		0.00		$0	$0	$0	$0
A-3	**Contractor Positions** (Staff Augmentation)	1,2,12	0.25		$98,654	$45,011	$45,011	$0
B. Hardware			380	231	$215,072	$201,142	$201,142	$0
B-1	**Servers**	5	1	1	$0	$264	$264	$0
B-2	**Server Maintenance & Support**	1,2	0	0	$0	$0	$0	$0
B-3.1	**Desktop Computers**	1,2,6	208	88	$95,400	$79,200	$79,200	$0
B-3.2	**Mobile Computers** (e.g., Laptop, Notebook, Handheld, Wireless Computer)	1,2,7	141	42	$112,500	$105,000	$105,000	$0
B-3.3	**Other Hardware Assets** (e.g., system mgt workstation, printers, scanners, etc)	1,2,8	30	100	$7,172	$16,678	$16,678	$0
C. Software					$0	$0	$0	$0
D. External Service		13	1	1	$0	$8,280	$8,280	$0
E. Plant & Facility		10	500	500	$0	$12,191	$12,191	$0
F. Other (Please describe in Footnotes Section below)		1,2			$4,000	$0	$0	$0
G. Total for IT Service					$388,390	$319,331	$319,331	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
3	DBS - 1.25 FTE
4	
5	DBS - 1 server @ 264.36 per year in Education Data Center
6	DBS - 88 desktop pcs will be replaced at an average cost of $900
7	DBS - 42 laptops will be replaced at an average cost of $2500
8	DBS - PC and printer maintenance contract with the REMI group - (30 printers - 100 items covered on contract)
9	
10	DBS - Office Space for staff - $2020, Square footage - approximately 500 sq ft @ $17.18 for storage
11	
12	DBS - .25 contractor FTE
13	DBS - Microsoft premier agreement. EDC - Embarq DSL line for testing VPN access to EDC network.
14	
15	

File: Division of Blind Services.xls
Tab: Desktop
Path: C:\Documents and Settings\jaime.garner\Local Settings\Temporary Internet Files\OLKCE\

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Non-Strategic IT Service:	**Helpdesk Service**							

Agency: **Florida Department of Education**

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: **Ron Lauver**

Phone: **850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
				A	B	C	D
		Number used for this service	Number w/ costs in FY 2010-11	Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		0.50		$0	$27,835	$27,835	$0
A-1 State FTE	1,2,3	0.50			$27,835	$27,835	$0
A-2 OPS FTE		0.00			$0	$0	$0
A-3 Contractor Positions (Staff Augmentation)		0.00			$0	$0	$0
B. Hardware		1	1	$0	$264	$264	$0
B-1 Servers	5	1	1		$264	$264	$0
B-2 Server Maintenance & Support		0	0		$0	$0	$0
B-3 Other Hardware Assets (e.g., system mgt workstation, printers, etc)		0	0		$0	$0	$0
C. Software					$0	$0	$0
D. External Service Provider(s)		0	0		$0	$0	$0
E. Plant & Facility	8	0	0		$673	$673	$0
F. Other *(Please describe in Footnotes Section below)*					$0	$0	$0
G. Total for IT Service				$0	$28,772	$28,772	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
3	DBS - .5 FTE. EDC - 2 FTE + 0.50 FTE +.75 FTE + 0.25 FTE
4	
5	DBS - Specialized remote access server to support external Jaws users; 1 server @ 264 per year located in Education Data Center.
6	
7	
8	DBS - Office Space for staff - $673.
9	
10	
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File: Division of Blind Services.xls
Tab: HelpDesk
Path: C:\Documents and Settings\jaime.garner\Local Settings\Temporary Internet Files\OLKCE\

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Non-Strategic IT Service:	**IT Security/Risk Mitigation Service**

Agency: Florida Department of Education

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: Ron Lauver

Phone: 850/245-9325

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
		Number used for this service	*Number w/ costs in FY 2010-11*	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		0.50		$0	$76,261	$76,261	$0
A-1 **State FTE**	1,2	0.00			$0	$0	$0
A-2 **OPS FTE**		0.00			$0	$0	$0
A-3 **Contractor Positions** (Staff Augmentation)	1,2,3	0.50			$76,261	$76,261	$0
B. Hardware		0	0	$0	$0	$0	$0
B-1 **Servers**		0	0		$0	$0	$0
B-2 **Server Maintenance & Support**		0	0		$0	$0	$0
B-3 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS, etc)		0	0		$0	$0	$0
C. Software					$0	$0	$0
D. External Service Provider(s)	8	0	0		$14,400	$14,400	$0
E. Plant & Facility	7	0	0		$673	$673	$0
F. Other *(Please describe in Footnotes Section below)*					$0	$0	$0
G. Total for IT Service				$0	$91,334	$91,334	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
3	DBS - .5 FTE of Contractual services allocated to Security and Disaster recovery
4	
5	
6	
7	DBS - Office space for staff - $673. VR - Office space for staff and OPS - $9183. EDC - Office space rental and associated costs for 3 FTE's.
8	DBS - Fee paid to Sungard for data recovery services, EDC - EDC - Contract with Message One for COOP E-mail availability (Contract is only for 6 months and ends December 31, 2009.)
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File: Division of Blind Services.xls

Tab: Risk

Path: C:\Documents and Settings\jaime.garner\Local Settings\Temporary Internet Files\OLKCE\

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IT Support Service for Agency Financial and Administrative Systems

Non-Strategic IT Service:

Agency: **Florida Department of Education**

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: **Ron Lauver**

Phone: **850/245-9325**

Service Provisioning -- Assets & Resources (Cost Elements)	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		0.00		$0	$0	$0	$0
A-1 State FTE	1,2	0.00		$0	$0	$0	$0
A-2 OPS FTE		0.00		$0	$0	$0	$0
A-3 Contractor Positions (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware		0	0	$0	$0	$0	$0
B-1 Servers		0	0	$0	$0	$0	$0
B-2 Server Maintenance & Support		0	0	$0	$0	$0	$0
B-3 Other Hardware Assets (e.g., system mgt workstation, printers, etc)		0	0	$0	$0	$0	$0
C. Software				$0	$0	$0	$0
D. External Service Provider(s)		0	0		$0	$0	$0
E. Plant & Facility		0	0		$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*					$0	$0	$0
G. Total for IT Service				$0	$0	$0	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
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File: Division of Blind Services.xls
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Non-Strategic IT Service:	**IT Administration and Management Service**							
Agency: **Florida Department of Education**						Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1		
Prepared by: **Ron Lauver**			**# of Assets & Resources Apportioned to this IT Service in FY 2010-11**		**Estimated IT Service Costs**			
Phone: **850/245-9325**					*A*	*B*	*C*	*D*
Service Provisioning -- Assets & Resources *(Cost Elements)*		*Footnote Number*	*Number used for this service*	*Number w/ costs in FY 2010-11*	**Initial Estimate for Fiscal Year 2009-10**	**Estimated FY 2009-10 Allocation of Recurring Base Budget** *(based on Column G64 minus G65)*	**Estimated FY 2010-11 Allocation of Recurring Base Budget** *(based on Column G64 minus G65)*	**Planned Increase/Decrease Use of Recurring Base Funding** *(Columns C - B)*
A. Personnel			1.00		$49,327	$73,712	$73,712	$0
A-1	**State FTE**	1	1.00		$49,327	$73,712	$73,712	$0
A-2	**OPS FTE**		0.00		$0	$0	$0	$0
A-3	**Contractor Positions** (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware			0	0	$0	$0	$0	$0
B-1	**Servers**		0	0	$0	$0	$0	$0
B-2	**Server Maintenance & Support**		0	0	$0	$0	$0	$0
B-3	**Other Hardware Assets** (e.g., system mgt workstation, printers, etc)		0	0	$0	$0	$0	$0
C. Software					$0	$0	$0	$0
D. External Service Provider(s)			0	0	$0	$0	$0	$0
E. Plant & Facility		2	78	78	$18,761	$6,735	$6,735	$0
F. Other *(Please describe in Footnotes Section below)*					$1,000	$0	$0	$0
G. Total for IT Service					$69,088	$80,447	$80,447	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	DBS - 1 FTE allocated for IT management service
2	DBS - IT square footage decreased due to the elimination of DBS's 13th floor computer room - 1 FTE at $17.18 per square foot.
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File: Division of Blind Services.xls
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						Network Service	E-Mail, Messaging, and Calendaring Service	Desktop Computing Service	Helpdesk Service	IT Security/Risk Mitigation Service	IT Support Service for Agency Financial and Administrative Systems	IT Administration and Management Service
			Agency: **Florida Department of Education**									
				Identified Funding as % of Total Cost of Service		*100.0%*	*100.0%*	*100.0%*	*100.0%*	*100.0%*		*100.0%*
Budget Entity Name	**BE Code**	**Program Component Code**	**Program Component Name**	**Costs within BE**	**Funding Identified for IT Service**	*$234,602*	*$99,261*	*$319,331*	*$28,772*	*$91,334*	*$0*	*$80,447*
					$0							
Division of Blind Services	4818000	1304.00.00.00	Services Most Vulnerable		$853,747	$234,602	$99,261	$319,331	$28,772	$91,334	$0	$80,447
					$0							
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				Sum of IT Cost Elements Across IT Services								
Personnel		*State FTE (#)*		2.75		0.00	0.00	1.25	0.50	0.00	0.00	1.00
		State FTE (Costs)		$154,254		$0	$0	$52,707	$27,835	$0	$0	$73,712
Personnel		*OPS FTE (#)*		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		OPS FTE (Cost)		$0		$0	$0	$0	$0	$0	$0	$0
Personnel		*Vendor/Staff Augmentation (# Positions)*		2.00		0.75	0.50	0.25	0.00	0.50	0.00	0.00
		Vendor/Staff Augmentaion (Costs)		$346,329		$135,034	$90,023	$45,011	$0	$76,261	$0	$0
Hardware				$220,251		$10,280	$8,565	$201,142	$264	$0	$0	$0
Software				$0		$0	$0	$0	$0	$0	$0	$0
External Services				$108,314		$85,634	$0	$8,280	$0	$14,400	$0	$0
Plant & Facility				$24,599		$3,654	$673	$12,191	$673	$673	$0	$6,735
Other				$0		$0	$0	$0	$0	$0	$0	$0
Totals of Costs				$853,747		$234,602	$99,261	$319,331	$28,772	$91,334	$0	$80,447
Totals of FTE				4.75		0.75	0.50	1.50	0.50	0.50	0.00	1.00

Non-Strategics; Ver 1

IT Cost Element Data as entered on IT Service Worksheets

File: Division of Blind Services.xls
Tab: Budget Entity ID
Path: C:\Documents and Settings\jaime.garner\Local Settings\Temporary Internet Files\OLKCE\

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Agency: Florida Department of Education

Budget Entity Name	BE Code	Program Component Code	Program Component Name	Costs within BE	Funding Identified for IT Service	Network Service	E-Mail, Messaging, and Calendaring Service	Desktop Computing Service	Helpdesk Service	IT Security/Risk Mitigation Service	IT Support Service for Agency Financial and Administrative Systems	IT Administration and Management Service
				Identified Funding as % of Total Cost of Service		100.0%	100.0%	100.0%				100.0%
						$155,489	$12,158	$127,168	$0	$0	$0	$95,335
					$0							
					$0							
					$0							
State Board of Education	4880000	0312.00.00.00	K-20 Executive Budget-OSFA		$390,150	$155,489	$12,158	$127,168	$0	$0	$0	$95,335
					$0							
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IT Cost Element Data as entered on IT Service Worksheets

		Sum of IT Cost Elements Across IT Services						
Personnel	State FTE (#)	6.00	1.00	0.00	2.00	0.00	0.00	0.00	3.00
	State FTE (Costs)	$259,093	$77,591	$0	$90,960	$0	$0	$0	$90,542
Personnel	OPS FTE (#)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OPS FTE (Cost)	$0	$0	$0	$0	$0	$0	$0	$0
Personnel	Vendor/Staff Augmentation (# Positions)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Vendor/Staff Augmentaion (Costs)	$0	$0	$0	$0	$0	$0	$0	$0
Hardware		$115,435	$69,718	$12,158	$33,559	$0	$0	$0	$0
Software		$2,649	$0	$0	$2,649	$0	$0	$0	$0
External Services		$8,180	$8,180	$0	$0	$0	$0	$0	$0
Plant & Facility		$3,564	$0	$0	$0	$0	$0	$0	$3,564
Other		$1,229	$0	$0	$0	$0	$0	$0	$1,229
Totals of Costs		$390,150	$155,489	$12,158	$127,168	$0	$0	$0	$95,335
Totals of FTE		6.00	1.00	0.00	2.00	0.00	0.00	0.00	3.00

File: OSFA Data Center.xls
Tab: Budget Entity ID
Path: C:\Documents and Settings\jaime.garner\Local Settings\Temporary Internet Files\OLKCE\

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Non-Strategic IT Service:	**Network Service**							

Dept/Agency:	**Florida Department of Education**					Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1		
Prepared by:	**Ron Lauver**							
Phone:	**850/245-9325**							

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		1.00		$148,236	$148,236	$77,591	-$70,645
A-1.1 **State FTE**	1,2,3	1.00		$148,236	$148,236	$77,591	-$70,645
A-2.1 **OPS FTE**		0.00		$0	$0	$0	$0
A-3.1 **Contractor Positions** (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware		64	44	$27,075	$53,236	$69,718	$16,482
B-1 **Servers**	1,2	14	0	$0	$0	$0	$0
B-2 **Server Maintenance & Support**	1,2,6	6	0	$1,150	$27,756	$27,756	$0
B-3.1 **Network Devices & Hardware** (e.g., routers, switches, hubs, cabling, etc.)	1,2,7,9	11	11	$18,650	$18,302	$34,280	$15,978
B-3.2 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS, etc)	1,2,8,13	33	33	$7,275	$7,178	$7,682	$504
C. Software				$0	$0	$0	$0
D. External Service Provider(s)				$12,799	$12,427	$8,180	-$4,247
D-1 **LAN External Service Provider**	10	0	0	$12,799	$12,427	$8,180	-$4,247
D-2 **WAN External Service Provider**		0	0	$0	$0	$0	$0
E. Plant & Facility for LAN/WAN Service		0	0	$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*				$0	$0	$0	$0
H. Total for IT Service				$188,110	$213,899	$155,489	-$58,410

	Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*
1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
3	OSFA - 1 FTE (reduced by one FTE A-1 Position numbers 3494, 3600; $70,644.15 + $77,591.48 = $148,235.63. 3493 no longer in non-strategic)
4	
5	
6	OSFA - B-2 24 servers, maintenance for servers (Domain controllers and storage) 24 x 7 $27,756. Increase due to servers going off waranty and being added to the service contract.
7	OSFA - 24 x 7 Maintenance of 6509 and 3750's & PIX firewalls, $17,514
8	OSFA -Maintainance for 33 network printers, 8:00 - 5:00 Monday thru Friday, $216 x 33 = $7,128.
9	OSFA - Increased MAN network connection from NSRC to Turlington Bldg / from 10 ($671) to 100 Mbps ($1,398) totaling $16,776.
10	OSFA - Mobikey & 11 DSL access; $3,250 (13 x $250 estimated w/quote pending) + $4,929.78 for DSL
11	
12	
13	OSFA - Telephone equipment maintenance @ $554.00.
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File: OSFA Data Center.xls
Tab: Network
Path: C:\Documents and Settings\jaime.garner\Local Settings\Temporary Internet Files\OLKCE\

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Non-Strategic IT Service:	**E-Mail, Messaging, and Calendaring Service**							

Agency: Enter Agency Name or Acronym on Network Service Worksheet   Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: Ron Lauver
Phone: 850-245-9325

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2009-10		Estimated IT Service Costs			
				A	*B*	*C*	*D*
		Number used for this service	Number w/ costs in FY 2010-11	Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		0.00		$0	$0	$0	$0
A-1 State FTE	1,2	0.00		$0	$0	$0	$0
A-2 OPS FTE		0.00		$0	$0	$0	$0
A-3 Contractor Positions (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware		16	16	$0	$14,735	$12,158	-$2,577
B-1 Servers		0	0	$0	$0	$0	$0
B-2 Server Maintenance & Support		0	0	$0	$0	$0	$0
B-3.1 Wireless Communication Devices & Related Hardware		0	0	$0	$0	$0	$0
B-3.2 Other Hardware Assets (e.g., system mgt workstation, printers, etc)	9	16	16	$0	$14,735	$12,158	-$2,577
C. Software				$0	$0	$0	$0
D. External Service Provider(s)		0	0	$0	$0	$0	$0
E. Plant & Facility		0	0	$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*				$0	$0	$0	$0
G. Total for IT Service				$0	$14,735	$12,158	-$2,577

Administrative Overhead - Percentage of Other Non-Strategic IT Service Costs Supporting Email Service

Non-Strategic Service	Footnote	%	Cost	
OT-1 Network				To determine the fully-loaded cost of the e-mail service, agencies must estimate the amount (percentage) of the other non-strategic IT services that are "consumed" by the e-mail service. For example, desktop support personnel install and configure the e-mail software on the desktop, which is used in the e-mail service, so to obtain a fully-loaded cost for the e-mail service, it is important to include the indirect workload and associated costs of the desktop service expended in support of the e-mail service. The portion of Network, IT Security & Risk Mitigation, and IT Administration & Management services will be estimated by the AEIT based on the agency Schedule IV-C submissions for these IT services. **For the purposes of the Schedule IV-C analysis, the data submitted in this section will NOT be added to the cost of the e-mail service.**
OT-2 Desktop IT Service		0.00%	$ -	
OT-3 Help Desk		0.00%	$ -	
OT-4 IT Security & Risk Mitigation				
OT-5 IT Administration & Management				
SUBTOTAL			$ -	

Fully-loaded IT Service Cost	**$**	**12,158**

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
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9	OSFA - Sixteen blackberry devices and data service for 12 months, $12,157.80. This is reduced from 27 blackberries previous year.
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File: OSFA Data Center.xls
Tab: Email
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at 1:42 PM

Non-Strategic IT Service:	**Desktop Computing Service**							

			# of Assets & Resources Apportioned to this IT Service in FY 2010-11		**Estimated IT Service Costs**			
Agency: Florida Department of Education							Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1	
Prepared by: Ron Lauver					A	B	C	D
Phone: 850/245-9325						Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
Service Provisioning -- Assets & Resources *(Cost Elements)*		**Footnote Number**	**Number used for this service**	**Number w/ costs in FY 2010-11**	Initial Estimate for Fiscal Year 2009-10			
A. Personnel			2.00		$90,960	$90,960	$90,960	$0
A-1	**State FTE**	1,2,3	2.00		$90,960	$90,960	$90,960	$0
A-2	**OPS FTE**		0.00		$0	$0	$0	$0
A-3	**Contractor Positions** (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware			314	44	$12,765	$12,765	$33,559	$20,794
B-1	**Servers**		0	0	$0	$0	$0	$0
B-2	**Server Maintenance & Support**		0	0	$0	$0	$0	$0
B-3.1	**Desktop Computers**	1,2,6	250	0	$0	$0	$0	$0
B-3.2	**Mobile Computers** (e.g., Laptop, Notebook, Handheld, Wireless Computer)	1,2,7	24	4	$0	$0	$828	$828
B-3.3	**Other Hardware Assets** (e.g., system mgt workstation, printers, scanners, etc)	1,2,8	40	40	$12,765	$12,765	$32,731	$19,966
C. Software		11			$2,729	$2,649	$2,649	$0
D. External Service			0	0	$0	$0	$0	$0
E. Plant & Facility			0	0	$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*					$0	$0	$0	$0
G. Total for IT Service					$106,454	$106,374	$127,168	$20,794

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
3	OSFA - 2 FTE
4	
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6	OSFA - 250 desktop pc's
7	OSFA - 24 laptop computers. 4 laptops have maintenance cost of $207 each, totaling $828.00
8	OSFA - B-3.3 Maintenance for 4 printers (Tally T6215 @ $1,791.56 per year), (Pro920 @ $6,279 per year), (C500 @ $18,900 per year), (C450 @ $5,760 per year), totaling $32,731
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11	OSFA - Symantec Antivirus $2,649.00
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File: OSFA Data Center.xls
Tab: Desktop
Path: C:\Documents and Settings\jaime.garner\Local Settings\Temporary Internet Files\OLKCE\

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Non-Strategic IT Service:	**Helpdesk Service**							
Agency:	**Florida Department of Education**					Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1		
Prepared by:	**Ron Lauver**			# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs		
Phone:	**850/245-9325**					A	B	C	D
	Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	Number used for this service	Number w/ costs in FY 2010-11	Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel			0.00		$0	$0	$0	$0
A-1	**State FTE**	1,2	0.00			$0	$0	$0
A-2	**OPS FTE**		0.00			$0	$0	$0
A-3	**Contractor Positions** (Staff Augmentation)		0.00			$0	$0	$0
B. Hardware			0	0	$0	$0	$0	$0
B-1	**Servers**	5	0	0		$0	$0	$0
B-2	**Server Maintenance & Support**		0	0		$0	$0	$0
B-3	**Other Hardware Assets** (e.g., system mgt workstation, printers, etc)	9	0	0		$0	$0	$0
C. Software		6				$0	$0	$0
D. External Service Provider(s)			0	0		$0	$0	$0
E. Plant & Facility		8	0	0		$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*		7				$0	$0	$0
G. Total for IT Service					$0	$0	$0	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
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File: OSFA Data Center.xls
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Path: C:\Documents and Settings\jaime.garner\Local Settings\Temporary Internet Files\OLKCE\

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Non-Strategic IT Service: **IT Security/Risk Mitigation Service**

Agency: **Florida Department of Education**

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: **Ron Lauver**

Phone: **850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
				A	*B*	*C*	*D*
		Number used for this service	Number w/ costs in FY 2010-11	Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		0.00		$0	$0	$0	$0
A-1 State FTE	1,2,3	0.00			$0	$0	$0
A-2 OPS FTE		0.00			$0	$0	$0
A-3 Contractor Positions (Staff Augmentation)		0.00			$0	$0	$0
B. Hardware		0	0	$0	$0	$0	$0
B-1 Servers		0	0		$0	$0	$0
B-2 Server Maintenance & Support		0	0		$0	$0	$0
B-3 Other Hardware Assets (e.g., system mgt workstation, printers, UPS, etc)		0	0		$0	$0	$0
C. Software					$0	$0	$0
D. External Service Provider(s)		0	0		$0	$0	$0
E. Plant & Facility		0	0		$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*					$0	$0	$0
G. Total for IT Service				$0	$0	$0	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
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Non-Strategic IT Service:	**IT Support Service for Agency Financial and Administrative Systems**							

Agency: **Florida Department of Education**

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: **Ron Lauver**

Phone: **850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
				A	*B*	*C*	*D*
		Number used for this service	Number w/ costs in FY 2010-11	Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		0.00		$0	$0	$0	$0
A-1 State FTE	1,2	0.00			$0	$0	$0
A-2 OPS FTE		0.00			$0	$0	$0
A-3 Contractor Positions (Staff Augmentation)		0.00			$0	$0	$0
B. Hardware		0	0	$0	$0	$0	$0
B-1 Servers		0	0		$0	$0	$0
B-2 Server Maintenance & Support		0	0		$0	$0	$0
B-3 Other Hardware Assets (e.g., system mgt workstation, printers, etc)		0	0		$0	$0	$0
C. Software					$0	$0	$0
D. External Service Provider(s)		0	0		$0	$0	$0
E. Plant & Facility		0	0		$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*					$0	$0	$0
G. Total for IT Service				$0	$0	$0	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
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Non-Strategic IT Service: **IT Administration and Management Service**

Agency: **Florida Department of Education**

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: **Ron Lauver**

Phone: **850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	Number used for this service	Number w/ costs in FY 2010-11	A Initial Estimate for Fiscal Year 2009-10	B Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	C Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	D Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		3.00		$53,626	$90,542	$90,542	$0
A-1 State FTE	1	3.00		$53,626	$90,542	$90,542	$0
A-2 OPS FTE		0.00		$0	$0	$0	$0
A-3 Contractor Positions (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware		0	0	$0	$0	$0	$0
B-1 Servers		0	0	$0	$0	$0	$0
B-2 Server Maintenance & Support		0	0	$0	$0	$0	$0
B-3 Other Hardware Assets (e.g., system mgt workstation, printers, etc)		0	0	$0	$0	$0	$0
C. Software				$0	$0	$0	$0
D. External Service Provider(s)		0	0	$0	$0	$0	$0
E. Plant & Facility	2	0	0	$6,000	$3,564	$3,564	$0
F. Other *(Please describe in Footnotes Section below)*				$0	$0	$1,229	$1,229
G. Total for IT Service				$59,626	$94,106	$95,335	$1,229

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	OSFA - A-1 Position numbers 1633, 0045, 3520; $94,421.52 + $71,814.48 + $84,428.16 = $250,664.16. (50% of each of these positions is allocated to this service).
2	OSFA - OSFA approximately $26,300 per year for floor space/power at the DCF Data Center. 25% of the space is used for non-strategic equipment ($26,300 x .25 = $6,575).
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File: OSFA Data Center.xls
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Non-Strategic IT Service:	**Desktop Computing Service**					
Agency:	**Florida Department of Education**			Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1		
Prepared by:	**Ron Lauver**		**# of Assets & Resources Apportioned to this IT Service in FY 2010-11**	**Estimated IT Service Costs**		
Phone:	**850/245-9325**			*A*	*B*	*C*	*D*

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	Number used for this service	Number w/ costs in FY 2010-11	Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		6.75		$298,431	$305,153	$305,153	$0
A-1 **State FTE**	1,2,3	6.25		$292,061	$293,125	$293,125	$0
A-2 **OPS FTE**	1,2,3	0.50		$6,370	$12,028	$12,028	$0
A-3 **Contractor Positions** (Staff Augmentation)	1,2	0.00		$0	$0	$0	$0
B. Hardware		2956	1422	$500,242	$87,164	$87,164	$0
B-1 **Servers**	5	0	0	$0	$0	$0	$0
B-2 **Server Maintenance & Support**	1,2,4	0	0	$216	$0	$0	$0
B-3.1 **Desktop Computers**	1,2,4	1590	508	$427,200	$53,744	$53,744	$0
B-3.2 **Mobile Computers** (e.g., Laptop, Notebook, Handheld, Wireless Computer)	1,2,5	361	15	$30,000	$2,000	$2,000	$0
B-3.3 **Other Hardware Assets** (e.g., system mgt workstation, printers, scanners, etc)	1,2,6	1005	899	$42,826	$31,420	$31,420	$0
C. Software				$0	$0	$0	$0
D. External Service		0	0	$0	$0	$0	$0
E. Plant & Facility	7	0	0	$0	$35,415	$35,415	$0
F. Other (Please describe in Footnotes Section below)	1,2			$22,791	$0	$0	$0
G. Total for IT Service				$821,464	$427,732	$427,732	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
3	VR - 6.25 FTE
4	VR - This number is representative of a large number of PC's waiting to be surplussed. VR is currently rolling out new PC's as part of the Division's policy to replace 1/3 of all PC's annually as budget allows. This cost is associated with maintenance. There will be approximately 350 PC's on maintenance in FY 10/11. These PC's are located in approximately 120 offices around the state.
5	VR - These laptops include a large number of devices for newly hired ARRA positions. The cost is associated with maintenance. .
6	VR - This is the number of local printers currently in use by the Division in approximately 120 offices around the state. The cost is associated with maintenance.
7	VR - Office space for staff - $32791, Office space for VR OPS - 2624.
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Non-Strategic IT Service:	**Network Service**							

				# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
Dept/Agency:	**Florida Department of Education**						Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1		
Prepared by:	**Ron Lauver**					*A*	*B*	*C*	*D*
Phone:	**850/245-9325**					Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
	Service Provisioning -- Assets & Resources *(Cost Elements)*		*Footnote Number*	*Number used for this service*	*Number w/ costs in FY 2010-11*				
A. Personnel				3.50		$296,486	$226,124	$194,174	-$31,950
A-1.1	**State FTE**		1,2,3	3.25		$264,536	$194,174	$194,174	$0
A-2.1	**OPS FTE**			0.00		$0	$0	$0	$0
A-3.1	**Contractor Positions** (Staff Augmentation)		1,2,4	0.25		$31,950	$31,950	$0	-$31,950
B. Hardware				614	461	$73,725	$51,994	$51,994	$0
B-1	**Servers**		1,2,5	65	59	$45,000	$12,744	$12,744	$0
B-2	**Server Maintenance & Support**		1,2,5,6	59	59	$6,264	$12,744	$12,744	$0
B-3.1	**Network Devices & Hardware** (e.g., routers, switches, hubs, cabling, etc.)		1,2,6	147	0	$10,980	$0	$0	$0
B-3.2	**Other Hardware Assets** (e.g., system mgt workstation, printers, UPS, etc)		1,2	343	343	$11,481	$26,506	$26,506	$0
C. Software		1,2				$0	$0	$0	$0
D. External Service Provider(s)						$1,256,564	$1,256,564	$1,256,564	$0
D-1	**LAN External Service Provider**			0	0	$0	$0	$0	$0
D-2	**WAN External Service Provider**		1,2,7	120	120	$1,256,564	$1,256,564	$1,256,564	$0
E. Plant & Facility for LAN/WAN Service		8	0	0		$47,116	$17,052	$17,052	$0
F. Other (*Please describe in Footnotes Section below*)		1,2				$0	$0	$0	$0
H. Total for IT Service						$1,673,891	$1,551,734	$1,519,784	-$31,950

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
3	VR - This includes portions of a Database Administrator, Systems Project Analyst, Distributed Computer Systems Analyst, and eight Office Automation Analysts.
4	VR - This includes a portion of a Systems Engineer contracted through Advanced Systems Design. This contract will end on September 30, 2009.
5	VR - Three of these servers were purchased during FY 08/09, so there are no costs associated with them for maintenance. The number with cost is representative of maintenance.
6	VR - This number is representative of switches, hubs, statewide in approximately 120 offices.
7	VR - WAN service for @ 120 offices (3 MAN, 1 Frame relay, and one SOPHIA (Extranet to MFN) connection).
8	VR - Office space for staff positions - $17052.
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File: Vocational Rehabilitation.xls
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Non-Strategic IT Service:	**E-Mail, Messaging, and Calendaring Service**							

Agency:	**Enter Agency Name or Acronym on Network Service Worksheet**						Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1	
Prepared by:	**Ron Lauver**							
Phone:	**850-245-9325**							

			# of Assets & Resources Apportioned to this IT Service in FY 2009-10		Estimated IT Service Costs			
					A	*B*	*C*	*D*
						Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
Service Provisioning -- Assets & Resources *(Cost Elements)*		Footnote Number	Number used for this service	Number w/ costs in FY 2010-11	Initial Estimate for Fiscal Year 2009-10			
A. Personnel			1.00		$92,702	$65,520	$33,570	-$31,950
A-1	**State FTE**	1,2,3	0.50		$60,752	$33,570	$33,570	$0
A-2	**OPS FTE**		0.00		$0	$0	$0	$0
A-3	**Contractor Positions** (Staff Augmentation)	1,2	0.50		$31,950	$31,950	$0	-$31,950
B. Hardware			35	35	$864	$33,444	$33,444	$0
B-1	**Servers**	1,2,5	2	2	$432	$432	$432	$0
B-2	**Server Maintenance & Support**	1,2	2	2	$432	$432	$432	$0
B-3.1	**Wireless Communication Devices & Related Hardware**	1,2,7	30	30	$0	$32,362	$32,362	$0
B-3.2	**Other Hardware Assets** (e.g., system mgt workstation, printers, etc)	8	1	1	$0	$218	$218	$0
C. Software					$0	$0	$0	$0
D. External Service Provider(s)			0	0	$0	$0	$0	$0
E. Plant & Facility		6	0	0	$0	$2,624	$2,624	$0
F. Other *(Please describe in Footnotes Section below)*		1,2			$0	$0	$0	$0
G. Total for IT Service					$93,566	$101,588	$69,638	-$31,950

Administrative Overhead - Percentage of Other Non-Strategic IT Service Costs Supporting Email Service

	Non-Strategic Service	Footnote	%	Cost	
OT-1	**Network**				To determine the fully-loaded cost of the e-mail service, agencies must estimate the amount (percentage) of the other non-strategic IT services that are "consumed" by the e-mail service. For example, desktop support personnel install and configure the e-mail software on the desktop, which is used in the e-mail service, so to obtain a fully-loaded cost for the e-mail service, it is important to include the indirect workload and associated costs of the desktop service expended in support of the e-mail service. The portion of Network, IT Security & Risk Mitigation, and IT Administration & Management services will be estimated by the AEIT based on the agency Schedule IV-C submissions for these IT services. **For the purposes of the Schedule IV-C analysis, the data submitted in this section will NOT be added to the cost of the e-mail service.**
OT-2	**Desktop IT Service**		6.53%	$ 27,931	
OT-3	**Help Desk**		8.89%	$ -	
OT-4	**IT Security & Risk Mitigation**				
OT-5	**IT Administration & Management**				
			SUBTOTAL	$ 27,931	
	Fully-loaded IT Service Cost		**$**	**97,569**	

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Vocational Rehabilitation (DVR).
2	Department of Education Working Capital Trust Fund does not include Federal funding.
3	VR - .5 FTE(This is a portion of a Systems Project Analyst position).
4	VR - .25 contractor (This is a portion of a Systems Engineer contracted throught Advanced Systems Design. This contract will end September 30, 2009).
5	VR - These servers are Dell PowerEdge 6650's. They are currently on maintenance.
6	VR - Office space for staff - $2624.
7	VR - This is the number of Blackberries the Division currently owns. This cost is associated with monthly service, and the devices are located statewide in approximately 120 offices.
8	VR - This is a disk array and the cost is associated with maintenance.
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File: Vocational Rehabilitation.xls
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Non-Strategic IT Service:	**Helpdesk Service**							
Agency:	**Florida Department of Education**				Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1			
Prepared by:	**Ron Lauver**			# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs		
Phone:	**850/245-9325**					*A*	*B*	*C*	*D*

Service Provisioning -- Assets & Resources *(Cost Elements)*	*Footnote Number*	*Number used for this service*	*Number w/ costs in FY 2010-11*	Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		0.00		$0	$0	$0	$0
A-1 State FTE	1,2	0.00		$0	$0	$0	$0
A-2 OPS FTE		0.00		$0	$0	$0	$0
A-3 Contractor Positions (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware		0	0	$0	$0	$0	$0
B-1 Servers		0	0	$0	$0	$0	$0
B-2 Server Maintenance & Support		0	0	$0	$0	$0	$0
B-3 Other Hardware Assets (e.g., system mgt workstation, printers, etc)		0	0	$0	$0	$0	$0
C. Software				$0	$0	$0	$0
D. External Service Provider(s)		0	0	$0	$0	$0	$0
E. Plant & Facility		0	0	$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*				$0	$0	$0	$0
G. Total for IT Service				$0	$0	$0	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
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Non-Strategic IT Service:	**IT Security/Risk Mitigation Service**							
Agency:	**Florida Department of Education**					Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1		
Prepared by:	**Ron Lauver**			# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs		
Phone:	**850/245-9325**					*A*	*B*	*C*	*D*

	Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	Number used for this service	Number w/ costs in FY 2010-11	Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A.	**Personnel**		1.75		$0	$96,214	$80,239	-$15,975
A-1	State FTE	1,2,3	1.25		$0	$80,239	$80,239	$0
A-2	OPS FTE		0.00		$0	$0	$0	$0
A-3	Contractor Positions (Staff Augmentation)	1,2,4	0.50		$0	$15,975	$0	-$15,975
B.	**Hardware**		1	1	$0	$436	$436	$0
B-1	Servers	5	0	0	$0	$218	$218	$0
B-2	Server Maintenance & Support	8	1	1	$0	$218	$218	$0
B-3	Other Hardware Assets (e.g., system mgt workstation, printers, UPS, etc)		0	0	$0	$0	$0	$0
C.	**Software**	6			$0	$5,460	$5,460	$0
D.	**External Service Provider(s)**		0	0	$0	$0	$0	$0
E.	**Plant & Facility**	7	0	0	$0	$9,183	$9,183	$0
F.	**Other** *(Please describe in Footnotes Section below)*				$0	$0	$0	$0
G.	**Total for IT Service**				$0	$111,293	$95,318	-$15,975

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
3	VR - This includes portions of a Database Administrator, Systems Project Coordinator and Computer Programmer Analyst II.
4	VR - This includes a portion of a Systems Engineer contracted throught Advanced Systems Design. This contract will end September 30, 2009.
5	VR - This is a Dell PowerEdge 4300 server which provides the distribution of desktop anti-virus software to approximately 120 offices throughout the state.
6	VR - This accounts for 1,200 licenses for Trend Anti-Virus software ($5460) for approximately 120 offices throughout the state.
7	VR - Office space for staff and OPS - $9183. EDC - Office space rental and associated costs for 3 FTE's.
8	VR - This is a Dell PowerEdge 4300 server which provides the distribution of desktop anti-virus software to approximately 120 offices throughout the state. The cost is associated with maintenance.
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Non-Strategic IT Service:	**IT Support Service for Agency Financial and Administrative Systems**							
Agency:	**Florida Department of Education**					Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1		
Prepared by:	**Ron Lauver**							
Phone:	**850/245-9325**			**# of Assets & Resources Apportioned to this IT Service in FY 2010-11**		**Estimated IT Service Costs**		
						A	*B*	*C*	*D*
Service Provisioning -- Assets & Resources *(Cost Elements)*		**Footnote Number**	**Number used for this service**	**Number w/ costs in FY 2010-11**	**Initial Estimate for Fiscal Year 2009-10**	**Estimated FY 2009-10 Allocation of Recurring Base Budget** *(based on Column G64 minus G65)*	**Estimated FY 2010-11 Allocation of Recurring Base Budget** *(based on Column G64 minus G65)*	**Planned Increase/Decrease Use of Recurring Base Funding** *(Columns C - B)*

Service Provisioning -- Assets & Resources (Cost Elements)	Footnote Number	Number used for this service	Number w/ costs in FY 2010-11	A	B	C	D
A. Personnel		0.00		$0	$0	$0	$0
A-1 State FTE	1,2	0.00	▨	$0	$0	$0	$0
A-2 OPS FTE		0.00	▨	$0	$0	$0	$0
A-3 Contractor Positions (Staff Augmentation)		0.00	▨	$0	$0	$0	$0
B. Hardware		0	0	$0	$0	$0	$0
B-1 Servers		0	0	$0	$0	$0	$0
B-2 Server Maintenance & Support		0	0	$0	$0	$0	$0
B-3 Other Hardware Assets (e.g., system mgt workstation, printers, etc)		0	0	$0	$0	$0	$0
C. Software		▨	▨	$0	$0	$0	$0
D. External Service Provider(s)		0	0	$0	$0	$0	$0
E. Plant & Facility		0	0	$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*		▨	▨	$0	$0	$0	$0
G. Total for IT Service				$0	$0	$0	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
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Non-Strategic IT Service:	**IT Administration and Management Service**								

Agency: Florida Department of Education

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: Ron Lauver

Phone: 850/245-9325

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
				A	*B*	*C*	*D*
		Number used for this service	Number w/ costs in FY 2010-11	Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		7.25		$404,808	$404,281	$404,281	$0
A-1 State FTE	1	6.75		$391,244	$392,887	$392,887	$0
A-2 OPS FTE	3	0.50		$13,564	$11,394	$11,394	$0
A-3 Contractor Positions (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware		0	0	$0	$0	$0	$0
B-1 Servers		0	0	$0	$0	$0	$0
B-2 Server Maintenance & Support		0	0	$0	$0	$0	$0
B-3 Other Hardware Assets (e.g., system mgt workstation, printers, etc)		0	0	$0	$0	$0	$0
C. Software				$0	$0	$0	$0
D. External Service Provider(s)		0	0	$0	$0	$0	$0
E. Plant & Facility	2	3,515	3,515	$154,999	$90,731	$90,731	$0
F. Other *(Please describe in Footnotes Section below)*	4			$3,000	$3,000	$3,000	$0
G. Total for IT Service				$562,807	$498,012	$498,012	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	VR - This includes portions of a Database Administrator, two OMC Managers, eight Office Automation Analysts, two Office Automation Specialist II's and one Administrative Assistant II located throughout the state.
2	VR - Office space for staff - $35,414, Office space for OPS - 2,624, Computer rooms space at approximately 120 offices throughout the state 3,515 sq. ft. x $14.99 = $52,693.
3	VR - This represents one half time OPS Office Automation Specialist I.
4	VR - This expense is associated with the purchase of hard bound books and related materials.
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Non-Strategics; Ver 1

Agency: Florida Department of Education

Budget Entity Name	BE Code	Program Component Code	Program Component Name	Costs within BE	Funding Identified for IT Service	Network Service	E-Mail, Messaging, and Calendaring Service	Desktop Computing Service	Helpdesk Service	IT Security/Risk Mitigation Service	IT Support Service for Agency Financial and Administrative Systems	IT Administration and Management Service
			Identified Funding as % of Total Cost of Service			100.0%	100.0%	100.0%		100.0%		100.0%
						$1,519,784	$69,638	$427,732	$0	$95,318	$0	$498,012
Vocational Rabilitation	4816000	1102.00.00.00	Workforce Services		$2,610,484	$1,519,784	$69,638	$427,732	$0	$95,318	$0	$498,012
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Sum of IT Cost Elements Across IT Services

IT Cost Element Data as entered on IT Service Worksheets								
Personnel	State FTE (#)	18.00	3.25	0.50	6.25	0.00	1.25	0.00	6.75
	State FTE (Costs)	$993,995	$194,174	$33,570	$293,125	$0	$80,239	$0	$392,887
Personnel	OPS FTE (#)	1.00	0.00	0.00	0.50	0.00	0.00	0.00	0.50
	OPS FTE (Cost)	$23,422	$0	$0	$12,028	$0	$0	$0	$11,394
Personnel	Vendor/Staff Augmentation (# Positions)	1.25	0.25	0.50	0.00	0.00	0.50	0.00	0.00
	Vendor/Staff Augmentaion (Costs)	$0	$0	$0	$0	$0	$0	$0	$0
Hardware		$173,038	$51,994	$33,444	$87,164	$0	$436	$0	$0
Software		$5,460	$0	$0	$0	$0	$5,460	$0	$0
External Services		$1,256,564	$1,256,564	$0	$0	$0	$0	$0	$0
Plant & Facility		$155,005	$17,052	$2,624	$35,415	$0	$9,183	$0	$90,731
Other		$3,000	$0	$0	$0	$0	$0	$0	$3,000
Totals of Costs		$2,610,484	$1,519,784	$69,638	$427,732	$0	$95,318	$0	$498,012
Totals of FTE		20.25	3.50	1.00	6.75	0.00	1.75	0.00	7.25

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Non-Strategic IT Service:	**Network Service**								
Dept/Agency:	**Florida Department of Education**					Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1			
Prepared by:	**Ron Lauver**								
Phone:	**850/245-9325**								

Service Provisioning -- Assets & Resources *(Cost Elements)*	*Footnote Number*	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
		Number used for this service	*Number w/ costs in FY 2010-11*	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		7.50		$497,180	$451,563	$451,563	$0
A-1.1 **State FTE**	1,2,3	7.50		$497,180	$451,563	$451,563	$0
A-2.1 **OPS FTE**		0.00		$0	$0	$0	$0
A-3.1 **Contractor Positions** (Staff Augmentation)	1,2	0.00		$0	$0	$0	$0
B. Hardware		512	21	$102,092	$63,942	$63,942	$0
B-1 **Servers**	1,2,4	36	0	$24,599	$0	$0	$0
B-2 **Server Maintenance & Support**	1,2,4,5	28	13	$5,205	$7,885	$7,885	$0
B-3.1 **Network Devices & Hardware** (e.g., routers, switches, hubs, cabling, etc.)	1,2,6	123	4	$43,089	$24,956	$24,956	$0
B-3.2 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS, etc)	1,2,7,9	325	4	$29,199	$31,101	$31,101	$0
C. Software	1,2,10			$138,016	$19,703	$19,703	$0
D. External Service Provider(s)				$101,878	$77,000	$77,000	$0
D-1 **LAN External Service Provider**	10	0	0	$0	$0	$0	$0
D-2 **WAN External Service Provider**	1,2	1	1	$101,878	$77,000	$77,000	$0
E. Plant & Facility for LAN/WAN Service	8	47	47	$13,950	$12,427	$12,427	$0
F. Other (Please describe in Footnotes Section below)	1,2,11			$89,453	$63,375	$63,375	$0
H. Total for IT Service				$942,569	$688,010	$688,010	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
3	EDC - 4 FTE x 1.0, 1 FTE x .75, 3 FTE x 0.50, and 9 FTE x 0.25. Jim Allen - 75% on non-strategic systems access, Mary Haney - 50% on non-strategic system access, Server team members - 25% each on non-strategic system issues, Joe Hemingway - 50% on data/network)
4	EDC - (8) Network Monitoring servers consist of (3) MRTG, (2) OpenNMS, & (2) IDS, (1) Web content filter. EDC - 28 servers are: (4) Domain Controllers, (5) File Servers, (8) backup Servers, (7) VM Servers, (3) Utility Servers (1) Print server
5	EDC - (1) OpenNMS - CISCODEVS under GTSI maintenance. EDC - 12 Servers under extended third party maintenance support $7344.57 for GTSI third party maintenance.
6	EDC - (95) Building switches, (2) 3750g switches for SFCC, (1) 3750 edge switch, (2) catalyst 6506, (2) PIXs Firewalls, (1) VPN/RAS with 11 800 dial-up, (10) 3750 Server switches. Costs (2) PIXs Firewalls/VPN - ($10,852.8), (2) catalyst 6509 - $14,113.6 (Cisco SmartNET), (9) Fiber switches for SAN Connectivity, & (1) Gigabit switches for Backup/Darknet.
7	EDC - WAN Service provided by My Florida Network Services is $77,000/yr as identified in the FEFP prorates spreadsheet.
8	EDC - EDC Facilities Cost (Figured from WCTF Budget) $80,644 / 305 Named hosted servers = $264.40 per server (47 Network named servers * 264.40 = $12,427)
9	EDC - Other hardware consists of 284 network printers, (4) SAN Storage Processors, (37) SAN Enclosures. Maintenance Cost (2) SAN Storage Processors, (2) Enclosures -$31,101.41
10	EDC - BackExec ($38,194 / 283 EDC servers = $134.96 per server - 47 Named Messaging servers * $134.96 = $6,343.12) , Microsoft Premier Suppport ($59,960 / 283 EDC servers = $211.87 per server - 47 Named Messaging servers * $211.87 = $9,957.89) VMware Suppport ($20,488 / 283 EDC servers = $72.39 per server - 47 Named Messaging servers * $72.39 = $3,402.33)
11	EDC - Other includes cost for training, travel, office supplies, DOE prorated costs, and miscellaneous expenses.
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E-Mail, Messaging, and Calendaring Service

Non-Strategic IT Service:

Agency: **Enter Agency Name or Acronym on Network Service Worksheet**

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: **Ron Lauver**
Phone: **850-245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2009-10		Estimated IT Service Costs			
				A	B	C	D
		Number used for this service	Number w/ costs in FY 2010-11	Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		1.50		$97,212	$87,812	$87,812	$0
A-1 State FTE	1,2,3	1.50		$97,212	$87,812	$87,812	$0
A-2 OPS FTE		0.00		$0	$0	$0	$0
A-3 Contractor Positions (Staff Augmentation)	1,2	0.00		$0	$0	$0	$0
B. Hardware		193	175	$15,265	$89,136	$89,136	$0
B-1 Servers	1,2,4	17	0	$0	$0	$0	$0
B-2 Server Maintenance & Support	1,2,5	17	16	$15,265	$6,408	$6,408	$0
B-3.1 Wireless Communication Devices & Related Hardware	1,2,7	158	158	$0	$80,561	$80,561	$0
B-3.2 Other Hardware Assets (e.g., system mgt workstation, printers, etc)	8	1	1	$0	$2,167	$2,167	$0
C. Software	9			$29,975	$75,317	$75,317	$0
D. External Service Provider(s)		0	0	$0	$0	$0	$0
E. Plant & Facility	6	21	21	$4,650	$5,259	$5,259	$0
F. Other *(Please describe in Footnotes Section below)*	1,2			$18,386	$15,411	$15,411	$0
G. Total for IT Service				$165,488	$272,935	$272,935	$0

Administrative Overhead - Percentage of Other Non-Strategic IT Service Costs Supporting Email Service

	Non-Strategic Service	Footnote	%	Cost	
OT-1	Network				To determine the fully-loaded cost of the e-mail service, agencies must estimate the amount (percentage) of the other non-strategic IT services that are "consumed" by the e-mail service. For example, desktop support personnel install and configure the e-mail software on the desktop, which is used in the e-mail service, so to obtain a fully-loaded cost for the e-mail service, it is important to include the indirect workload and associated costs of the desktop service expended in support of the e-mail service. The portion of Network, IT Security & Risk Mitigation, and IT Administration & Management services will be estimated by the AEIT based on the agency Schedule IV-C submissions for these IT services. **For the purposes of the Schedule IV-C analysis, the data submitted in this section will NOT be added to the cost of the e-mail service.**
OT-2	Desktop IT Service		6.53%	$ 36,754	
OT-3	Help Desk		8.89%	$ 20,119	
OT-4	IT Security & Risk Mitigation				
OT-5	IT Administration & Management				
			SUBTOTAL	$ 56,874	
	Fully-loaded IT Service Cost	**$**		**329,809**	

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1 Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)

2 Department of Education Working Capital Trust Fund does not include Federal funding.

3 EDC - 1 + .50 FTE

4 EDC - 17 physical servers and 4 virtual servers dedicated to this service. No servers will be purchased in 10-11. Servers are 1 SPAM/ Virus Filter, 2 exchange AD Controllers, 2 Outlook Web Servers, 6 Microsoft Exchange 2003 Servers, 2 Exchange Admin Servers, 1 Blackberry Enterprise Servers, Emergency Mail Server and 3 Enterprise Vault Servers.

5 EDC - Maintenance Cost for 16 specific servers during FY 2010-11 $6407.83 (Dell Extended Maint, REMI contract, GTSI).

6 EDC - Facilities Cost (Figured from WCTF Budget) $80,644 / 305 Named hosted servers = $264.40 per server (21 Messaging named servers * 264.40 = $5,552.40)

7 EDC - Blackberry cost under EDC consist of 158 blackberry units x $42.49/month service fee.

8 EDC - SAN Maintenance Cost $29,199 / 283 EDC servers = $103.18 per server - 21 Named Messaging servers * $103.18 = $2,166.78)

9 EDC - Blackberry Exchange Software Maintenance ($6,111.86), Ironport Spam Filtering, Encryption ($29,608.07),Enterprise Vault ($29,793.25), Exclaimer ($1,000), BackExec ($38,194 / 283 EDC servers = $134.96 per server - 21 Named Messaging servers $134.96 = $2,834.16) , Microsoft Premier Suppport ($59,960 / 283 EDC servers = $211.87 per server - 21 Named Messaging servers * $211.87 = $4,449.27), VMware Suppport ($20,488 / 283 EDC servers = $72.39 per server - 21 Named Messaging servers * $72.39 = $1,520.19)

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Non-Strategic IT Service:	**Desktop Computing Service**								

Agency: Florida Department of Education

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: Ron Lauver

Phone: 850/245-9325

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		8.25		$569,817	$444,141	$444,141	$0
A-1 **State FTE**	1,2,3	8.25		$569,817	$444,141	$444,141	$0
A-2 **OPS FTE**	1,2,3	0.00		$0	$0	$0	$0
A-3 **Contractor Positions** (Staff Augmentation)	1,2	0.00		$0	$0	$0	$0
B. Hardware		1626	0	$182,795	$0	$0	$0
B-1 **Servers**	5	3	0	$0	$0	$0	$0
B-2 **Server Maintenance & Support**	1,2,4	3	0	$0	$0	$0	$0
B-3.1 **Desktop Computers**	1,2,6	1225	0	$117,875	$0	$0	$0
B-3.2 **Mobile Computers** (e.g., Laptop, Notebook, Handheld, Wireless Computer)	1,2,7	375	0	$64,920	$0	$0	$0
B-3.3 **Other Hardware Assets** (e.g., system mgt workstation, printers, scanners, etc)	1,2,8	20	0	$0	$0	$0	$0
C. Software	11			$31,320	$31,608	$31,608	$0
D. External Service	12	1	1	$0	$1,524	$1,524	$0
E. Plant & Facility	10	5	5	$62,359	$1,322	$1,322	$0
F. Other *(Please describe in Footnotes Section below)*	1,2,9			$118,193	$84,255	$84,255	$0
G. Total for IT Service				$964,484	$562,850	$562,850	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
3	EDC - 8 FTE + .25 FTE.
4	EDC - Server Symantec Ghost application - DOESEFPPCS01 and Desktop Virus Scanning management - DOE-OFCSCAN8 are under warranty, 1 Software distribution server - DESPCUTIL is not under maintenance.
5	EDC - 3 physical servers and 2 virtual Servers dedicated to this service. No servers will be purchased in 10-11. Servers are 1 Symantec Ghost application - DOESEFPPCS01, 1 Desktop Virus Scanning management - DOE-OFCSCAN8, 1 Software distribution server - DOESPCUTIL, 1 Desktop Authority virtual server - DOE-SLDA1, 1 Desktop Image virtual server
6	EDC - 1277 current inventory of PCs
7	EDC - 375 active laptops per quantity on the number of Laptop Security Reviews completed. Active blackberrys counted under e-mail services.
8	EDC - 20 non-Blackberry handheld PDAs.
9	EDC - Other includes cost for training, travel, office supplies, DOE prorated costs and miscellaneous expenses.
10	EDC - EDC Facilities Cost (Figured from WCTF Budget) $80,644 / 305 Named hosted servers = $264.40 per server (5 Desktop named servers * 264.40 = $1,322)
11	EDC - Software maintenance costs for Symantec Ghost ($1,625), Hummingbird ($5,999), Trend Micro ($6,544), Script Logic ($15,344), BackExec ($38,194 / 283 EDC servers = $134.96 per server - 5 Named Desktop servers * $134.96 = $674.8) , Microsoft Premier Suppport ($59,960 / 283 EDC servers = $211.87 per server - 5 Named Desktop servers * $211.87 = $1,059.35) VMware Suppport ($20,488 / 283 EDC servers = $72.39 per server - 5 Named Desktop servers * $72.39 = $361.95)
12	EDC - Embarq DSL line for testing VPN access to EDC network.
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Non-Strategic IT Service:	**Helpdesk Service**							

Agency: **Florida Department of Education**

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: **Ron Lauver**
Phone: **850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
				A	*B*	*C*	*D*
		Number used for this service	Number w/ costs in FY 2010-11	Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		4.50		$0	$183,384	$183,384	$0
A-1 **State FTE**	1,2,3	3.50		$0	$175,064	$175,064	$0
A-2 **OPS FTE**	4	1.00		$0	$8,320	$8,320	$0
A-3 **Contractor Positions** (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware		1	1	$0	$310	$310	$0
B-1 **Servers**	5	0	0	$0	$0	$0	$0
B-2 **Server Maintenance & Support**		0	0	$0	$0	$0	$0
B-3 **Other Hardware Assets** (e.g., system mgt workstation, printers, etc)	9	1	1	$0	$310	$310	$0
C. Software	6			$0	$6,258	$6,258	$0
D. External Service Provider(s)		0	0	$0	$0	$0	$0
E. Plant & Facility	8	3	3	$0	$793	$793	$0
F. Other *(Please describe in Footnotes Section below)*	7			$0	$35,571	$35,571	$0
G. Total for IT Service				$0	$226,316	$226,316	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
3	EDC - 2 FTE + 0.50 FTE +.75 FTE + 0.25 FTE
4	EDC - .5 OPS (Vacant)
5	EDC - 3 Virtual Servers used for Production, Test and Development Magic Application (DOE-MAGIC01, DOESEUSMAG02, MAGIC-EDC)
6	EDC - Contract renewal for SVT Training material ($5,000), BackExec ($38,194 / 283 EDC servers = $134.98 per server - 3 Named Helpdesk servers $134.98 = $404.88) , Microsoft Premier Suppport ($59,960 / 283 EDC servers = $211.87 per server - 3 Named Helpdesk servers $211.87 = $635.61) VMware Suppport ($20,488 / 283 EDC servers = $72.39 per server - 3 Named Helpdesk servers * $72.39 = $217.17)
7	EDC - Other includes cost for training, professional memberships, travel, office supplies, DOE prorated costs and miscellaneous expenses.
8	EDC - EDC Facilities Cost (Figured from WCTF Budget) $80,644 / 305 Named hosted servers = $264.40 per server (3 Helpdesk named servers * 264.40 = $793.20)
9	EDC - SAN Maintenance Cost $29,199 / 283 EDC servers = $103.18 per server - 3 Named Helpdesk servers * $103.18 = $309.54)
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Non-Strategic IT Service: IT Security/Risk Mitigation Service

Agency: Florida Department of Education

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: Ron Lauver

Phone: 850/245-9325

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		3.00		$0	$244,053	$244,053	$0
A-1 State FTE	1,2,3	3.00		$0	$244,053	$244,053	$0
A-2 OPS FTE		0.00		$0	$0	$0	$0
A-3 Contractor Positions (Staff Augmentation)	1,2	0.00		$0	$0	$0	$0
B. Hardware		9	0	$0	$299	$299	$0
B-1 Servers	4	8	0	$0	$0	$0	$0
B-2 Server Maintenance & Support	11	1	0	$0	$299	$299	$0
B-3 Other Hardware Assets (e.g., system mgt workstation, printers, UPS, etc)		0	0	$0	$0	$0	$0
C. Software	7,8			$0	$35,240	$35,240	$0
D. External Service Provider(s)	6	0	0	$0	$12,500	$12,500	$0
E. Plant & Facility	5	0	0	$0	$5,228	$5,228	$0
F. Other *(Please describe in Footnotes Section below)*	9,10,12,13			$0	$129,595	$129,595	$0
G. Total for IT Service				$0	$426,915	$426,915	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1 Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)

2 Department of Education Working Capital Trust Fund does not include Federal funding.

3 EDC - EDC - 3 FTE

4 EDC - EDC - Eight VM Servers located at DOE disaster recovery site in Gainesville Florida (Santa Fe) with no ongoing maintenance or support costs.

5 EDC - Office space rental and associated costs for 3 FTE's.

6 EDC - EDC - Contract with Message One for COOP E-mail availability

7 EDC - Virtual Desktop Manager - $374, NWRDC Data Processing Services for Replication $26,481

8 EDC - BackupExec for 20 DR named servers - $135 x 20 = $2,700, Microsoft Primier Support - $4,237, VMware Support $1,448.

9 EDC - Additional costs per FTE: Misc. Expenses - $2,597 x 3 FTE = $7,791, Office space rental - $5,853 x 3 FTE = $17,559, Risk Management Ins - $496 x 3 FTE = $1,488, and Transfer/DMS/HR Services $567 x 3 FTE = $1,701.

10 EDC - EDC - Other includes cost for training and conferences ($0), travel ($0), and office supplies ($2,441).

11 EDC - Maintenance for File Server for CIE (DeltaCopy Replication) - $299.

12 EDC - NWRDC's monthly charge for their part in the high speed link (Lambda Rail / TFL) between DOE and Santa Fe Community College (University of Florida) is $4,719 per month ($4,719 x 12) = $56,627. EDC - GRUCom's (Gainesville Regional Utility) monthly charge for their part in the high speed link between DOE (University of Florida) and Santa Fe Community College is $1,799 per month. ($1,799 x 12) = $21,588

13 EDC - COOP T-1 and phone lines for Chipley and Lake City COOP alternate relocation sites. Chipley PRI - $10,200, Lake City PRI - $10, 200, total - $20,400.

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Non-Strategic IT Service:	**IT Support Service for Agency Financial and Administrative Systems**							

Agency: Florida Department of Education

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: Ron Lauver
Phone: 850/245-9325

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		6.25		$688,476	$347,073	$347,073	$0
A-1 **State FTE**	1,2,3	5.25		$664,642	$259,529	$259,529	$0
A-2 **OPS FTE**		0.00		$0	$0	$0	$0
A-3 **Contractor Positions** (Staff Augmentation)	11	1.00		$23,834	$87,544	$87,544	$0
B. Hardware		5	3	$141,441	$58,494	$58,494	$0
B-1 **Servers**	4	2	0	$0	$0	$0	$0
B-2 **Server Maintenance & Support**	5	2	2	$71,109	$16,214	$16,214	$0
B-3 **Other Hardware Assets** (e.g., system mgt workstation, printers, etc)	6	1	1	$70,332	$42,280	$42,280	$0
C. Software	7			$0	$2,370	$2,370	$0
D. External Service Provider(s)	8	0	0	$0	$121,888	$121,888	$0
E. Plant & Facility	9	0	0	$0	$29,387	$29,387	$0
F. Other *(Please describe in Footnotes Section below)*	10			$0	$30,428	$30,428	$0
G. Total for IT Service				$829,917	$589,640	$589,640	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
3	EDC - FTE Count 5.25 = (3 FTE + 1 .25 FTE, Comptroller's Office - 4 @ .25 FTE). Over the last year, 7 FTE's either are no longer with the Department or a portion of their time have been reassigned to another system.
4	EDC - Servers are for the in-house budget system and financial support
5	EDC - BMS server - $8400; QueTel/Traq - Property Mgt Database - $, EasyLobby System - $, Honeywell EBI (Enterprise Buildings Integrator system - $, Grants Mgt Servers (Appdev01,Apptest01, AppProd01) - $. (total amount for the category was due to a decrease in the lease amount of the production printer and use of printer caused by archivial systems).
6	EDC - Lease/maintenance cost of production printer primarily used for printing financial and administrative jobs & reports.
7	EDC - OAS MSDN Licenses Renewal - 5 licenses @$474 = $2,370.
8	EDC - Payments to North West Regional Data Center ($50,993), DMS circuit charge for People First and FLAIR connectivity ($5802 x 12 months = $69,624 plus one time fee for encryption of $1271 = $70895).(Total amount for this service increased due to the DMS circuit charge)
9	EDC - DMS circuit charge for People First and FLAIR connectivity ($5802 x 12 months = $69,624 plus one time fee for encryption of $1271 = $70895).
10	EDC - Plant and Facilities are recorded in "IT Administration and Management Services"
11	EDC - Grants Management System - 1.0 contractor; this contracted position is now working only on non-strategic IT services
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Non-Strategic IT Service:	**IT Administration and Management Service**							

Agency: **Florida Department of Education**

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: **Ron Lauver**

Phone: **850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
		Number used for this service	*Number w/ costs in FY 2010-11*	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		9.25		$792,381	$723,839	$723,839	$0
A-1 **State FTE**	1	9.25		$792,381	$723,839	$723,839	$0
A-2 **OPS FTE**		0.00		$0	$0	$0	$0
A-3 **Contractor Positions** (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware		0	0	$0	$0	$0	$0
B-1 **Servers**		0	0	$0	$0	$0	$0
B-2 **Server Maintenance & Support**		0	0	$0	$0	$0	$0
B-3 **Other Hardware Assets** (e.g., system mgt workstation, printers, etc)		0	0	$0	$0	$0	$0
C. Software				$0	$0	$0	$0
D. External Service Provider(s)	4	0	0	$43,643	$43,643	$43,643	$0
E. Plant & Facility	2	0	0	$63,745	$54,140	$54,140	$0
F. Other *(Please describe in Footnotes Section below)*	3			$121,228	$140,491	$140,491	$0
G. Total for IT Service				$1,020,997	$962,113	$962,113	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	EDC - Includes positions from the following offices: CTO's office (1.75), Office of Technology Planning and Management (3.50), Office of Applications Support (1.00), Office of Education Data Center (3.00).
2	EDC - Plant and Facility estimates were identified in IT Administration and Management Service in FY 2009-10; for FY 2010-11, the estimated costs are identified in each IT non-strategic service.
3	EDC - Other includes cost for training, travel, office supplies, DOE prorated costs and miscellaneous expenses, and Risk Insurance.
4	EDC - $38,198 is the amount paid to DMS from the Human Resource appropriation.
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Non-Strategics; Ver 1

Agency: **Florida Department of Education**

Budget Entity Name	BE Code	Program Component Code	Program Component Name	Costs within BE	Funding Identified for IT Service	Network Service	E-Mail, Messaging, and Calendaring Service	Desktop Computing Service	Helpdesk Service	IT Security/Risk Mitigation Service	IT Support Service for Agency Financial and Administrative Systems	IT Administration and Management Service
				Identified Funding as % of Total Cost of Service		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
						$688,010	$272,935	$562,850	$226,316	$426,915	$589,640	$962,113
					$0							
					$0							
State Board of Education	4880000	0312.00.00.00	K-20 Executive Budget-Data Center		$3,728,779	$688,010	$272,935	$562,850	$226,316	$426,915	$589,640	$962,113
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IT Cost Element Data as entered on IT Service Worksheets			Sum of IT Cost Elements Across IT Services							
Personnel	State FTE (#)	38.25	7.50	1.50	8.25	3.50	3.00	5.25	9.25
	State FTE (Costs)	$2,386,001	$451,563	$87,812	$444,141	$175,064	$244,053	$259,529	$723,839
Personnel	OPS FTE (#)	1.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
	OPS FTE (Cost)	$8,320	$0	$0	$0	$8,320	$0	$0	$0
Personnel	Vendor/Staff Augmentation (# Positions)	1.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00
	Vendor/Staff Augmentaion (Costs)	$87,544	$0	$0	$0	$0	$0	$87,544	$0
Hardware		$212,181	$63,942	$89,136	$0	$310	$299	$58,494	$0
Software		$170,496	$19,703	$75,317	$31,608	$6,258	$35,240	$2,370	$0
External Services		$256,555	$77,000	$0	$1,524	$0	$12,500	$121,888	$43,643
Plant & Facility		$108,556	$12,427	$5,259	$1,322	$793	$5,228	$29,387	$54,140
Other		$499,126	$63,375	$15,411	$84,255	$35,571	$129,595	$30,428	$140,491
Totals of Costs		$3,728,779	$688,010	$272,935	$562,850	$226,316	$426,915	$589,640	$962,113
Totals of FTE		40.25	7.50	1.50	8.25	4.50	3.00	6.25	9.25

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Non-Strategics; Ver 1

Agency: Florida Department of Education

Budget Entity Name	BE Code	Program Component Code	Program Component Name	Identified Funding as % of Total Cost of Service		Network Service	E-Mail, Messaging, and Calendaring Service	Desktop Computing Service	Helpdesk Service	IT Security/Risk Mitigation Service	IT Support Service for Agency Financial and Administrative Systems	IT Administration and Management Service
				Costs within BE	Funding Identified for IT Service	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
						$2,597,885	$453,992	$1,437,081	$255,088	$613,567	$589,640	$1,635,907
Vocational Rabilitation	4816000	1102.00.00.00	Workforce Services		$2,610,484	$1,519,784	$69,638	$427,732	$0	$95,318	$0	$498,012
Division of Blind Services	4818000	1304.00.00.00	Services Most Vulnerable		$853,747	$234,602	$99,261	$319,331	$28,772	$91,334	$0	$80,447
State Board of Education	4880000	0312.00.00.00	K-20 Executive Budget-Data Center		$3,728,779	$688,010	$272,935	$562,850	$226,316	$426,915	$589,640	$962,113
State Board of Education	4880000	0312.00.00.00	K-20 Executive Budget-OSFA		$390,150	$155,489	$12,158	$127,168	$0	$0	$0	$95,335
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		Sum of IT Cost Elements Across IT Services						
Personnel	State FTE (#)	65.00	11.75	2.00	17.75	4.00	4.25	5.25	20.00
	State FTE (Costs)	$3,793,343	$723,328	$121,382	$880,933	$202,899	$324,292	$259,529	$1,280,980
Personnel	OPS FTE (#)	1.50	0.00	0.00	0.50	0.50	0.00	0.00	0.50
	OPS FTE (Cost)	$31,742	$0	$0	$12,028	$8,320	$0	$0	$11,394
Personnel	Vendor/Staff Augmentation (# Positions)	4.00	1.00	0.75	0.25	0.00	1.00	1.00	0.00
	Vendor/Staff Augmentaion (Costs)	$433,873	$135,034	$90,023	$45,011	$0	$76,261	$87,544	$0
Hardware		$720,905	$195,934	$143,303	$321,865	$574	$735	$58,494	$0
Software		$178,605	$19,703	$75,317	$34,257	$6,258	$40,700	$2,370	$0
External Services		$1,629,613	$1,427,378	$0	$9,804	$0	$26,900	$121,888	$43,643
Plant & Facility		$291,724	$33,133	$8,556	$48,928	$1,466	$15,084	$29,387	$155,170
Other		$503,355	$63,375	$15,411	$84,255	$35,571	$129,595	$30,428	$144,720
Totals of Costs		$7,583,160	$2,597,885	$453,992	$1,437,081	$255,088	$613,567	$589,640	$1,635,907
Totals of FTE		70.50	12.75	2.75	18.50	4.50	5.25	6.25	20.50

IT Cost Element Data as entered on IT Service Worksheets

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Non-Strategic IT Service:	**Network Service**							
Dept/Agency:	**Florida Department of Education**						Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1	
Prepared by:	**Ron Lauver**							
Phone:	**850/245-9325**							

	Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	**# of Assets & Resources Apportioned to this IT Service in FY 2010-11**		**Estimated IT Service Costs**			
					A	*B*	*C*	*D*
			Number used for this service	*Number w/ costs in FY 2010-11*	Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A.	**Personnel**		12.75		$1,113,901	$960,957	$858,362	-$102,595
A-1.1	State FTE	1,2,3	11.75		$933,969	$793,973	$723,328	-$70,645
A-2.1	OPS FTE		0.00		$0	$0	$0	$0
A-3.1	Contractor Positions (Staff Augmentation)	1,2,4	1.00		$179,932	$166,984	$135,034	-$31,950
B.	**Hardware**		1316	540	$205,444	$179,452	$195,934	$16,482
B-1	Servers	1,2,5	146	59	$69,599	$12,744	$12,744	$0
B-2	Server Maintenance & Support	1,2,5,6	107	86	$15,171	$52,006	$52,006	$0
B-3.1	Network Devices & Hardware (e.g., routers, switches, hubs, cabling, etc.)	1,2,7,9	332	15	$72,719	$49,917	$65,895	$15,978
B-3.2	Other Hardware Assets (e.g., system mgt workstation, printers, UPS, etc)	1,2,8,13	731	380	$47,955	$64,785	$65,289	$504
C.	**Software**	1,2,14			$143,016	$19,703	$19,703	$0
D.	**External Service Provider(s)**				$1,457,425	$1,431,625	$1,427,378	-$4,247
D-1	LAN External Service Provider	10	0	0	$12,799	$12,427	$8,180	-$4,247
D-2	WAN External Service Provider	1,2,11	137	137	$1,444,626	$1,419,198	$1,419,198	$0
E.	**Plant & Facility for LAN/WAN Service**	12	47	57	$61,066	$33,133	$33,133	$0
F.	**Other** *(Please describe in Footnotes Section below)*	1,2,15			$95,453	$63,375	$63,375	$0
H.	**Total for IT Service**				$3,076,305	$2,688,245	$2,597,885	-$90,360

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
3	OSFA - 1 FTE (reduced by one FTE A-1 Position numbers 3494, 3600, $70,644.15 + $77,591.48 = $148,235.63. 3495 no longer in non-strategic), VR - This includes portions of a Database Administrator, Systems Project Analyst, Distributed Computer Systems Analyst, and eight Office Automation Analysts. This represents FTE statewide in approximately 120 offices. EDC - 4 FTE x 1.0, 1 FTE x .75, 3 FTE x 0.50, and 9 FTE x 0.25. (Jim Allen - 75% on non-strategic systems access, Mary
4	DBS - .75 contractor FTE, VR - This includes a portion of a Systems Engineer contracted through Advanced Systems Design. This contract will end on September 30, 2009.
5	VR - Three of these servers were purchased during FY 08/09, so there are no costs associated with them for maintenance. The number with cost is representative of maintenance. EDC - (8) Network Monitoring servers consist of (3) MRTG, (2) OpenNMS, & (2) IDS, (1) Web content filter. EDC - 28 servers are: (4) Domain Controllers, (5) File Servers, (8) backup Servers, (7) VM Servers, (3) Utility Servers (1) Print server
6	DBS - 14 servers on maintenance with Kemi - $3621, OSFA - B-2 24 servers, maintenance for servers (Domain controllers and storage) 24 x 7 $27,757. Increase due to servers going off waranty and being added to the service contract. EDC - (1) OpenNMS - CISCODEVS under GTSI maintenance. EDC - 12 Servers under extended third party maintenance support $7344.57 for GTSI third party maintenance.
7	DBS - Cisco maintenance plan - $6659. OSFA - 24 x 7 Maintenance of 6509 and 3750's & PIX firewalls, $17,514, VR - This number is representative of switches, hubs, statewide in approximately 120 offices. EDC - (95) Building switches, (2) 3750g switches for SFCC, (1) 3750 edge switch, (2) catalyst 6506, (2) PIXs Firewalls, (1) VPN/RAS with T1 800 dial-up, (10) 3750 Server switches. Costs (2) PIXs Firewalls/VPN - ($10,852.8), (2) catalyst 6509 - $14,113.6 (Cisco SmartNET), (9) Fiber
8	OSFA -Maintainance for 33 network printers, 8:00 - 5:00 Monday thru Friday, $216 x 33 = $7,128. EDC - WAN Service provided by My Florida Network Services is $77,000/yr as identified in the FEFP prorates spreadsheet.
9	OSFA - Increased MAN network connection from NSRC to Turlington Bldg / from 10 ($671) to 100 Mbps ($1,398) totaling $16,776.
10	OSFA - Mobikey & 11 DSL access; $3,250 (13 x $250 estimated w/quote pending) + $4,929.78 for DSL
11	DBS - WAN service provided by Sprint, Bell South, and AT & T for 16 offices - 10 DSL offices @ $275 per month - 6 T1 offices @ $647 per month, VR - WAN service for @ 120 offices (3 MAN, 1 Frame relay, and one SOPHIA (Extranet to MFN) connection).
12	DBS - 10 servers @ $22.03 per month for co-location expense with Education Data Center 2644, Office space for Contractor position - $1010. VR - Office space for staff positions - $17052. EDC - EDC Facilities Cost (Figured from WCTF budget) $80,644 / 305 Named hosted servers = $264.40 per server (47 Network named servers * 264.40 = $12,427)
13	OSFA - Telephone equipment maintenance @ $554.00. EDC - Other hardware consists of 284 network printers, (4) SAN Storage Processors, (37) SAN Enclosures. Maintenance Cost (2) SAN Storage Processors, (2) Enclosures -$31,101.41
14	EDC - BackExec ($38,194 / 283 EDC servers = $134.96 per server - 47 Named Messaging servers * $134.96 = $6,343.12) , Microsoft Premier Suppport ($59,960 / 283 EDC servers = $211.87 per server - 47 Named Messaging servers * $211.87 = $9,957.89) VMware Suppport ($20,488 / 283 EDC servers = $72.39 per server - 47 Named Messaging servers * $72.39 = $3,402.33)
15	EDC - Other includes cost for training, travel, office supplies, DOE prorated costs, and miscellaneous expenses.

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E-Mail, Messaging, and Calendaring Service

Non-Strategic IT Service:

Agency: Enter Agency Name or Acronym on Network Service Worksheet

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: Ron Lauver
Phone: 850-245-9325

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	Number used for this service	Number w/ costs in FY 2010-11	A — Initial Estimate for Fiscal Year 2009-10	B — Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	C — Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	D — Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		2.75		$263,258	$243,355	$211,405	-$31,950
A-1 State FTE	1,2,3	2.00		$181,981	$121,382	$121,382	$0
A-2 OPS FTE		0.00		$0	$0	$0	$0
A-3 Contractor Positions (Staff Augmentation)	1,2,4	0.75		$81,277	$121,973	$90,023	-$31,950
B. Hardware		262	244	$199,422	$145,880	$143,303	-$2,577
B-1 Servers	1,2,5	21	4	$432	$961	$961	$0
B-2 Server Maintenance & Support	1,2,6	20	19	$15,755	$7,074	$7,074	$0
B-3.1 Wireless Communication Devices & Related Hardware	1,2,8	203	203	$183,235	$120,725	$120,725	$0
B-3.2 Other Hardware Assets (e.g., system mgt workstation, printers, etc)	9	18	18	$0	$17,120	$14,543	-$2,577
C. Software	10			$29,975	$75,317	$75,317	$0
D. External Service Provider(s)		0	0	$0	$0	$0	$0
E. Plant & Facility	7	21	21	$17,122	$8,556	$8,556	$0
F. Other *(Please describe in Footnotes Section below)*	1,2			$20,386	$15,411	$15,411	$0
G. Total for IT Service				$530,163	$488,519	$453,992	-$34,527

Administrative Overhead - Percentage of Other Non-Strategic IT Service Costs Supporting Email Service

Non-Strategic Service	Footnote	%	Cost	
OT-1 Network				To determine the fully-loaded cost of the e-mail service, agencies must estimate the amount (percentage) of the other non-strategic IT services that are "consumed" by the e-mail service. For example, desktop support personnel install and configure the e-mail software on the desktop, which is used in the e-mail service, so to obtain a fully-loaded cost for the e-mail service, it is important to include the indirect workload and associated costs of the desktop service expended in support of the e-mail service. The portion of Network, IT Security & Risk Mitigation, and IT Administration & Management services will be estimated by the AEIT based on the agency Schedule IV-C submissions for these IT services. **For the purposes of the Schedule IV-C analysis, the data submitted in this section will NOT be added to the cost of the e-mail service.**
OT-2 Desktop IT Service		6.53%	$ 93,841	
OT-3 Help Desk		8.89%	$ 22,677	
OT-4 IT Security & Risk Mitigation				
OT-5 IT Administration & Management				
SUBTOTAL			$ 116,519	
Fully-loaded IT Service Cost		**$**	**570,511**	

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1 Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)

2 Department of Education Working Capital Trust Fund does not include Federal funding.

3 VR - .5 FTE(This is a portion of a Systems Project Analyst position). EDC - 1 + .50 FTE

4 DBS - .5 contractor, VR - .25 contractor (This is a portion of a Systems Engineer contracted throught Advanced Systems Design. This contract will end September 30, 2009).

5 DBS - 2 servers @ $22.03 per month for co-location with Ed. Data Center, VR - These servers are Dell PowerEdge 6850's. They are currently on maintenance. EDC - 17 physical servers and 4 virtual servers dedicated to this service. No servers will be purchased in 10-11. Servers are 1 SPAM/ Virus Filter, 2 exchange AD Controllers, 2 Outlook Web Servers, 6 Microsoft Exchange 2003 Servers, 2 Exchange Admin Servers, 1 Blackberry Enterprise Servers, Emergency Mail Server and 3 Enterprise Vault Servers.

6 DBS - 2 servers on maintenance with the REMI group. EDC - Maintenance Cost for 16 specific servers during FY 2010-11 $6407.83 (Dell Extended Maint, REMI contract, GTSI).

7 DBS - Office space for Contractor position - $673. VR - Office space for staff - $2624. EDC - Facilities Cost (Figured from WCTF Budget) $80,644 / 305 Named hosted servers = $264.40 per server (21 Messaging named servers * 264.40 = $5,552.40)

8 DBS - 13 blackberry devices - airtime and data service for 1 year, VR - This is the number of blackberries the Division currently owns. This cost is associated with monthly service, and the devices are located statewide in approximately 120 offices. EDC - Blackberry cost under EDC consist of 158 blackberry units x $42.49/month service fee.

9 OSFA - sixteen blackberry devices and data service for 12 months, $12,157.80. This is reduced from 27 blackberries previous year., VR - This is a disk array and the cost is associated with maintenance. EDC - SAN Maintenance Cost $29,197 / 283 EDC servers = $103.18 per server 21 Named Messaging servers * $103.18 = $2,166.78)

10 EDC - Blackberry Exchange Software Maintenance ($6,111.86), Ironport Spam Filtering, Encryption ($29,608.07), Enterprise Vault ($29,793.25), Exclaimer ($1,000), BackExec ($38,194 / 283 EDC servers = $134.96 per server - 21 Named Messaging servers * $134.96 = $2,834.16) , Microsoft Premier Suppport ($59,960 / 283 EDC servers = $211.87 per server - 21 Named Messaging servers * $211.87 = $4,449.27), VMware Suppport ($20,488 / 283 EDC servers = $72.39 per server - 21 Named Messaging servers * $72.39 = $1,520.19)

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Non-Strategic IT Service:	**Desktop Computing Service**							

Agency: Florida Department of Education

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: Ron Lauver

Phone: 850/245-9325

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		18.50		$1,128,526	$937,972	$937,972	$0
A-1 **State FTE**	1,2,3	17.75		$1,023,502	$880,933	$880,933	$0
A-2 **OPS FTE**	1,2,3	0.50		$6,370	$12,028	$12,028	$0
A-3 **Contractor Positions** (Staff Augmentation)	1,2,12	0.25		$98,654	$45,011	$45,011	$0
B. Hardware		5276	1697	$910,874	$301,071	$321,865	$20,794
B-1 **Servers**	5	4	1	$0	$264	$264	$0
B-2 **Server Maintenance & Support**	1,2,4	3	0	$216	$0	$0	$0
B-3.1 **Desktop Computers**	1,2,6	3273	596	$640,475	$132,944	$132,944	$0
B-3.2 **Mobile Computers** (e.g., Laptop, Notebook, Handheld, Wireless Computer)	1,2,7	901	61	$207,420	$107,000	$107,828	$828
B-3.3 **Other Hardware Assets** (e.g., system mgt workstation, printers, scanners, etc)	1,2,8	1095	1039	$62,763	$60,863	$80,829	$19,966
C. Software	11			$34,049	$34,257	$34,257	$0
D. External Service	13	2	2	$0	$9,804	$9,804	$0
E. Plant & Facility	10	505	505	$62,359	$48,928	$48,928	$0
F. Other *(Please describe in Footnotes Section below)*	1,2,9			$144,984	$84,255	$84,255	$0
G. Total for IT Service				$2,280,792	$1,416,287	$1,437,081	$20,794

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
3	DBS - 1.25 FTE, OSFA - 2 FTE, VR - 6.25 FTE, EDC - 8 FTE + .25 FTE.
4	EDC - Server Symantec Ghost application - DOESEFPPCS01 and Desktop Virus Scanning management - DOE-OFCSCAN8 are under warranty, 1 Software distribution server - DESPCUTIL is not under maintenance.
5	DBS - 1 server @ 264.36 per year in Education Data Center, EDC - 3 physical servers and 2 virtual Servers dedicated to this service. No servers will be purchased in 10-11. Servers are 1 Symantec Ghost application - DOESEFPPCS01, 1 Desktop Virus Scanning management - DOE-OFCSCAN8, 1 Software distribution server - DOESPCUTIL, 1 Desktop Authority virtual server - DOE-SLDA1, 1 Desktop Image virtual server
6	DBS - 88 desktop pcs will be replaced at an average cost of $900, OSFA - 250 desktop pc's, VR - This number is representative of a large number of PC's waiting to be surplussed. VR is currently rolling out new PC's as part of the Division's policy to replace 1/3 of all PC's annually as budget allows. This cost is assocated with maintenance. There will be approximately 350 PC's on maintenance in FY 10/11. These PC's are located in approximately 120 offices around the state. EDC - 1277
7	DBS - 42 laptops will be replaced at an average cost of $2500, OSFA - 24 laptop computers. 4 laptops have maintenance cost of $207 each, totaling $828.00, VR - These laptops include a large number of devices for newly hired ARRA positions. The cost is associated with maintenance. EDC - 375 active laptops per quantity on the number of Laptop Security Reviews completed. Active blackberrys counted under e-mail services.
8	DBS - PC and printer maintenance contract with the REMI group - (30 printers - 100 items covered on contract), OSFA - B-3.3 Maintenance for 4 printers (Tally T6215 @ $1,791.56 per year), (Pro920 @ $6,279 per year), (C500 @ $18,900 per year), (C450 @ $5,760 per year), totaling $32,730.56, VR - This is the number of local printers currently in use by the Division in approximately 120 offices around the state. The cost is associated with maintenance.EDC - 20 non-Blackberry handheld
9	EDC - Other includes cost for training, travel, office supplies, DOE prorated costs and miscellaneous expenses.
10	DBS - Office Space for staff - $2020, Square footage - approximately 500 sq ft @ $17.18 for storage.VR - Office space for staff - $32791, Office space for VR OPS - 2624. EDC - EDC Facilities Cost (Figured from WCTF Budget) $80,644 / 305 Named hosted servers = $264.40 per year per server (5 Desktop named servers * 264.40 = $1,322)
11	OSFA - Symantec Antivirus $2,649.00, EDC - Software maintenance costs for Symantec Ghost ($1,625), Hummingbird ($5,999), Trend Micro ($6,544), Script Logic ($15,344), BackExec ($38,194 / 283 EDC servers = $134.96 per server - 5 Named Desktop servers * $134.96 = $674.8) , Microsoft Premier Suppport ($59,960 / 283 EDC servers = $211.87 per server - 5 Named Desktop servers * $211.87 =
12	DBS - .25 contractor FTE
13	DBS - Microsoft premier agreement. EDC - Embarq DSL line for testing VPN access to EDC network.
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Non-Strategic IT Service: **Helpdesk Service**

Agency: **Florida Department of Education**

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: **Ron Lauver**

Phone: **850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		4.50		$223,681	$211,219	$211,219	$0
A-1 **State FTE**	1,2,3	4.00		$215,361	$202,899	$202,899	$0
A-2 **OPS FTE**	4	0.50		$8,320	$8,320	$8,320	$0
A-3 **Contractor Positions** (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware		2	2	$675	$574	$574	$0
B-1 **Servers**	5	1	1	$0	$264	$264	$0
B-2 **Server Maintenance & Support**		0	0	$675	$0	$0	$0
B-3 **Other Hardware Assets** (e.g., system mgt workstation, printers, etc)	9	1	1	$0	$310	$310	$0
C. Software	6			$33,104	$6,258	$6,258	$0
D. External Service Provider(s)		0	0	$0	$0	$0	$0
E. Plant & Facility	8	3	3	$27,715	$1,466	$1,466	$0
F. Other *(Please describe in Footnotes Section below)*	7			$47,277	$35,571	$35,571	$0
G. Total for IT Service				$332,452	$255,088	$255,088	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
3	DBS - .5 FTE. EDC - 2 FTE + 0.50 FTE +.75 FTE + 0.25 FTE
4	EDC - .5 OPS (Vacant)
5	DBS - Specialized remote access server to support external Jaws users; 1 server @ 264 per year located in Education Data Center. EDC - 3 Virtual Servers used for Production, Test and Development Magic Application (DOE-MAGIC01, DOESEUSMAG02, MAGIC-EDC)
6	EDC - Contract renewal for SVI Training material ($5,000), BackExec ($38,194 / 283 EDC servers = $134.98 per server - 3 Named Helpdesk servers $134.98 = $404.88) , Microsoft Premier Support ($59,960 / 283 EDC servers = $211.87 per server - 3 Named Helpdesk servers $211.87 = $635.61) VMware Suppport ($20,488 / 283 EDC servers = $72.39 per server - 3 Named Helpdesk servers * $72.39 = $217.17)
7	EDC - Other includes cost for training, professional memberships, travel, office supplies, DOE prorated costs and miscellaneous expenses.
8	DBS - Office Space for staff - $673. EDC - EDC Facilities Cost (Figured from WCTF Budget) $80,644 / 305 Named hosted servers = $264.40 per server (3 Helpdesk named servers * 264.40 = $793.20)
9	EDC - SAN Maintenance Cost $29,199 / 283 EDC servers = $103.18 per server - 3 Named Helpdesk servers * $103.18 = $309.54)
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Non-Strategic IT Service:	**IT Security/Risk Mitigation Service**							

Agency: Florida Department of Education

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: **Ron Lauver**

Phone: **850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	*Footnote Number*	**# of Assets & Resources Apportioned to this IT Service in FY 2010-11**		**Estimated IT Service Costs**			
		Number used for this service	*Number w/ costs in FY 2010-11*	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		5.25		$438,673	$416,528	$400,553	-$15,975
A-1 **State FTE**	1,2,3	4.25		$325,446	$324,292	$324,292	$0
A-2 **OPS FTE**		0.00		$0	$0	$0	$0
A-3 **Contractor Positions** (Staff Augmentation)	1,2,4	1.00		$113,227	$92,236	$76,261	-$15,975
B. Hardware		11	2	$0	$735	$735	$0
B-1 **Servers**	5	9	1	$0	$218	$218	$0
B-2 **Server Maintenance & Support**	13	2	1	$0	$517	$517	$0
B-3 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS, etc)	0	0	0	$0	$0	$0	$0
C. Software	6,9,10			$37,958	$40,700	$40,700	$0
D. External Service Provider(s)	8	0	0	$39,399	$26,900	$26,900	$0
E. Plant & Facility	7	0	0	$18,015	$15,084	$15,084	$0
F. Other *(Please describe in Footnotes Section below)*	11,12,14,15			$133,168	$129,595	$129,595	$0
G. Total for IT Service				$667,213	$629,542	$613,567	-$15,975

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
3	DBS - .5 FTE of Contractual services allocated to Security and Disaster recovery, VR - This includes portions of a Database Administrator, Systems Project Coordinator and Computer Programmer Analyst II., EDC - EDC - 3 FTE
4	VR - This includes a portion of a Systems Engineer contracted throught Advanced Systems Design. This contract will end September 30, 2009.
5	VR - This is a Dell PowerEdge 4300 server which provides the distribution of desktop anti-virus software to approximately 120 offices throughout the state. EDC - EDC - Eight VM Servers located at DOE disaster recovery site in Gainesville Florida (Santa Fe) with no ongoing maintenance or support costs.
6	VR - This accounts for 1,200 licenses for Trend Anti-Virus software ($5460) for approximately 120 offices throughout the state.
7	DBS - Office space for staff - $673. VR - Office space for staff and OPS - $9183. EDC - Office space rental and associated costs for 3 FTE's.
8	DBS - Fee paid to Sungard for data recovery services, EDC - EDC - Contract with Message One for COOP E-mail availability
9	EDC - Virtual Desktop Manager - $374, NWRDC Data Processing Services for Replication $26,481
10	EDC - BackupExec for 20 DR named servers - $135 x 20 = $2,700, Microsoft Primier Support - $4,237, VMware Support $1,448.
11	EDC - Additional costs per FTE: Misc. Expenses - $2,597 x 3 FTE = $7,791, Office space rental - $5,853 x 3 FTE = $17,559, Risk Management Ins - $496 x 3 FTE = $1,488, and Transfer/DMS/HR Services $567 x 3 FTE = $1,701.
12	EDC - EDC - Other includes cost for training and conferences ($0), travel ($0), and office supplies ($2,441).
13	VR - This is a Dell PowerEdge 4300 server which provides the distribution of desktop anti-virus software to approximately 120 offices throughout the state. The cost is associated with maintenance., EDC - Maintenance for File Server for CIE (DeltaCopy Replication) - $299.
14	EDC - NWRDC's monthly charge for their part in the high speed link (Lambda Rail / TFL) between DOE and Santa Fe Community College (University of Florida) is $4,719 per month ($4,719 x 12) = $56,627. EDC - GRUCom's (Gainesville Regional Utility) monthly charge for their part in the high speed link between DOE (University of Florida) and Santa Fe Community College is $1,799 per month. ($1,799 x 12) = $21,588
15	EDC - COOP T-1 and phone lines for Chipley and Lake City COOP alternate relocation sites. Chipley PRI - $10,200, Lake City PRI - $10, 200, total - $20,400.

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Non-Strategic IT Service:

IT Support Service for Agency Financial and Administrative Systems

Agency: Florida Department of Education

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: Ron Lauver
Phone: 850/245-9325

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
				A	*B*	*C*	*D*
		Number used for this service	Number w/ costs in FY 2010-11	Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		6.25		$688,476	$347,073	$347,073	$0
A-1 **State FTE**	1,2,3	5.25		$664,642	$259,529	$259,529	$0
A-2 **OPS FTE**		0.00		$0	$0	$0	$0
A-3 **Contractor Positions** (Staff Augmentation)	11	1.00		$23,834	$87,544	$87,544	$0
B. Hardware		5	3	$141,441	$58,494	$58,494	$0
B-1 **Servers**	4	2	0	$0	$0	$0	$0
B-2 **Server Maintenance & Support**	5	2	2	$71,109	$16,214	$16,214	$0
B-3 **Other Hardware Assets** (e.g., system mgt workstation, printers, etc)	6	1	1	$70,332	$42,280	$42,280	$0
C. Software	7			$0	$2,370	$2,370	$0
D. External Service Provider(s)	8	0	0	$17,864	$121,888	$121,888	$0
E. Plant & Facility	9	0	0	$59,587	$29,387	$29,387	$0
F. Other *(Please describe in Footnotes Section below)*	10			$112,383	$30,428	$30,428	$0
G. Total for IT Service				$1,019,751	$589,640	$589,640	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	Department of Education Working Capital Trust Fund does not include the IT funding for the Division of Blind Services (DBS), OSFA Data Center, nor the Division of Vocational Rehabilitation (DVR)
2	Department of Education Working Capital Trust Fund does not include Federal funding.
3	EDC - FTE Count 5.25 = (3 FTE + 1 .25 FTE, Comptroller's Office - 4 @ .25 FTE). Over the last year, 7 FTE's either are no longer with the Department or a portion of their time have been reassigned to another system.
4	EDC - Servers are for the in-house budget system and financial support
5	EDC - BMS server - $8400; QueTel/Traq - Property Mgt Database - $, EasyLobby System - $, Honeywell EBI (Enterprise Buildings Integrator system - $, Grants Mgt Servers (Appdev01,Apptest01, AppProd01) - $. (total amount for the category was due to a decrease in the lease amount of the production printer and use of printer caused by archivial systems).
6	EDC - Lease/maintenance cost of production printer primarily used for printing financial and administrative jobs & reports.
7	EDC - OAS MSDN Licenses Renewal - 5 licenses @$474 = $2,370.
8	EDC - Payments to North West Regional Data Center ($50,993), DMS circuit charge for People First and FLAIR connectivity ($5802 x 12 months = $69,624 plus one time fee for encryption of $1271 = $70895).(Total amount for this service increased due to the DMS circuit charge)
9	EDC - DMS circuit charge for People First and FLAIR connectivity ($5802 x 12 months = $69,624 plus one time fee for encryption of $1271 = $70895).
10	EDC - Plant and Facilities are recorded in "IT Administration and Management Services"
11	EDC - Grants Management System - 1.0 contractor; this contracted position is now working only on non-strategic IT services
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Non-Strategic IT Service:

IT Administration and Management Service

Agency: **Florida Department of Education**

Form: FY 2010-11 Schedule IV-C -Non-Strategics; Ver 1

Prepared by: **Ron Lauver**

Phone: **850/245-9325**

Service Provisioning -- Assets & Resources (Cost Elements)	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
				A	B	C	D
		Number used for this service	Number w/ costs in FY 2010-11	Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		20.50		$1,300,142	$1,292,374	$1,292,374	$0
A-1 State FTE	1	20.00		$1,286,578	$1,280,980	$1,280,980	$0
A-2 OPS FTE	3	0.50		$13,564	$11,394	$11,394	$0
A-3 Contractor Positions (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware		0	0	$0	$0	$0	$0
B-1 Servers		0	0	$0	$0	$0	$0
B-2 Server Maintenance & Support		0	0	$0	$0	$0	$0
B-3 Other Hardware Assets (e.g., system mgt workstation, printers, etc)		0	0	$0	$0	$0	$0
C. Software				$0	$0	$0	$0
D. External Service Provider(s)	5	0	0	$43,643	$43,643	$43,643	$0
E. Plant & Facility	2	3,593	3,593	$243,505	$155,170	$155,170	$0
F. Other *(Please describe in Footnotes Section below)*	4			$125,228	$143,491	$144,720	$1,229
G. Total for IT Service				$1,712,518	$1,634,678	$1,635,907	$1,229

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	DBS - 1 FTE allocated for IT management service, OSFA - A-1 Position numbers 1633, 0045, 3520; $94,421.52 + $71,814.48 + $84,428.16 = $250,664.16. (50% of each of these positions is allocated to this service). VR - This includes portions of a Database Administrator, two OMC Managers, eight Office Automation Analysts, two Office Automation Specialist II's and one Administrative Assistant II located throughout the state. EDC - Includes positions from the following offices: CTO's
2	DBS - IT square footage decreased due to the elimination of DBS's 13th floor computer room - 1 FTE at $17.18 per square foot. OSFA - OSFA approximately $26,300 per year for floor space/power at the DCF Data Center. 25% of the space is used for non-strategic equipment ($26,300 x .25 = $6,575).VR - Office space for staff - $35,414, Office space for OPS - 2,624, Computer rooms space at approximately 120 offices throughout the state 3,515 sq. ft. x $14.99 = $52,693. EDC - Plant and
3	VR - This represents one half time OPS Office Automation Specialist I.
4	VR - This expense is associated with the purchase of hard bound books and related materials.EDC - Other includes cost for training, travel, office supplies, DOE prorated costs and miscellaneous expenses, and Risk Insurance.
5	EDC - $38,198 is the amount paid to DMS from the Human Resource appropriation.
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DEPARTMENT OF EDUCATION
NON-STRATEGIC SCHEDULE IV-C's
SUMMARY BY BUDGET ENTITY

	This Year's Schedule IV-C FY 2009-10 (Column B)		FY 2010-11 (Column C)		Increase/(Decrease)
Vocational Rehabilitation	2,690,359	34.93%	2,610,484	34.42%	(79,875)
Blind Services	853,747	11.08%	853,747	11.26%	0
Education Data Center	3,728,779	48.41%	3,728,779	49.17%	0
OSFA	429,114	5.57%	390,150	5.14%	(38,964)
	7,701,999	100.00%	7,583,160	100.00%	(118,839)

Column B	Blind Service	OSFA	Vocational Rehabilitation	EDC
Network	234,602	213,899	1,551,734	688,010
Email	99,261	14,735	101,588	272,935
Desktop	319,331	106,374	427,732	562,850
Helpdesk	28,772	-	-	226,316
Risk	91,334	-	111,293	426,915
Agency_Admin	-	-	-	589,640
IT_Admin	80,447	94,106	498,012	962,113
	853,747	429,114	2,690,359	3,728,779

Non-Strategic IT Service:	**Portal/Web Management Service**							

			# of Assets & Resources apportioned to this IT Service in FY 2010-11		Estimated IT Service Costs			
Dept/Agency: **Florida Department of Education**							Form: Schedule IV-C -Strategic; v.20090915	
Prepared by: **Ronald P. Lauver, Chief Information Officer**					*A*	*B*	*C*	*D*
Phone: **850/245-9325**						Estimated FY 2009-10 Allocation of Recurring Base Budget	Estimated FY 2010-11 Allocation of Recurring Base Budget	
Service Provisioning -- Assets & Resources *(Cost Elements)*		*Footnote Number*	*Number used for this service*	*Number w/ costs in FY 2010-11*	Initial Estimate for Fiscal Year 2009-10	*(based on Column G64 minus G65)*	*(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel			10.00		$795,866	$705,163	$705,163	$0
A-1.1	**State FTE**	1	10.00		$795,866	$705,163	$705,163	$0
A-2.1	**OPS FTE**		0.00		$0	$0	$0	$0
A-3.1	**Contractor Positions** (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware					$1,339	$0	$0	$0
B-1	**Servers**		0	0	$0	$0	$0	$0
B-2	**Server Maintenance & Support**		0	0	$1,339	$0	$0	$0
B-3	**Other Hardware Assets** (e.g., system mgt workstation, printers, UPS, etc)		0	0	$0	$0	$0	$0
C. Software		2			$1,362	$7,773	$7,773	$0
D. External Service Provider(s)			0	0	$0	$0	$0	$0
E. Plant & Facility		3	0	0	$65,758	$57,404	$57,404	$0
F. Other *(Please describe in Footnotes Section below)*		4			$128,520	$107,175	$107,175	$0
G. Total for IT Service					$992,845	$877,515	$877,515	$0

	Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*
1	DBS - .25 FTE; EDC - 9 .75 FTE
2	EDC - BackExec ($38,194 / 283 EDC servers = $134.96 per server - 9 Named servers * $134.96 = $1214.64),Microsoft Premier Support ($59,960 / 283 EDC servers = $211.87 per server - 9 Named servers * $211.87 = $1906.83), VMware Support ($20,488 / 283 EDC servers) - 9 named servers * 72.40 = 651.60, LSoft Listserv Software Support=$4000
3	A portion of the EDC Facilities Cost (Figured from WCTF Budget) $80,644 / 305 Named hosted servers = $264.40 per server (9 named servers * 264.40 = $2,379.60)
4	Includes costs for training, travel, office supplies, DOE prorated costs and miscellaneous expenses
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Strategic IT Service:	**Adult Workforce Education Service**							

Dept/Agency: **Florida Department of Education**

Form: Schedule IV-C -Strategic: v.20090915

Prepared by: **Ronald P. Lauver, Chief Information Officer**

Phone: **850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	**A** Initial Estimate for Fiscal Year 2009-10	**B** Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	**C** Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	**D** Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		1.75		$75,604	$134,108	$134,108	$0
A-1.1 State FTE	1	1.75		$27,935	$134,108	$134,108	$0
A-2.1 OPS FTE		0.00		$0	$0	$0	$0
A-3.1 Contractor Positions (Staff Augmentation)		0.00		$47,669	$0	$0	$0
B. Hardware		0	0	$1,190	$1,492	$1,492	$0
B-1 Servers - Mainframe		0	0	$0	$0	$0	$0
B-2 Servers - Other than mainframe		0	0	$0	$0	$0	$0
B-3 Server Maintenance & Support	2			$1,190	$1,492	$1,492	$0
B-4 Other Hardware Assets (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software	3			$4,911	$4,911	$4,911	$0
D. External Service Provider(s)	4	0	0	$0	$249,000	$249,000	$0
E. Plant & Facility		Total SF	Est SF Utilized	$0	$11,706	$11,706	$0
E-1 Data Center		0	0	$0	$0	$0	$0
E-2 Computer/Server Room		0	0	$0	$0	$0	$0
E-3 Office Space (e.g., lease & associated maintenance fees)		0	0	$0	$11,706	$11,706	$0
E-4 Utilities and Other (please specify in Footnotes Section below)				$0	$0	$0	$0
F. Other (Please describe in Footnotes Section below)	5			$10,607	$23,664	$23,664	$0
G. Total for IT Service				$92,312	$424,881	$424,881	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	WDIS - 1.50 FTE ; GED .50 FTE
2	NC-Pearson Scanner annual maintenance - GED System
3	Verisign Certificate for Test and Production Servers and Crystal Reports view license - GED system
4	Bridges Transitions hosts/supports the website for the Choices system. Support/maintenance costs paid to External Service Provider was not submitted by program area for 2009-2010 calculations.
5	Other includes cost for training, travel, office supplies, DOE prorated costs and miscellaneous expenses. Expenses and OCO inadvertently omitted from the 2009-2010 calculations by program area.
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Strategic IT Service:	**Integrated Education Data Service**							

Dept/Agency: **Florida Department of Education**

Form: Schedule IV-C -Strategic; v.20090915

Prepared by: **Ronald P. Lauver, Chief Information Officer**

Phone: **850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	*Footnote Number*	# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs			
		Number used for this service	*Number w/ costs in FY 2010-11*	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		17.00		$2,144,908	$1,378,197	$1,378,197	$0
A-1.1 **State FTE**	1	17.00		$1,497,508	$1,378,197	$1,378,197	$0
A-2.1 **OPS FTE**		0.00		$0	$0	$0	$0
A-3.1 **Contractor Positions** (Staff Augmentation)	2	0.00		$647,400	$0	$0	$0
B. Hardware		35	0	$116,379	$114,148	$114,148	$0
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Other than mainframe		35	0	$0	$0	$0	$0
B-3 **Server Maintenance & Support**	3			$75,099	$72,868	$72,868	$0
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$41,280	$41,280	$41,280	$0
C. Software	4			$133,056	$125,000	$125,000	$0
D. External Service Provider(s)	5	2	2	$1,212,000	$1,212,000	$1,212,000	$0
E. Plant & Facility		Total SF	Est SF Utilized	$72,955	$105,463	$105,463	$0
E-1 **Data Center**		0	0	$0	$0	$0	$0
E-2 **Computer/Server Room**		0	0	$0	$0	$0	$0
E-3 **Office Space** (e.g., lease & associated maintenance fees)	6	0	0	$72,955	$105,463	$105,463	$0
E-4 **Utilities and Other** *(please specify in Footnotes Section below)*				$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*	7			$196,988	$120,957	$120,957	$0
G. Total for IT Service				**$3,876,286**	**$3,055,765**	**$3,055,765**	**$0**

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	17 x 1 FTE
2	Under Sunshine Connection, 3 Contractors ($150,000) positions will be funded from the Department of Education's recurring base budget until December 2009.
3	Sunshine Connections Server Maintenance cost for DeLL PE 2950 servers are 20 units x $2,082 annually, Dell PE 2850 servers are 12 units x $2,129 annually, and Dell PE 6850 servers are 2 units x $2,840 annually. PEER's Server Maintenance costs
4	Under K-20 Data Warehouse, Software: (Data Stage, Microfocus Cobol, Oracle Licenses, Embarq Cadero). Sunshine Connections Software includes: Version 3 license, Veritas Backup license, SSL Certificate license, and Microsoft
5	Under K-20 Data Warehouse, 2 servers are located at Shared Resource Center. There are no maintenance costs as they are included in the host charge, PEER System
6	Includes lease and associated maintenance fees; utilities
7	Other includes cost for training, travel, office supplies, DOE prorated costs and miscellaneous expenses
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Strategic IT Service:	**K-12 Source Education Data Service**						

Form: Schedule IV-C -Strategic; v.20090915

Dept/Agency: **Florida Department of Education**
Prepared by: **Ronald P. Lauver, Chief Information Officer**
Phone: **850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		7.00		$506,657	$494,399	$494,399	$0
A-1.1 State FTE	1	7.00		$506,657	$494,399	$494,399	$0
A-2.1 OPS FTE		0.00		$0	$0	$0	$0
A-3.1 Contractor Positions (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware		1	0	$149	$149	$149	$0
B-1 Servers - Mainframe		0	0	$0	$0	$0	$0
B-2 Servers - Other than mainframe		1	0	$0	$0	$0	$0
B-3 Server Maintenance & Support				$149	$149	$149	$0
B-4 Other Hardware Assets (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software				$151	$0	$0	$0
D. External Service Provider(s)	2	1	1	$870,000	$937,485	$937,485	$0
E. Plant & Facility		Total SF	Est SF Utilized	$3,513	$45,361	$45,361	$0
E-1 Data Center		0	0	$0	$0	$0	$0
E-2 Computer/Server Room		0	0	$0	$0	$0	$0
E-3 Office Space (e.g., lease & associated maintenance fees)	3	0	0	$3,513	$45,361	$45,361	$0
E-4 Utilities and Other (please specify in Footnotes Section below)				$0	$0	$0	$0
F. Other (Please describe in Footnotes Section below)	4			$84,845	$85,705	$85,705	$0
G. Total for IT Service				$1,465,315	$1,563,099	$1,563,099	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	5 x 1 FTE and 6 x .5 FTEs
2	NWRDC annual charges for the Student and Staff Database
3	Includes lease and associated maintenance fees; utilities
4	Other includes cost for training, travel, office supplies, DOE prorated costs and miscellaneous expenses
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Tab: 3. SEDS

Strategic IT Service:	**Community College Technical Center MIS Service**						

Form: Schedule IV-C -Strategic: v.20090915

Dept/Agency:	**Florida Department of Education**
Prepared by:	**Ronald P. Lauver, Chief Information Officer**
Phone:	**850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		**13.25**		$1,006,972	$934,975	$934,975	$0
A-1.1 **State FTE**	1	13.25		$1,006,972	$934,975	$934,975	$0
A-2.1 **OPS FTE**		0.00		$0	$0	$0	$0
A-3.1 **Contractor Positions** (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware		**7**	**0**	$595	$595	$595	$0
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Other than mainframe		7	0	$0	$0	$0	$0
B-3 **Server Maintenance & Support**	2			$595	$595	$595	$0
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software	3			$13,105	$13,787	$13,787	$0
D. External Service Provider(s)	4	1	0	$228,638	$199,150	$199,150	$0
E. Plant & Facility		Total SF	Est SF Utilized	$91,194	$51,592	$51,592	$0
E-1 **Data Center**		0	0	$0	$0	$0	$0
E-2 **Computer/Server Room**		0	0	$0	$0	$0	$0
E-3 **Office Space** (e.g., lease & associated maintenance fees)	6	0	0	$91,194	$51,592	$51,592	$0
E-4 **Utilities and Other** *(please specify in Footnotes Section below)*				$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*	7			$163,832	$65,533	$65,533	$0
G. Total for IT Service				**$1,504,337**	**$1,265,632**	**$1,265,632**	**$0**

	Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*
1	15.00 FTE. Decrease due to the removal of Federal Perkins Funding. Amount includes Salary and Benefits. Bureau Chief included in FTE count.
2	Server Maintenance & Support Cost
3	SAS Enterprise License for Servers
4	NWRDC annual charges. Reduction due to the incorporation of system efficiencies
5	Includes lease and associated maintenance fees, utilities
6	Reduction due to relocation of Bureau. Reduction in amount of sq ft by approx. 45%.
7	Other includes cost for training, travel, office supplies, DOE prorated costs and miscellaneous expenses. Budget reduction of 60% from original projections.
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Tab: 4. CCTCMS

Strategic IT Service:	**Nonpublic, Postsecondary Education Information Management Service**							

Dept/Agency: **Florida Department of Education**

Form: Schedule IV-C -Strategic; v.20090915

Prepared by: **Ronald P. Lauver, Chief Information Officer**

Phone: **850/245-9325**

			# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs			
Service Provisioning -- Assets & Resources *(Cost Elements)*		Footnote Number	Number used for this service	Number w/ costs in FY 2010-11	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel			1.25		$140,908	$89,892	$89,892	$0
A-1.1	**State FTE**		0.00		$0	$17,292	$17,292	$0
A-2.1	**OPS FTE**		0.00		$0	$0	$0	$0
A-3.1	**Contractor Positions** (Staff Augmentation)	1	1.25		$140,908	$72,600	$72,600	$0
B. Hardware			1	0	$149	$0	$0	$0
B-1	**Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2	**Servers** - Other than mainframe		1	0	$0	$0	$0	$0
B-3	**Server Maintenance & Support**				$149	$0	$0	$0
B-4	**Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software					$151	$0	$0	$0
D. External Service Provider(s)			0	0	$0	$0	$0	$0
E. Plant & Facility			Total SF	Est SF Utilized	$13,839	$3,353	$3,353	$0
E-1	**Data Center**		0	0	$0	$0	$0	$0
E-2	**Computer/Server Room**		0	0	$0	$0	$0	$0
E-3	**Office Space** (e.g., lease & associated maintenance fees)	2	110	0	$13,839	$3,353	$3,353	$0
E-4	**Utilities and Other** *(please specify in Footnotes Section below)*				$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*		3			$10,659	$6,284	$6,284	$0
G. Total for IT Service					$165,706	$99,529	$99,529	$0

	Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*			
1	1 x 1.0 FTE; 1 x .25 FTE			
2	Includes lease and associated maintenance fees, utilities			
3	Other includes cost for office supplies, DOE prorated costs and miscellaneous expenses. Decrease in cost due to loss of FTE associated with application.			
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Strategic IT Service:	**Blind Services Information Service**							

Dept/Agency: **Florida Department of Education**

Form: Schedule IV-C -Strategic; v.20090915

Prepared by: **Ronald P. Lauver, Chief Information Officer**

Phone: **850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		**4.00**		$278,314	$511,991	$511,991	$0
A-1.1 **State FTE**	1	1.75		$81,005	$123,500	$123,500	$0
A-2.1 **OPS FTE**		0.00		$0	$0	$0	$0
A-3.1 **Contractor Positions** (Staff Augmentation)	2	2.25		$197,309	$388,491	$388,491	$0
B. Hardware		**6**	**0**	$210,673	$210,000	$210,000	$0
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Other than mainframe		6	0	$0	$0	$0	$0
B-3 **Server Maintenance & Support**	3			$210,673	$210,000	$210,000	$0
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software	4			$36,000	$36,000	$36,000	$0
D. External Service Provider(s)	5	2	2	$366,000	$357,000	$357,000	$0
E. Plant & Facility		Total SF	Est SF Utilized	$4,036	$3,388	$3,388	$0
E-1 **Data Center**		0	0	$0	$0	$0	$0
E-2 **Computer/Server Room**		0	0	$0	$0	$0	$0
E-3 **Office Space** (e.g., lease & associated maintenance fees)		0	0	$4,036	$3,388	$3,388	$0
E-4 **Utilities and Other** *(please specify in Footnotes Section below)*				$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*	6			$4,251	$14,154	$14,154	$0
G. Total for IT Service				**$899,274**	**$1,132,533**	**$1,132,533**	**$0**

	Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*
1	1.75 state FTE
2	2.25 Contractor FTE
3	Software upgrade, maintenance and support for Aware - $210,000
4	Software support for RSVP - $36,000
5	Aware enhancements - $166 x 1000 hours; Keystone library automation system - $191,000
6	Other includes cost for office supplies, training, travel, DOE prorated costs, and miscellaneous expenses
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Strategic IT Service:	**Educator Certification Technology Service**						

Form: Schedule IV-C -Strategic; v.20090915

Dept/Agency: **Florida Department of Education**
Prepared by: **Ronald P. Lauver, Chief Information Officer**
Phone: **850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	**# of Assets & Resources** apportioned to this IT Service		**Estimated IT Service Costs**			
		Number used for this service	**Number w/ costs in FY 2010-11**	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		**7.00**		$630,370	$739,673	$739,673	$0
A-1.1 **State FTE**	1	5.00		$286,338	$395,641	$395,641	$0
A-2.1 **OPS FTE**		0.00		$0	$0	$0	$0
A-3.1 **Contractor Positions** (Staff Augmentation)		2.00		$344,032	$344,032	$344,032	$0
B. Hardware		**18**	**18**	$3,125	$10,142	$10,142	$0
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Other than mainframe	2	18	18	$0	$0	$0	$0
B-3 **Server Maintenance & Support**	3			$3,125	$5,914	$5,914	$0
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)	4			$0	$4,228	$4,228	$0
C. Software	5			$3,886	$2,370	$2,370	$0
D. External Service Provider(s)	6	0	0	$0	$110,818	$110,818	$0
E. Plant & Facility		**Total SF**	**Est SF Utilized**	$7,026	$30,729	$30,729	$0
E-1 **Data Center**		0	0	$0	$0	$0	$0
E-2 **Computer/Server Room**		0	0	$0	$0	$0	$0
E-3 **Office Space** (e.g., lease & associated maintenance fees)	7	0	0	$7,026	$30,729	$30,729	$0
E-4 **Utilities and Other** (please specify in Footnotes Section below)				$0	$0	$0	$0
F. Other (Please describe in Footnotes Section below)	8			$42,241	$55,294	$55,294	$0
G. Total for IT Service				**$686,648**	**$949,026**	**$949,026**	**$0**

	Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*
1	EDC - 3.25 FTE; Educator Certification - 1.75 FTE
2	EDC - Servers are for the Teacher Certification sub-systems
3	EDC - Maintenance for servers.
4	EDC-DEPOR workstation and Production printer for certificates
5	EDC - Annual renewal for MSDN Subscription - $2,370 (5 license renewals @$474 each)
6	EDC- Vendor HCL (Filenet Imaging). The current allocation is $125,512 annually with a projected reduction of $14,694 for a new annual cost of $110,818.
7	EDC - Office Space includes two contractors
8	EDC - Other includes cost for training, travel, office supplies, DOE prorated costs and miscellaneous expenses. Reduction due staff reduction(1).
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Tab: 7. ECTS

Strategic IT Service:	**Florida's Alternative Certification Program Service**							
Dept/Agency:	**Florida Department of Education**							Form: Schedule IV-C -Strategic; v.20090915
Prepared by:	**Ronald P. Lauver, Chief Information Officer**							
Phone:	**850/245-9325**							

Service Provisioning -- Assets & Resources *(Cost Elements)*		Footnote Number	# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs			
			Number used for this service	Number w/ costs in FY 2010-11	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel			1.00		$57,628	$110,606	$110,606	$0
A-1.1	State FTE	1	1.00		$57,628	$110,606	$110,606	$0
A-2.1	OPS FTE		0.00		$0	$0	$0	$0
A-3.1	Contractor Positions (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware			0	0	$0	$0	$0	$0
B-1	Servers - Mainframe		0	0	$0	$0	$0	$0
B-2	Servers - Other than mainframe		0	0	$0	$0	$0	$0
B-3	Server Maintenance & Support				$0	$0	$0	$0
B-4	Other Hardware Assets (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software					$15,848	$15,848	$15,848	$0
D. External Service Provider(s)		2	1	1	$14,376	$14,376	$14,376	$0
E. Plant & Facility			Total SF	Est SF Utilized	$6,080	$10,470	$10,470	$0
E-1	Data Center		0	0	$0	$0	$0	$0
E-2	Computer/Server Room		0	0	$0	$0	$0	$0
E-3	Office Space (e.g., lease & associated maintenance fees)	3	0	0	$6,080	$10,470	$10,470	$0
E-4	Utilities and Other (please specify in Footnotes Section below)				$0	$0	$0	$0
F. Other (Please describe in Footnotes Section below)		4			$10,922	$19,354	$19,354	$0
G. Total for IT Service					$104,854	$170,654	$170,654	$0

	Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*					
1	1 x .25 FTE and 1 x .75 FTE					
2	Technical support for users provided by Florida Center for Interactive Media/Florida State University					
3	Includes lease and associated maintenance fees; utilities					
4	Other includes cost for training, travel, office supplies, DOE prorated costs and miscellaneous expenses.					
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Tab: 8. FACPS

Strategic IT Service:	**Educational Facilities Information Service**							

Form: Schedule IV-C -Strategic; v.20090915

Dept/Agency:	**Florida Department of Education**
Prepared by:	**Ronald P. Lauver, Chief Information Officer**
Phone:	**850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		**3.00**		**$222,789**	**$260,072**	**$260,072**	**$0**
A-1.1 **State FTE**	1	3.00		$222,789	$260,072	$260,072	$0
A-2.1 **OPS FTE**		0.00		$0	$0	$0	$0
A-3.1 **Contractor Positions** (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware		**0**	**0**	**$1,339**	**$1,339**	**$1,339**	**$0**
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Other than mainframe		0	0	$0	$0	$0	$0
B-3 **Server Maintenance & Support**				$1,339	$1,339	$1,339	$0
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software				**$1,362**	**$1,362**	**$1,362**	**$0**
D. External Service Provider(s)		0	0	**$0**	**$0**	**$0**	**$0**
E. Plant & Facility		**Total SF**	**Est SF Utilized**	**$9,369**	**$12,296**	**$12,296**	**$0**
E-1 **Data Center**		0	0	$0	$0	$0	$0
E-2 **Computer/Server Room**		0	0	$0	$0	$0	$0
E-3 **Office Space** (e.g., lease & associated maintenance fees)	2	0	0	$9,369	$12,296	$12,296	$0
E-4 **Utilities and Other** *(please specify in Footnotes Section below)*				$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*	3			**$31,817**	**$38,706**	**$38,706**	**$0**
G. Total for IT Service				**$266,676**	**$313,775**	**$313,775**	**$0**

	Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*
1	2 x 1.0 FTE; 4 x .25 FTE
2	Includes lease and associated maintenance fees,utilities.
3	Other includes cost for training, travel, office supplies, DOE prorated costs and miscellaneous expenses
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	Strategic IT Service:	**Florida Academic Counseling and Tracking Students Service**						

Form: Schedule IV-C -Strategic; v.20090915

Dept/Agency:	**Florida Department of Education**
Prepared by:	**Ronald P. Lauver, Chief Information Officer**
Phone:	**850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs			
		Number used for this service	*Number w/ costs in FY 2010-11*	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		0.00		$0	$0	$0	$0
A-1.1 **State FTE**		0.00		$0	$0	$0	$0
A-2.1 **OPS FTE**		0.00		$0	$0	$0	$0
A-3.1 **Contractor Positions** (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware		0	0	$0	$0	$0	$0
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Other than mainframe		0	0	$0	$0	$0	$0
B-3 **Server Maintenance & Support**				$0	$0	$0	$0
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software				$0	$0	$0	$0
D. External Service Provider(s)	1	1	1	$585,932	$117,632	$1,400,000	$1,282,368
E. Plant & Facility		Total SF	Est SF Utilized	$0	$0	$0	$0
E-1 **Data Center**		0	0	$0	$0	$0	$0
E-2 **Computer/Server Room**		0	0	$0	$0	$0	$0
E-3 **Office Space** (e.g., lease & associated maintenance fees)		0	0	$0	$0	$0	$0
E-4 **Utilities and Other** *(please specify in Footnotes Section below)*				$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*				$0	$0	$0	$0
G. Total for IT Service				$585,932	$117,632	$1,400,000	$1,282,368

	Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*
1	FACTS was appropriated $117,632 in fiscal year 09-10 in order to use accumulated reserve funds to total $1.8M needed to operate. An LBR was submitted for Fiscal Year 2010-11 in the amount of $1,400,000 in General Revenue. Additional $400,000 is expense.
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File: L:\2010-2011 Master File\2010-11 LBR\Schedule IV-C\FY 2010-11_Sched_IV-C_Strategic Final.xls
Tab: 10. FACTSS

Strategic IT Service:	**Automated Student Record Exchange Service**							

Dept/Agency: **Florida Department of Education**

Form: Schedule IV-C -Strategic; v.20090915

Prepared by: **Ronald P. Lauver, Chief Information Officer**

Phone: **850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		2.00		$171,429	$192,924	$192,924	$0
A-1.1 **State FTE**	1	2.00		$124,429	$192,924	$192,924	$0
A-2.1 **OPS FTE**		0.00		$0	$0	$0	$0
A-3.1 **Contractor Positions** (Staff Augmentation)		0.00		$47,000	$0	$0	$0
B. Hardware		0	0	$0	$0	$0	$0
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Other than mainframe		0	0	$0	$0	$0	$0
B-3 **Server Maintenance & Support**				$0	$0	$0	$0
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software				$0	$0	$0	$0
D. External Service Provider(s)	2	0	0	$200,553	$177,279	$177,279	$0
E. Plant & Facility		Total SF	Est SF Utilized	$0	$11,707	$11,707	$0
E-1 **Data Center**		0	0	$0	$0	$0	$0
E-2 **Computer/Server Room**		0	0	$0	$0	$0	$0
E-3 **Office Space** (e.g., lease & associated maintenance fees)		0	0	$0	$11,707	$11,707	$0
E-4 **Utilities and Other** *(please specify in Footnotes Section below)*				$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*	3			$16,383	$22,118	$22,118	$0
G. Total for IT Service				$388,365	$404,028	$404,028	$0

	Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*
1	2.00 FTEs
2	NWRDC annual charges for FASTER System
3	Other includes cost for training, travel, office supplies, DOE prorated costs and miscellaneous expenses - DOE staff reduction.
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Tab: 11. ASRES

Strategic IT Service:	**Sunshine State Standards Support Service**							
Dept/Agency:	**Florida Department of Education**							Form: Schedule IV-C -Strategic: v.20090915
Prepared by:	**Ronald P. Lauver, Chief Information Officer**							
Phone:	**850/245-9325**							
			# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs			
					A	*B*	*C*	*D*
	Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	Number used for this service	Number w/ costs in FY 2010-11	Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel			0.00		$0	$0	$0	$0
A-1.1	**State FTE**		0.00		$0	$0	$0	$0
A-2.1	**OPS FTE**		0.00		$0	$0	$0	$0
A-3.1	**Contractor Positions** (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware			0	0	$0	$0	$0	$0
B-1	**Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2	**Servers** - Other than mainframe		0	0	$0	$0	$0	$0
B-3	**Server Maintenance & Support**				$0	$0	$0	$0
B-4	**Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software					$0	$0	$0	$0
D. External Service Provider(s)		1	1	1	$1,822,080	$2,000,000	$2,000,000	$0
E. Plant & Facility			Total SF	Est SF Utilized	$0	$0	$0	$0
E-1	**Data Center**		0	0	$0	$0	$0	$0
E-2	**Computer/Server Room**		0	0	$0	$0	$0	$0
E-3	**Office Space** (e.g., lease & associated maintenance fees)		0	0	$0	$0	$0	$0
E-4	**Utilities and Other** *(please specify in Footnotes Section below)*				$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*					$0	$0	$0	$0
G. Total for IT Service					$1,822,080	$2,000,000	$2,000,000	$0
	Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*							
1	This service has been outsourced to Inifinity Software Development							
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Tab: 12. SUNSHINE SSS Service

Strategic IT Service:	**Food and Nutrition Management Information Service**							

Dept/Agency: **Florida Department of Education**

Form: Schedule IV-C -Strategic; v.20090915

Prepared by: **Ronald P. Lauver, Chief Information Officer**

Phone: **850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		1.00		$0	$0	$0	$0
A-1.1 State FTE		1.00		$0	$0	$0	$0
A-2.1 OPS FTE		0.00		$0	$0	$0	$0
A-3.1 Contractor Positions (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware		2	0	$601	$601	$601	$0
B-1 Servers - Mainframe		0	0	$0	$0	$0	$0
B-2 Servers - Other than mainframe		2	0	$298	$298	$298	$0
B-3 Server Maintenance & Support				$0	$0	$0	$0
B-4 Other Hardware Assets (e.g., system mgt workstation, printers, UPS)				$303	$303	$303	$0
C. Software				$0	$0	$0	$0
D. External Service Provider(s)	1	1	1	$40,000	$40,000	$40,000	$0
E. Plant & Facility		Total SF	Est SF Utilized	$0	$0	$0	$0
E-1 Data Center		0	0	$0	$0	$0	$0
E-2 Computer/Server Room		0	0	$0	$0	$0	$0
E-3 Office Space (e.g., lease & associated maintenance fees)		0	0	$0	$0	$0	$0
E-4 Utilities and Other *(please specify in Footnotes Section below)*				$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*				$0	$0	$0	$0
G. Total for IT Service				$40,601	$40,601	$40,601	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	EDC - .50
2	Colyar Consulting Group, Inc. is the external service provider for support and maintenance of this application.
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Strategic IT Service:	**Food Program Reporting Service**							
Dept/Agency:	**Florida Department of Education**					Form: Schedule IV-C -Strategic; v.20090915		
Prepared by:	**Ronald P. Lauver, Chief Information Officer**							
Phone:	**850/245-9325**							

Service Provisioning -- Assets & Resources *(Cost Elements)*		Footnote Number	# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs			
			Number used for this service	Number w/ costs in FY 2010-11	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel			0.00		$0	$0	$0	$0
A-1.1	**State FTE**		0.00		$0	$0	$0	$0
A-2.1	**OPS FTE**		0.00		$0	$0	$0	$0
A-3.1	**Contractor Positions** (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware			0	0	$0	$0	$0	$0
B-1	**Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2	**Servers** - Other than mainframe		0	0	$0	$0	$0	$0
B-3	**Server Maintenance & Support**				$0	$0	$0	$0
B-4	**Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software					$0	$0	$0	$0
D. External Service Provider(s)		1	1	1	$0	$0	$0	$0
E. Plant & Facility			Total SF	Est SF Utilized	$0	$0	$0	$0
E-1	**Data Center**		0	0	$0	$0	$0	$0
E-2	**Computer/Server Room**		0	0	$0	$0	$0	$0
E-3	**Office Space** (e.g., lease & associated maintenance fees)		0	0	$0	$0	$0	$0
E-4	**Utilities and Other** *(please specify in Footnotes Section below)*				$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*					$0	$0	$0	$0
G. Total for IT Service					$0	$0	$0	$0

	Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*		
1	This service is provided by the United States Department of Agriculture (USDA) at no cost to the State of Florida. DOE uploads information into the master USDA database for this application		
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Strategic IT Service:	**Funding and Financial Reporting Service**							

Form: Schedule IV-C -Strategic; v.20090915

Dept/Agency:	**Florida Department of Education**
Prepared by:	**Ronald P. Lauver, Chief Information Officer**
Phone:	**850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		**3.50**		$245,904	$258,201	$258,201	$0
A-1.1 **State FTE**	1	3.50		$245,904	$258,201	$258,201	$0
A-2.1 **OPS FTE**		0.00		$0	$0	$0	$0
A-3.1 **Contractor Positions** (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware		**3**	**0**	$446	$446	$446	$0
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Other than mainframe		3	0	$0	$0	$0	$0
B-3 **Server Maintenance & Support**				$446	$446	$446	$0
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software				$454	$454	$454	$0
D. External Service Provider(s)	2	1	0	$42,348	$42,348	$42,348	$0
E. Plant & Facility		Total SF	Est SF Utilized	$6,613	$23,412	$23,412	$0
E-1 **Data Center**		0	0	$0	$0	$0	$0
E-2 **Computer/Server Room**		0	0	$0	$0	$0	$0
E-3 **Office Space** (e.g., lease & associated maintenance fees)	3	0	0	$6,613	$23,412	$23,412	$0
E-4 **Utilities and Other** *(please specify in Footnotes Section below)*				$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*	4			$42,840	$44,235	$44,235	$0
G. Total for IT Service				$338,605	$369,096	$369,096	$0

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	3.50 FTE
2	NWRDC annual charges and Shared Resource Center charges for the FTE Projections System
3	Includes lease and associated maintenance fees; utilities
4	Other includes cost for training, travel, office supplies, DOE prorated costs and miscellaneous expenses
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Strategic IT Service:	**State Student Financial Assistance Database Service**							

Form: Schedule IV-C -Strategic; v.20090915

Dept/Agency: **Florida Department of Education**
Prepared by: **Ronald P. Lauver, Chief Information Officer**
Phone: **850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	**# of Assets & Resources** apportioned to this IT Service		**Estimated IT Service Costs**			
				A	*B*	*C*	*D*
		Number used for this service	Number w/ costs in FY 2010-11	**Initial Estimate for Fiscal Year 2009-10**	**Estimated FY 2009-10 Allocation of Recurring Base Budget** *(based on Column G64 minus G65)*	**Estimated FY 2010-11 Allocation of Recurring Base Budget** *(based on Column G64 minus G65)*	**Planned Increase/Decrease Use of Recurring Base Funding**
A. Personnel		**11.25**		$1,103,525	$854,190	$854,190	$0
A-1.1 **State FTE**	1	11.25		$963,525	$854,190	$854,190	$0
A-2.1 **OPS FTE**		0.00		$0	$0	$0	$0
A-3.1 **Contractor Positions** (Staff Augmentation)		0.00		$140,000	$0	$0	$0
B. Hardware		**13**	**13**	$750	$840	$840	$0
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Other than mainframe		13	13	$0	$0	$0	$0
B-3 **Server Maintenance & Support**	2			$750	$840	$840	$0
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software	3			$17,094	$19,658	$19,658	$0
D. External Service Provider(s)	4	3	3	$849,928	$732,788	$732,788	$0
E. Plant & Facility		Total SF	Est SF Utilized	$54,598	$62,742	$62,743	$1
E-1 **Data Center**		0	0	$0	$0	$0	$0
E-2 **Computer/Server Room**	6	1	1	$0	$9,863	$9,863	$0
E-3 **Office Space** (e.g., lease & associated maintenance fees)	5	0	0	$54,598	$52,880	$52,880	$1
E-4 **Utilities and Other** *(please specify in Footnotes Section below)*				$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*				$0	$150	$150	$0
G. Total for IT Service				$2,025,895	$1,670,368	$1,670,369	$1

	Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*
1	11.25 FTE - OSFA - 9.75 and Applications Development and Support - 1.50
2	Thirteen total strategic servers ($116 each) for the SSFAD program. 11 are shared @ 50% with FFELP ($58 each). Two are @ 100% ($101). A 15% increase per year is assumed.
3	Annual maintenance on Quest software, SQL Navigator for Oracle Debugger / Xpert Tuning Module, Proginet @ 50%. Allowing for 15% annual increase.
4	This cost includes OSFA portion of NWRDC Bright Futures mainframe annual charges ($468,588), cost of Oracle DB hosted by SSRC ($264,000), and the cost of 1 DSL line with Embarq ($200)
5	Rent and utilities for10.50 FTEs - $44,100 (Northwood Centre). Rent and utilities for 1.5 FTEs @ $8,780 (Turlington)
6	OSFA rents computer room space from NSRC for $26,300 per year. 75% of the space is used for strategic equipment ($19,725), which is divided equally between SSFAD and FFELP ($9,862.50 each)
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Tab: 16. SSFADS

Strategic IT Service:	**Federal Family Education Loan Program Service**							
Dept/Agency:	**Florida Department of Education**							Form: Schedule IV-C -Strategic; v.20090915
Prepared by:	**Ronald P. Lauver, Chief Information Officer**			# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs		
Phone:	**850/245-9325**							
						A	B	C	D
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2010-11	Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget (based on Column G64 minus G65)	Estimated FY 2010-11 Allocation of Recurring Base Budget (based on Column G64 minus G65)	Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel			18.25		$2,648,454	$1,327,311	$1,327,311	$0
A-1.1	**State FTE**	1	17.25		$1,164,678	$1,173,311	$1,173,311	$0
A-2.1	**OPS FTE**		0.00		$0	$0	$0	$0
A-3.1	**Contractor Positions** (Staff Augmentation)	2	1.00		$1,483,776	$154,000	$154,000	$0
B. Hardware			11	11	$638	$638	$638	$0
B-1	**Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2	**Servers** - Other than mainframe		11	11	$0	$0	$0	$0
B-3	**Server Maintenance & Support**	3			$638	$638	$638	$0
B-4	**Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software		4			$168,962	$82,264	$82,264	$0
D. External Service Provider(s)		5	0	0	$582,000	$416,000	$416,000	$0
E. Plant & Facility			Total SF	Est SF Utilized	$114,450	$89,663	$89,663	$0
E-1	**Data Center**		0	0	$0	$0	$0	$0
E-2	**Computer/Server Room**	7	0	0	$0	$9,863	$9,863	$0
E-3	**Office Space** (e.g., lease & associated maintenance fees)	6	0	0	$114,450	$79,800	$79,800	$0
E-4	**Utilities and Other** (please specify in Footnotes Section below)				$0	$0	$0	$0
F. Other (Please describe in Footnotes Section below)					$0	$150	$150	$0
G. Total for IT Service					$3,514,504	$1,916,026	$1,916,026	$0

	Footnotes - Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.			
1	17.25 FTE
2	1 staff augmentation contractor @ $72 per hour which will exceed 2,080 hours. This is a reduction from 10 contractors in the 2009-10 year.
3	11 servers, 50% of each @ $116 (=$58 each) (50% utilized by SSFAD). A 15% annual increase is anticipated.
4	Support on Oculus imaging software @ $32,500, Websphere @ $27,096, Planet Press @ $1,296, PGP @ $1470, Proginet @ $19,902. Total is $82,264.
5	Anticipated NWRDC billing for FFELP CICS & batch charges for test and production, and including offline charges (disk, tapes, etc) This is a reduction of the 2009-10 amount. Some functions of the system have been moved to a SQL Server environment.
6	Annual rent and utilities for 18 FTEs and 1 contractor at $4,200 each = $79,800. This is reduced due to the reduction of the number of contractors.
7	OSFA rents computer room space from NSRC for $26,300 per year. 75% of the space is used for strategic equipment ($19,725), which is divided equally between SSFAD and FFELP ($9,862.50 each)
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Strategic IT Service:	**District Improvement and Assistance Plans**							

Form: Schedule IV-C -Strategic; v.20090915

Dept/Agency: **Florida Department of Education**
Prepared by: **Ronald P. Lauver, Chief Information Officer**
Phone: **850/245-9325**

		# of Assets & Resources **apportioned to this IT Service**		**Estimated IT Service Costs**			
				A	*B*	*C*	*D*
Service Provisioning -- Assets & Resources *(Cost Elements)*	*Footnote Number*	*Number used for this service*	*Number w/ costs in FY 2010-11*	**Initial Estimate for Fiscal Year 2009-10**	**Estimated FY 2009-10 Allocation of Recurring Base Budget** *(based on Column G64 minus G65)*	**Estimated FY 2010-11 Allocation of Recurring Base Budget** *(based on Column G64 minus G65)*	**Planned Increase/Decrease Use of Recurring Base Funding**
A. Personnel		2.00		$0	$126,100	$126,100	$0
A-1.1 **State FTE**		0.00		$0	$0	$0	$0
A-2.1 **OPS FTE**		0.00		$0	$0	$0	$0
A-3.1 **Contractor Positions** (Staff Augmentation)	1	2.00		$0	$126,100	$126,100	$0
B. Hardware		0	0	$298	$298	$298	$0
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Other than mainframe		0	0	$0	$0	$0	$0
B-3 **Server Maintenance & Support**				$298	$298	$298	$0
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software				$303	$303	$303	$0
D. External Service Provider(s)		0	0	$126,100	$0	$0	$0
E. Plant & Facility		**Total SF**	**Est SF Utilized**	$0	$0	$0	$0
E-1 **Data Center**		0	0	$0	$0	$0	$0
E-2 **Computer/Server Room**		0	0	$0	$0	$0	$0
E-3 **Office Space** (e.g., lease & associated maintenance fees)		0	0	$0	$0	$0	$0
E-4 **Utilities and Other** *(please specify in Footnotes Section below)*				$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*				$0	$0	$0	$0
G. Total for IT Service				**$126,701**	**$126,701**	**$126,701**	**$0**

	Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*
1	Contractors are employed via staff augmentation/grant that is funded by Consolidated Administrative Funds
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Tab: 18. DIAP

Strategic IT Service:	**Automated Rehabilitation and Medical Information Service**							
Dept/Agency:	**Florida Department of Education**						Form: Schedule IV-C -Strategic; v.20090915	
Prepared by:	**Ronald P. Lauver, Chief Information Officer**							
Phone:	**850/245-9325**							

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		**2.00**		$223,250	$233,250	$233,250	$0
A-1.1 **State FTE**		0.00		$0	$0	$0	$0
A-2.1 **OPS FTE**		0.00		$0	$0	$0	$0
A-3.1 **Contractor Positions** (Staff Augmentation)	1	2.00		$223,250	$233,250	$233,250	$0
B. Hardware		**6**	**0**	$1,080	$1,080	$1,080	$0
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Other than mainframe	2	6	0	$1,080	$1,080	$1,080	$0
B-3 **Server Maintenance & Support**				$0	$0	$0	$0
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software				$0	$0	$0	$0
D. External Service Provider(s)		0	0	$0	$0	$0	$0
E. Plant & Facility		Total SF	Est SF Utilized	$4,475	$4,475	$4,475	$0
E-1 **Data Center**		0	0	$0	$0	$0	$0
E-2 **Computer/Server Room**		0	0	$0	$0	$0	$0
E-3 **Office Space** (e.g., lease & associated maintenance fees)	3	0	0	$4,475	$4,475	$4,475	$0
E-4 **Utilities and Other** *(please specify in Footnotes Section below)*				$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*				$0	$0	$0	$0
G. Total for IT Service				**$228,805**	**$238,805**	**$238,805**	**$0**

	Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*
1	VR - Contractors' rates are $95/hr ($95x1,350 hrs) and $105/hr ($105x1,000 hrs).
2	VR - Maintenance cost for servers is $216 annually x 5 servers. One server is under warranty.
3	Includes lease and associated maintenance fees; utilities.
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Tab: 19. ARAMIS

Page 1 of 1

Strategic IT Service:	**Rehabilitation Information Management Service**							
								Form: Schedule IV-C -Strategic; v.20090915

Dept/Agency:	**Florida Department of Education**
Prepared by:	**Ronald P. Lauver, Chief Information Officer**
Phone:	**850/245-9325**

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs			
		Number used for this service	Number w/ costs in FY 2010-11	*A* Initial Estimate for Fiscal Year 2009-10	*B* Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		7.75		$1,064,867	$867,171	$867,171	$0
A-1.1 **State FTE**	1	4.25		$224,467	$224,776	$224,776	$0
A-2.1 **OPS FTE**		0.00		$0	$0	$0	$0
A-3.1 **Contractor Positions** (Staff Augmentation)	2	3.50		$840,400	$642,395	$642,395	$0
B. Hardware		6	0	$1,512	$1,296	$1,296	$0
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Other than mainframe	3	6	0	$1,512	$1,296	$1,296	$0
B-3 **Server Maintenance & Support**				$0	$0	$0	$0
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software	4			$100,000	$100,000	$100,000	$0
D. External Service Provider(s)		0	0	$0	$0	$0	$0
E. Plant & Facility		Total SF	Est SF Utilized	$6,791	$6,791	$8,254	$1,463
E-1 **Data Center**		0	0	$0	$0	$0	$0
E-2 **Computer/Server Room**		0	0	$0	$0	$0	$0
E-3 **Office Space** (e.g., lease & associated maintenance fees)	5	0	0	$6,791	$6,791	$8,254	$1,463
E-4 **Utilities and Other** *(please specify in Footnotes Section below)*				$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*	6			$43,688	$43,300	$46,065	$2,765
G. Total for IT Service				$1,216,858	$1,018,558	$1,022,786	$4,228

Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*

1	VR - 4.00 FTE; EDC .25 FTE
2	VR - 3.5 Positions
3	VR - Maintenance cost for servers is $216 annually x 6 servers.
4	VR - RIMS 2000 is being migrated from VisualBasic 6.0 to VisualBasic DotNet.
5	Includes lease and associated maintenance fees, utilities.
6	Other includes cost for training, travel, office supplies, DOE prorated costs and miscellaneous expenses.
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Tab: 20. RIMS

Page 1 of 1

Strategic IT Service:	**Florida Assessment for Instruction in Reading**						

Form: Schedule IV-C -Strategic; v.20090915

Dept/Agency: Florida Department of Education
Prepared by: Ronald P. Lauver, Chief Information Officer
Phone: 850/245-9325

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs			
				A	*B*	*C*	*D*
		Number used for this service	Number w/ costs in FY 2010-11	Initial Estimate for Fiscal Year 2009-10	Estimated FY 2009-10 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		0.00		$0	$0	$0	$0
A-1.1 **State FTE**		0.00		$0	$0	$0	$0
A-2.1 **OPS FTE**		0.00		$0	$0	$0	$0
A-3.1 **Contractor Positions** (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware		6	0	$0	$0	$0	$0
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Other than mainframe		6	0	$0	$0	$0	$0
B-3 **Server Maintenance & Support**				$0	$0	$0	$0
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software				$0	$0	$0	$0
D. External Service Provider(s)	1	0	0	$0	$308,000	$308,000	$0
E. Plant & Facility		Total SF	Est SF Utilized	$0	$0	$0	$0
E-1 **Data Center**		0	0	$0	$0	$0	$0
E-2 **Computer/Server Room**		0	0	$0	$0	$0	$0
E-3 **Office Space** (e.g., lease & associated maintenance fees)		0	0	$0	$0	$0	$0
E-4 **Utilities and Other** *(please specify in Footnotes Section below)*				$0	$0	$0	$0
F. Other *(Please describe in Footnotes Section below)*				$0	$0	$0	$0
G. Total for IT Service				$0	$308,000	$308,000	$0

	Footnotes - *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*			
1	Infinity Software Development, Inc is the External Service Provider for the FAIR application which includes K-2, 3-WAM and PMRN at an annual cost of $308,000. Additional development costs may arise.			
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Tab: 21. FAIR

Strategic: v.20090915

Agency: Florida Department of Education

Budget Entity Name	BE Code	Program Component Code	Program Component Name	Costs within BE / Funding Identified for IT Service	Portal/Web Management Service	Adult Workforce Education Service	Integrated Education Data Service	K-12 Source Education Data Service	Community College Technical Center MIS Service	Nonpublic, Postsecondary Education Information Management Service	Blind Services Information Service	Educator Certification Technology Service	Florida's Alternative Certification Program Service	Educational Facilities Information Service	Florida Academic Counseling and Tracking Students Service	Automated Student Record Exchange Service	Sunshine State Standards Support Service	Food and Nutrition Management Information Service	Food Program Reporting Service	Funding and Financial Reporting Service	State Student Financial Assistance Database Service	Federal Family Education Loan Program Service	District Improvement and Assistance Plans	Automated Rehabilitation and Medical Information Service	Rehabilitation Information Management Service	Florida Assessment for Instruction in Reading
Identified Funding as % of Total Cost of Service					94.5%	89.5%	99.3%	95.9%	100.0%	78.4%	100.2%	95.5%	62.2%	86.3%	100.0%	89.3%	100.0%	100.0%		88.3%	100.0%	100.0%	100.0%	100.0%	99.6%	100.0%
					$829,208	$380,295	$3,034,245	$1,498,539	$1,265,632	$78,009	$1,135,133	$905,986	$106,094	$270,735	$1,400,000	$360,988	$2,000,000	$40,601	$0	$326,056	$1,670,369	$1,916,026	$126,701	$238,805	$1,018,558	$308,000
Vocational Rabilitation	4816000	1102.00.00.00	Workforce Services	$1,257,363	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$238,805	$1,018,558	$0
Division of Blind Services	4818000	1304.00.00.00	Services Most Vulnerable	$1,129,831	$19,098	$0	$0	$0	$0	$1,110,733	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
State Board of Education	4880000	0312.00.00.00	K-20 Executive Budget	$16,522,786	$810,110	$380,295	$3,034,245	$1,498,539	$1,265,632	$78,009	$24,400	$905,986	$106,094	$270,735	$1,400,000	$360,988	$2,000,000	$40,601	$0	$326,056	$1,670,369	$1,916,026	$126,701	$0	$0	$308,000
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Sum of IT Cost Elements Across IT Services

IT Cost Element				Sum																						
Personnel State FTE (#)				99.00	10.00	1.75	17.00	7.00	13.25	0.00	1.75	5.00	1.00	3.00	0.00	2.00	0.00	1.00	0.00	3.50	11.25	17.25	0.00	0.00	4.25	0.00
State FTE (Costs)				$7,257,355	$705,163	$134,108	$1,378,197	$494,399	$934,975	$17,292	$123,500	$395,641	$110,606	$260,072	$0	$192,924	$0	$0	$0	$258,201	$854,190	$1,173,311	$0	$0	$224,776	$0
Personnel OPS FTE (#)				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPS FTE (Cost)				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Personnel Vendor/Staff Augmentation (# Positions)				14.00	0.00	0.00	0.00	0.00	0.00	1.25	2.25	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.00	2.00	3.50	0.00
Vendor/Staff Augmentaion (Costs)				$1,960,868	$0	$0	$0	$0	$0	$72,600	$388,491	$344,032	$0	$0	$0	$0	$0	$0	$0	$0	$0	$154,000	$126,100	$233,250	$642,395	$0
Hardware				$343,064	$0	$1,492	$114,148	$149	$595	$0	$210,000	$10,142	$0	$1,339	$0	$0	$0	$601	$0	$446	$840	$638	$298	$1,080	$1,296	$0
Software				$409,730	$7,773	$4,911	$125,000	$0	$13,787	$0	$36,000	$2,370	$15,848	$1,362	$0	$0	$0	$0	$0	$454	$19,658	$82,264	$303	$0	$100,000	$0
External Services				$8,196,244	$0	$249,000	$1,212,000	$937,485	$199,150	$0	$357,000	$110,818	$14,376	$0	$1,400,000	$177,279	$2,000,000	$40,000	$0	$42,348	$732,788	$416,000	$0	$0	$0	$308,000
Plant & Facility				$532,015	$57,404	$11,706	$105,463	$45,361	$51,592	$3,353	$3,388	$30,729	$10,470	$12,296	$0	$11,707	$0	$0	$0	$23,412	$62,743	$89,663	$0	$4,475	$8,254	$0
Other				$649,544	$107,175	$23,664	$120,957	$85,705	$65,533	$6,284	$14,154	$55,294	$19,354	$38,706	$0	$22,118	$0	$0	$0	$44,235	$150	$150	$0	$0	$46,065	$0
Totals of Costs				$19,348,820	$877,515	$424,881	$3,055,765	$1,563,099	$1,265,632	$99,529	$1,132,533	$949,026	$170,654	$313,775	$1,400,000	$404,028	$2,000,000	$40,601	$0	$369,096	$1,670,369	$1,916,026	$126,701	$238,805	$1,022,786	$308,000
Totals of FTE				113.00	10.00	1.75	17.00	7.00	13.25	1.25	4.00	7.00	1.00	3.00	0.00	2.00	0.00	1.00	0.00	3.50	11.25	18.25	2.00	2.00	7.75	0.00

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	**Department of Education**

Contact Person:	**Debbie Kearney**	Phone Number:	**245-5093**

Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	**The Office of the General Counsel for the Department of Education has nothing to report under the criteria given in the Legislative Budget Request instructions.**
Court with Jurisdiction:	
Case Number:	
Summary of the Complaint:	
Amount of the Claim:	$
Specific Statutes or Laws (including GAA) Challenged:	
Status of the Case:	

Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
		Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Office of Policy and Budget – July 2009

FLORIDA DEPARTMENT OF EDUCATION

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                                          │ Commissioner of Education │────────────────────────────────────│  Board of Governors  │
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                          │  Inspector General   │  │   General Counsel    │                               │ Academic & Student Affairs│
                          └──────────────────────┘  └──────────────────────┘                               └──────────────────────────┘
                          ┌──────────────────────┐  ┌──────────────────────┐                               ┌──────────────────────┐
                          │    Communications    │  │Governmental Relations│                               │  Budget & Finance    │
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                          │Ind Ed & Parental Choice│ │ Strategic Initatives │                               │   Public Affairs     │
                          └──────────────────────┘  └──────────────────────┘                               └──────────────────────┘
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                          │Commission for Independent Ed  │
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Accountability, Research & Measurement	Finance and Operations	Vocational Rehabilitation	Blind Services	Public Schools	Florida Colleges	Career and Adult Education
Assessment and School Performance		Compliance & Oversight	Operations & Compliance	Early Learning	Student & Academic Success	Standards, Benchmarks and Frameworks
Research and Evaluation	Contracts, Grants & Procurement	Worker's Comp Medical Svcs	Braille & Talking Book Library	Just Read, Florida! Office	Financial Policy	Grants Administration and Compliance
	Budget Management	Field Services	Client Services & Pgm Support	K-12 Student Achievement		Budget, Accountability and Assessment
	Comptroller	Florida Rehabilitation Council	Orientation and Adjustment Center			
	Student Financial Assistance	Partnerships		Student Assistance		
	School Business Services	Administrative Services		School Improvement		
	Educational Facilities and SMART Schools Clearinghouse	Financial Payments		Equal Educational Opportunity		
	General Services			Family and Community Outreach		
	Personnel Management					
	Technology and Information Services			Curriculum, Instruction and Student Services		
	Applications Development & Support			Exceptional Education and Student Services		
	OSFA Data Center			Student Achievement through Language Acquisition		
	Technology Planning & Mgmt			Curriculum and Instruction		
	Education Data Center					
	Educational Technology			Educator Quality		
				Ed Practices Commission		
				Educator Certification		
				Professional Practices Services		
				Ed Recruitment, Dev and Retention		

Authorized Positions:

State Board of Education	1,142.00
Vocational Rehabilitation	1,007.00
Division of Blind Services	300.00
Board of Governors	53.00
TOTAL	2,502.00

Board of Governors, State University System of Florida
Office of the Chancellor

Chancellor, Board of Governors
48001048

Chief of Staff
48001050

Administrative Assistant *
48001067

Corporate Secretary
48001141

Inspector General
& Director of Compliance
48001070

General Counsel
48001071

─ Academic and
  Student Affairs-BOG

─ Budget and Finance

─ Public Affairs

Administrative Assistant *
48001060

Compliance Analyst
48001066
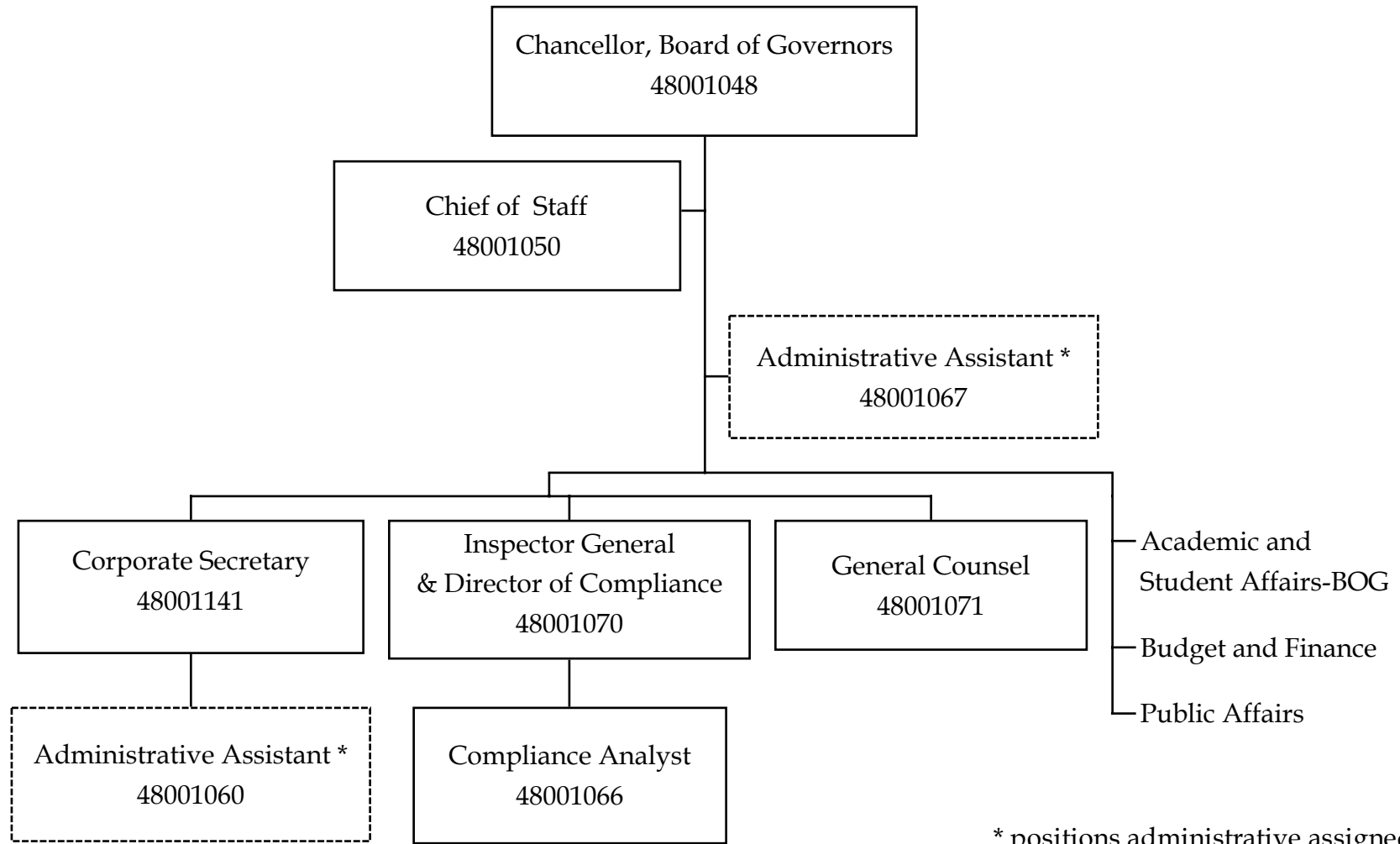
* positions administrative assigned
48001067 from 703001
48001060 from 702001

Board of Governors, State University System of Florida
Office of the Academic and Student Affairs

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┌─────────────────────────────┐
│      Vice Chancellor        │
│        48001057             │
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┌─────────────────────────────┐
│ Sr Associate Vice Chancellor│
│        48001124             │
└─────────────────────────────┘

┌─────────────────────────────┐   ┌─────────────────────────────┐
│   Administrative Assistant   │   │    Corporate Secretary       │
│        48001060             │   │        48001141             │
└─────────────────────────────┘   └─────────────────────────────┘
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| Associate Vice Chancellor 48001052 | Assistant Vice Chancellor, Institutional Research 48001061 | Director, ASA 48001062 | Director, ASA 48001058 | Information Resource Management |

| Associate Vice Chancellor 48001117 | | | | |

| | Educational Policy Analyst 48001079 | Educational Policy Analyst 48001065 | Educational Policy Analyst 48001063 | |

| | Educational Policy Analyst 48001082 | Educational Policy Analyst 48001069 | Associate Director, ASA 48001064 | |

| | Educational Policy Analyst 48001077 | | | |

Board of Governors, State University System of Florida
Office of the Academic and Student Affairs
Information Resource Management

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                          Assistant Vice Chancellor
                       Information Resource Management
                                  48001083

   Data Base Administrator    Systems Project Administrator-SES    Assistant Director, IRM    Data Base Subject Matter Expert
         48001091                      48001084                         48001086                      48001093

   Oracle Data Base Administrator    Systems Project Analyst    Computer Programmer Analyst II
          48001053                         48001087                      48001089

   Quality Control Coordinator       Systems Project Analyst    Computer Programmer Analyst I
          48001085                         48001090                      48001095

                              Computer Programmer Analyst II    Systems Project Analyst
                                       48001097                      48001092
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Board of Governors, State University System of Florida
Office of the Budget and Finance

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                        ┌─────────────────────────┐
                        │     Vice Chancellor     │
                        │        48001049         │
                        └─────────────────────────┘
        ┌─────────────────────────────────┐  ┌─────────────────────────────────┐
        │ Sr. Executive/Administrative Asst│  │  Administrative Assistant II *   │
        │           48001081              │  │            48001067             │
        └─────────────────────────────────┘  └─────────────────────────────────┘
        ┌─────────────────────────────────┐
        │   Administrative Assistant II   │
        │           48001114              │
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BOG Budget Officer	Asst Director for Personnel	Director, Finance and Facilities	Director, University Budgets
48001129	48001119	48002012	48001072

Finance
and Facilities

Assistant Director
48001074

Senior Budget Analyst
48001075

Senior Budget Analyst
48001076

* Position administrative assigned to Office of the Chancellor

Board of Governors, State University System of Florida
Office of the Budget and Finance
Finance and Facilities

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   Director, Finance and Facilities
            48002012
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Senior Projects Architect	Finanical Specialist
48001115	48001118

Campus Development Coordinator	Clerk
48001116	48001120
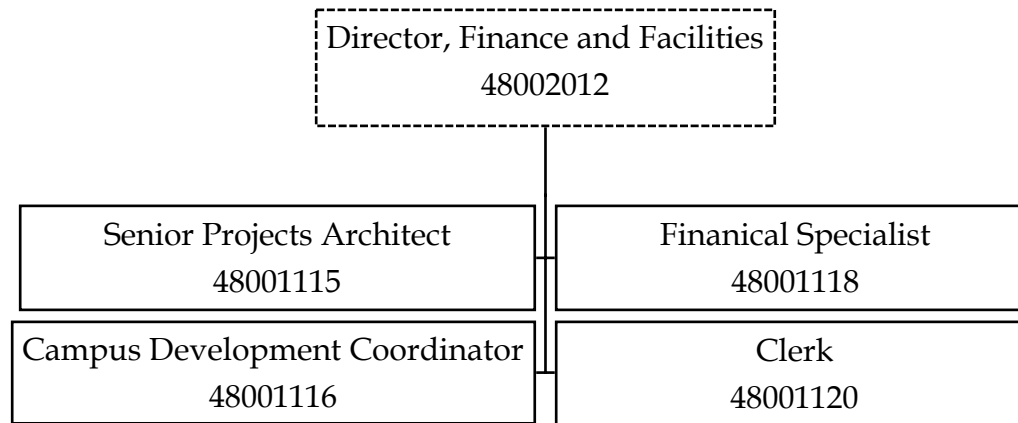
Position 48002012 Assigned to Supervise from 703001

Board of Governors, State University System of Florida
Office of the Public Affairs

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                    Chancellor, Board of Governors
                              48001048
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Director, Communications 48001080	Executive Director, Governmental Relations 48001125	Director, External Relations 48001055	Associate Director, Public Affairs 48001059
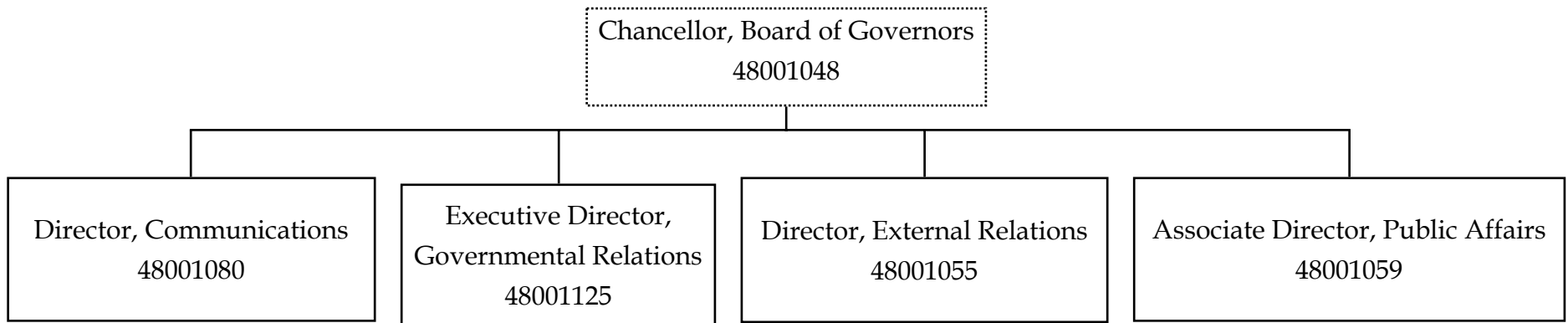
Position 48001048 Assigned to Supervise 704001

EDUCATION, DEPARTMENT OF		FISCAL YEAR 2008-09		
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT			18,146,934,620	2,957,227,534
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)			137,018,581	318,510,265
FINAL BUDGET FOR AGENCY			18,283,953,201	3,275,737,799

SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)				2,684,102,544
Food And Nutrition/Operations And Services * Meals served	382,799,083	0.01	3,473,116	
Educational Facilities * Students served	2,628,754	1.64	4,323,822	
Funding And Financial Reporting * Students served	2,628,754	0.72	1,903,683	
School Transportation Management * Students transported	1,027,368	0.91	932,203	
Workers' Compensation * Number of Program Applicants Provided Reemployment Services	1,310	7,506.27	9,833,208	
Curriculum And Instruction * Students served	2,628,754	1.22	3,204,958	
Community College Program Fund * Number of students served.	836,020	1,264.25	1,056,940,004	
Distance Learning * Number of Students Served	245,321	1.32	324,668	
Early Childhood Education * Students served	142,044	2,499.81	355,083,351	
Safe Schools * Students served	2,628,754	0.68	1,778,186	
School Choice And Charter Schools * Students served	2,628,754	2.31	6,082,624	
Education Practices Commission * Complaints reviewed	724	623.73	451,583	
Professional Practices Services * Investigations completed	3,893	770.98	3,001,435	
Teacher Certification * Subject area evaluations processed	122,048	48.04	5,863,460	
Assessment And Evaluation * Total tests administered	6,105,105	13.86	84,615,565	
Exceptional Student Education * Number of ESE students	507,661	9.83	4,991,627	
Determine Eligibility, Provide Counseling, Facilitate Provision Of Rehabilitative Treatment, And Job Training To Blind Customers * Customers served	12,492	4,133.28	51,632,995	
Provide Food Service Vending Training, Work Experience And Licensing * Facilities supported	140	7,783.56	1,089,699	
Provide Braille And Recorded Publications Services * Customers served	38,598	39.41	1,521,318	
Capitol Technical Center * Number of students served	2,628,754	0.09	249,209	
Florida Information Resource Network * Local education agencies supported	95	73,030.33	6,937,881	
Public Broadcasting * Stations supported	26	382,104.62	9,934,720	
Florida Education And Training Placement Information Program/ Workforce Development Management Information System * Number of students served	3,152,033	0.05	162,712	
Florida Alliance For Assistive Service And Technology * Number of clients served	53,371	25.43	1,357,437	
Independent Living Services * Number of clients served	20,460	285.50	5,841,390	
Migrant Worker Initiative * Number of clients served	160	1,598.18	255,708	
Vocational Rehabilitation - General Program * Number of individualized written plans for services	8,778	20,405.57	179,120,089	
Barry University/Bachelor Of Science - Nursing * Students served	20	6,605.05	132,101	
Able Grant * Grants disbursed	5,120	847.56	4,339,521	
Florida Institute Of Technology/ Science Education * Students served	30	8,111.40	243,342	
First Accredited Medical School * Students served	523	15,011.80	7,851,170	
Nova Southeastern University Osteopathy * Students served.	433	6,731.37	2,914,685	
Nova Southeastern University Pharmacy * Students served.	556	2,309.41	1,284,030	
Nova Southeastern University Optometry * Students served.	179	5,291.74	947,221	
Nova Southeastern University Nursing * Students served	156	1,583.80	247,073	
Bethune Cookman * Students served	3,433	1,175.83	4,036,610	
Edward Waters College * Students served	842	3,726.35	3,137,587	
Florida Memorial College * Students served	1,750	1,997.37	3,495,402	
Nova University/Master Of Science/Speech Pathology * Students served	53	1,398.34	74,112	
Library Resources * Students served	6,025	24.94	150,264	
Florida Resident Access Grants * Students served	37,363	2,471.09	92,327,352	
Lecom/Florida - Health Programs *	363	3,433.06	1,246,200	
Leadership And Management- State Financial Aid * N/A	2,628,754	1.98	5,203,124	
Leadership And Management- Federal Financial Aid * N/A	2,628,754	9.94	26,141,512	
Children Of Deceased/Disabled Veterans * Number of students receiving support	695	2,815.87	1,957,029	
Critical Teacher Shortage Scholarship And Tuition Reimbursement * Students served	4,978	501.73	2,497,601	
Ethics In Business Scholarship * Students served	378	516.08	195,077	
Florida Bright Futures Scholarship * Students served	169,366	2,534.03	429,179,128	
Florida Work Experience Scholarship * Students served	767	2,041.85	1,566,102	
Jose Marti Scholarship Challenge Grant * Students served	50	1,350.00	67,500	
Mary Mcleod Bethune Scholarship * Students served	241	2,751.04	663,000	
Minority Teacher Scholarships * Students served	757	3,966.96	3,002,988	
Postsecondary Student Assistance Grant * Students served	13,010	836.28	10,879,950	
Private Student Assistance Grant * Students served	12,106	1,311.37	15,875,417	
Public Student Assistance Grant * Students served	83,572	1,177.50	98,405,847	
Rosewood Family Scholarship * Students served	22	2,592.73	57,040	
Robert C. Byrd Honors Scholarship *	1,576	1,460.60	2,301,903	
First Generation In College - Matching Grant Program *	10,987	725.76	7,973,894	
Funding And Support Activities * Students served	476,539	3.36	1,601,921	
Instruction And Assessment *	476,634	40.41	19,261,617	
State Grants To Districts And Community Colleges *	476,539	1,066.42	508,189,134	
Equal Opportunity And Diversity * N/A	2,628,754	0.09	237,654	
TOTAL			3,058,590,759	2,684,102,544

SECTION III: RECONCILIATION TO BUDGET				
PASS THROUGHS				
TRANSFER - STATE AGENCIES				
AID TO LOCAL GOVERNMENTS				
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				
OTHER			13,469,082,494	
REVERSIONS			1,203,062,652	591,635,255
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)			17,730,735,905	3,275,737,799

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.

```
----------------------------------------------------------------------------------------
ACTIVITY ISSUE CODES SELECTED:
   TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:
     1-8:
   AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:
     1-8:


----------------------------------------------------------------------------------------
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.)
```

BE	PC	CODE	TITLE	EXPENDITURES	FCO
48800000	0312000000	ACT0560	RECRUITMENT AND RETENTION	1,349,687	
48800000	0312000000	ACT0610	PROFESSIONAL TRAINING	707,584	
48250300	0304000000	ACT0660	FLORIDA EDUCATION FINANCE PROGRAM	8,561,605,736	
48250400	0304000000	ACT0695	STATE GRANTS TO SCHOOL DISTRICTS/	361,557,910	
48250500	0304000000	ACT0865	FEDERAL FUNDS FOR SCHOOL DISTRICTS	2,163,376,499	
48250600	1103000000	ACT0890	FEDERAL EQUIPMENT MATCHING GRANT	165,827	
48250600	0304000000	ACT0900	INSTRUCTIONAL TECHNOLOGY	3,002,045	
48250600	1103000000	ACT0915	RADIO READING SERVICES FOR THE	349,322	
48900100	0305010000	ACT1100	UNIVERSITIES-EDUCATIONAL AND	2,350,477,583	
48190000	0305050000	ACT1904	MEDICAL TRAINING AND SIMULATION	2,610,307	
48190000	0305050000	ACT1908	FLORIDA INSTITUTE OF TECHNOLOGY/	752,000	
48190000	0305050000	ACT1932	PUBLIC SECTOR URBAN, RURAL, AND	109,359	
48190000	0305050000	ACT1944	UNIVERSITY OF MIAMI/REGIONAL	490,218	
48190000	0305050000	ACT1946	UNIVERSITY OF MIAMI/BACHELOR OF	298,755	
48190000	0305050000	ACT1952	UNIVERSITY OF MIAMI/ROSENSTIEL PHD	171,492	
48200200	0308000000	ACT2016	FLORIDA EDUCATION FUND	1,987,181	

```
48200200  0308000000  ACT2040   PREPAID TUITION SCHOLARSHIPS          5,617,240

48200300  0308000000  ACT2055   TRANSFER DEFAULT FEES TO STUDENT      5,642,498

48200300  0308000000  ACT2058   LEVERAGING EDUCATIONAL ASSISTANCE     1,998,861

48200200  0308000000  ACT2064   CAREER EDUCATION                      2,152,840

48200300  0308000000  ACT2066   COLLEGE ACCESS CHALLENGE GRANT        3,055,507

48900300  1602000000  ACT3000   ACADEMIC AND STUDENT AFFAIRS          1,298,817

48900300  1602000000  ACT3100   FACILITIES MANAGEMENT                   305,226
```

TOTALS FROM SECTION I AND SECTIONS II + III:

```
  DEPARTMENT: 48                          EXPENDITURES        FCO

  FINAL BUDGET FOR AGENCY (SECTION I):    18,283,953,201   3,275,737,799

  TOTAL BUDGET FOR AGENCY (SECTION III):  17,730,735,905   3,275,737,799
                                          --------------   ---------------
  DIFFERENCE:                                553,217,296

  (MAY NOT EQUAL DUE TO ROUNDING)         ==============   ===============


                        Reversions        (4,077,155)        (1)
                        Reversions      (538,582,462)        (2)
                        Reversions        (5,397,175)        (3)
                     Carry Forwards       (6,669,046)        (4)
                     Accts Payable         1,508,540         (5)
                                         --------------
                        Difference             (2)
                                         ==============
```

Footnote (1) ARRA funds/Division of Blind Services/Client Services - Back of bill reversions
               and reappropriations (Ref: Sec 85, Ch 2009-81, LOF)

Footnote (2) ARRA funds/K-12 - Back of bill reversions and reappropriations
               (Ref: Sec 85, Ch 2009-81, LOF)

Footnote (3) ARRA funds/School Lunch Program - Back of bill reversions and reappropriations
               (Ref: Sec 85, Ch 2009-81 LOF)

Footnote (4) Carry Forwards/Florida School for the Deaf and the Blind - Unexpended appropriations
               carried forward (Ref: Sec 1011.57(4),FS)

Footnote (5) Accounts Payable/Florida School for the Deaf and the Blind -
               Included in Column A01 expenditures

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Department of Education   Contact: Linda Champion

Article III, Section 19(a)3, Florida Constitution, requires each agency Legislative Budget Request to be based upon and reflect the long range financial outlook adopted by the Joint Legislative Budget Commission or to explain any variance from the outlook

1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2009 contain revenue or expenditure estimates related to your agency?

Yes [**X**]   No [ ]

2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2010-2011 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget

Critical issue #		Issue (Revenue or Budget Driver)	R/B*	FY 2010-2011 Estimate/Request Amount	
				Long Range Financial Outlook	Legislative Budget Request
1	a	Annualize Prior Year New Space - Community Colleges & Universities	B	10.8	10.9
4	b	Voluntary Prekindergarten - Workload/Enrollment	B	22.6	22.9
5	c	Florida Education Finance Program (FEFP) - Adjustment to Maintain Per Student Funding	B	497	469.9
6	d	Bright Futures - Workload at Current Award Levels	B	3	11.4
41	e	Community College - Workload /Enrollment	B	38.5	77
42	f	State Universities - Workload/Enrollment	B	63.7	0
43	g	Florida Education Finance Program (FEFP) - Increase Funds per FTE	B	498.5	624.1
44	h	Public Schools - Other Schools	B	1.2	1.7
45	i	Workforce Education - Workload/Enrollment	B	12.8	25.8
46	j	Workforce Education - Other Issues	B	13.5	13.5
47	k	Community College - Other Issues	B	29.4	29.4
48	l	Challenge Grants - Community Colleges & Universities	B	106.5	179
49	m	Other Education - Priorities	B	11.3	39
50	n	Bright Futures - Workload at Historical Award Levels	B	55.7	0
51	o	Education Adjustments to maintain current Base	B	55.7	120.3
52	p	Voluntary Prekindergarten - Increase Funds per FTE	B	11.2	0
53	q	State Universities - Other Issues	B	17	14
p63	r	General Revenue	R	12,741	12,981
p63	s	Educational Enhancement Trust Fund	R	1390.1	1390.1
p63	t	State School Trust Fund	R	140.7	140.7

3) If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue estimates (from your Schedule I) or budget drivers, please explain the variance(s) below.

The Department of Education's Legislative Budget Request is based on the independent judgment of the State Board of Education in identifying the needs for education.

* R/B = Revenue or Budget Driver

Office of Policy and Budget - July 2009

State of Florida
Department of Education
Fixed Capital Outlay

2010-11
Exhibits or Schedules

State of Florida
Department of Education
Fixed Capital Outlay

2010-11
Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: **48 EDUCATION**   **Budget Period: 2010 - 2011**
Program: **48150000-EDUCATION-FIXED CAPITAL OUTLAY**
Fund: **2071 - CAPITAL IMPROVEMENTS FEE TF**

Specific Authority: Section 1009.24(7), F.S.
Purpose of Fees Collected: For the payment of debt service and to fund university student
activities-related fixed capital outlay projects.

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

	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach **Examination of Regulatory Fees** Form - Part I and II.)
X	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION	**ACTUAL**	**ESTIMATED**	**REQUEST**
	FY 2008 - 2009	**FY 2009 - 2010**	**FY 2010 - 2011**
Receipts:			
Capital Improvement Fees & Net Student	34,198,166	35,791,886	36,149,805
Building Fees			
Total Fee Collection to Line (A) - Section III	34,198,166	35,791,886	36,149,805

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits			
Other Personal Services			
Expenses (Child Care Centers)	1,700,872	1,685,133	1,715,231
Operating Capital Outlay			
Debt Service	25,658,009	27,915,838	27,937,444
SBA Administrative Fee	22,917	24,996	23,444
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	27,381,798	29,625,967	29,676,119
Basis Used:			

SECTION III - SUMMARY

		ACTUAL	**ESTIMATED**	**REQUEST**
TOTAL SECTION I	(A)	34,198,166	35,791,886	36,149,805
TOTAL SECTION II	(B)	27,381,798	29,625,967	29,676,119
TOTAL - Surplus/Deficit	(C)	6,816,368	6,165,919	6,473,686

EXPLANATION of LINE C:

Revenues remaining in the fund are used to fund university student activities-related fixed capital outlay projects that are approved by the Legislature.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48150000 - EDUCATION - FIXED CAPITAL OUTLAY**
Fund: **2004 - LOTTERY CAPITAL OUTLAY & DEBT SERVICE TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - STATE	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Investment - Interest	0	6,090,612	12,322,477
FUNDING SOURCE - NON-STATE			
TOTALS*	**0**	**6,090,612**	**12,322,477**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48150000-EDUCATION-FIXED CAPITAL OUTLAY**
Fund: **2071 - CAPITAL IMPROVEMENTS FEE TF**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - STATE	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Capital Improvement Fees	0	6,966,701	15,342,324
FUNDING SOURCE - NON-STATE			
TOTALS*	**0**	**6,966,701**	**15,342,324**

*Must agree to amounts on Schedule I, Section IV, Line I.

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48150000 - EDUCATION - FIXED CAPITAL OUTLAY**
Fund: **2137 - CONSTRUCTION TRUST FUND**

(1)	(2) ACTUAL FY 2008 - 2009	(3) ESTIMATED FY 2009 - 2010	(4) REQUEST FY 2010 - 2011
FUNDING SOURCE - STATE			
Public Education Capital Outlay and Debt Service (PECO) Funds (Residual)	10	10	10
FUNDING SOURCE - NON-STATE			
TOTALS*	**10**	**10**	**10**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48150000 - EDUCATION-FIXED CAPITAL OUTLAY**
Fund: **2555-PUBLIC ED CAP OUTLAY & DEBT SER TF**

(1)	(2) ACTUAL	(3) ESTIMATED	(4) REQUEST
FUNDING SOURCE - STATE	**FY 2008 - 2009**	**FY 2009 - 2010**	**FY 2010 - 2011**
Bond Proceeds	0	33,337,827	60,764,549
FUNDING SOURCE - NON-STATE			
TOTALS*	**0**	**33,337,827**	**60,764,549**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48150000 - EDUCATION-FIXED CAPITAL OUTLAY**
Fund: **2612-SCH DIST & COM COLL DIST CAP OUT TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	**ESTIMATED**	**REQUEST**
FUNDING SOURCE - STATE	**FY 2008 - 2009**	**FY 2009 - 2010**	**FY 2010 - 2011**
Interest-Investment	4,087,035		
Outstanding Account Receivable	22,145		
FUNDING SOURCE - NON-STATE			
TOTALS*	**4,109,180**	**-**	**-**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: **EDUCATION**
Trust Fund Title: **LOTTERY CAPITAL OUTLAY & DEBT SERVICE TRUST FUND**
Budget Entity: **48150000 - EDUCATION - FIXED CAPITAL OUTLAY**
LAS/PBS Fund Number: **2004**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	184,498,739.76	(C)		**184,498,739.76**
ADD: Outstanding Accounts Receivable	552,392.71	(D)		**552,392.71**
ADD: Anticipated Bond Proceeds	148,723,837.02	(E)		**148,723,837.02**
Total Cash plus Accounts Receivable	**333,774,969.49**	(F)	-	**333,774,969.49**
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	333,751,109.70	(H)		**333,751,109.70**
LESS: Other Accounts Payable (Nonoperating)	23,859.79	(I)		**23,859.79**
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	**0.00**	(K)	-	**0.00** **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title:	**EDUCATION**
Trust Fund Title:	**ANCILLARY FACILITIES CONSTRUCTION TRUST FUND**
Budget Entity:	**48150000 - EDUCATION - FIXED CAPITAL OUTLAY**
LAS/PBS Fund Number:	**2026**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	22,502,935.21	(C)		22,502,935.21
ADD: Outstanding Accounts Receivable	61,653.79	(D)		61,653.79
ADD: Anticipated Bond Proceeds	50,963,509.60	(E)		50,963,509.60
Total Cash plus Accounts Receivable	**73,528,098.60**	(F)	-	**73,528,098.60**
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	19,348,183.85	(H)		19,348,183.85
LESS: Other Accounts Payable (Nonoperating)	54,179,914.75	(I)		54,179,914.75
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	(0.00)	(K)	-	(0.00) **

Notes:

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: **48 EDUCATION**
Trust Fund Title: **COURTELIS CAPITAL FACILITIES MATCHING TRUST FUND**
Budget Entity: **48150000 - EDUCATION - FIXED CAPITAL OUTLAY**
LAS/PBS Fund Number: **2070**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,911,753.00	(A)		3,911,753.00
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	3,911,753.00	(F)	-	3,911,753.00
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	3,911,753.00	(H)		3,911,753.00
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	(0.00)	(K)	-	(0.00) **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: EDUCATION
Trust Fund Title: CAPITAL IMPROVEMENTS FEE TRUST FUND
Budget Entity: 48150000 - EDUCATION - FIXED CAPITAL OUTLAY
LAS/PBS Fund Number: 2071

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,119,856.38 (A)		1,119,856.38
ADD: Other Cash (See Instructions)	(B)		-
ADD: Investments	83,631,199.00 (C)		83,631,199.00
ADD: Outstanding Accounts Receivable	196,853.25 (D)		196,853.25
ADD: Anticipated Bond Proceeds	13,439,630.15 (E)		13,439,630.15
Total Cash plus Accounts Receivable	**98,387,538.78** (F)	-	**98,387,538.78**
LESS Allowances for Uncollectibles	(G)		-
LESS Approved "A" Certified Forwards	(H)		-
Approved "B" Certified Forwards	(H)		-
Approved "FCO" Certified Forwards	98,379,036.00 (H)		98,379,036.00
LESS: Other Accounts Payable (Nonoperating)	8,502.78 (I)		8,502.78
LESS: _____	(J)		-
Unreserved Fund Balance, 07/01/09	(0.00) (K)	-	(0.00) **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: **48 - EDUCATION**
Trust Fund Title: **CONSTRUCTION TRUST FUND**
Budget Entity: **48150000 - EDUCATION - FIXED CAPITAL OUTLAY**
LAS/PBS Fund Number: **2137 (FSDB)**

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	212,854.22 (A)		212,854.22
ADD: Other Cash (See Instructions)	(B)		-
ADD: Investments	(C)		-
ADD: Outstanding Accounts Receivable	(D)		-
ADD: _____	(E)		-
Total Cash plus Accounts Receivable	212,854.22 (F)	-	212,854.22
LESS Allowances for Uncollectibles	(G)		-
LESS Approved "A" Certified Forwards	(H)		-
Approved "B" Certified Forwards	(H)		-
Approved "FCO" Certified Forwards	212,844.22 (H)		212,844.22
LESS: Other Accounts Payable (Nonoperating)	(I)		-
LESS: _____	(J)		-
Unreserved Fund Balance, 07/01/09	10.00 (K)	0.00	10.00 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: **48 EDUCATION**
Trust Fund Title: **EDUCATIONAL ENHANCEMENT TRUST FUND**
Budget Entity: **48150000 - EDUCATION - FIXED CAPITAL OUTLAY**
LAS/PBS Fund Number: **2178**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: Anticipated Transfer from Lottery	6,386,834.06	(E)		6,386,834.06
Total Cash plus Accounts Receivable	**6,386,834.06**	(F)	-	**6,386,834.06**
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	6,386,834.06	(H)		**6,386,834.06**
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	**0.00**	(K)	-	**0.00** **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title: EDUCATION
Trust Fund Title: PUBLIC EDUCATION CAPITAL OUTLAY & DEBT SERVICE TRUST FUND
Budget Entity: 48150000 - EDUCATION - FIXED CAPITAL OUTLAY
LAS/PBS Fund Number: 2555

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,794,938.44	(A)		2,794,938.44
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	976,232,217.16	(C)		976,232,217.16
ADD: Outstanding Accounts Receivable	7,446,755.38	(D)		7,446,755.38
ADD: Anticipated Bond Proceeds	918,852,006.02	(E)		918,852,006.02
Total Cash plus Accounts Receivable	**1,905,325,917.00**	(F)	**-**	**1,905,325,917.00**
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	1,901,630,188.26	(H)		1,901,630,188.26
LESS: Other Accounts Payable (Nonoperating)	3,695,728.74	(I)		3,695,728.74
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	**0.00**	(K)	**-**	**0.00** **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: **48 EDUCATION**
Trust Fund Title: **SCH DIST & COMM COLLEGE DIST CAPITAL OUTLAY & DEBT SERV TF**
Budget Entity: **48150000 - EDUCATION - FIXED CAPITAL OUTLAY**
LAS/PBS Fund Number: **2612**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	4,087,035.77	(C)		4,087,035.77
ADD: Outstanding Accounts Receivable	23,143.57	(D)		23,143.57
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	**4,110,179.34**	(F)	**-**	**4,110,179.34**
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	999.65	(I)		999.65
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	**4,109,179.69**	(K)	**-**	**4,109,179.69** **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: **48 EDUCATION**
Trust Fund Title: **STATE UNIVERSITY SYSTEM CONCURRENCY TRUST FUND**
Budget Entity: **48150000 - EDUCATION - FIXED CAPITAL OUTLAY**
LAS/PBS Fund Number: **2682**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	14,766,336.28	(A)		14,766,336.28
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	34,186.43	(C)		34,186.43
ADD: Outstanding Accounts Receivable		(D)		-
ADD: Anticipated Bond Proceeds	2,370,174.32	(E)		2,370,174.32
Total Cash plus Accounts Receivable	17,170,697.03	(F)	-	17,170,697.03
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	17,169,220.40	(H)		17,169,220.40
LESS: Other Accounts Payable (Nonoperating)	1,476.63	(I)		1,476.63
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	0.00	(K)	-	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	**EDUCATION**
Trust Fund Title:	**LOTTERY CAPITAL OUTLAY & DEBT SERVICE TRUST FUND**
LAS/PBS Fund Number:	**2004** **BE 48150000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   **0.00** (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **0.00** (E)

DIFFERENCE: **(0.00)** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **ANCILLARY FACILITIES CONSTRUCTION TRUST FUND**
LAS/PBS Fund Number: **2026**   **BE: 48150000**

BEGINNING TRIAL BALANCE:

    Unreserved Fund Balance Per Trial Balance, 07-01-09 | 0.00 | (A)

    Add/Subtract:

        | | (B)

    Other Adjustment(s):

        | | (C)

        | | (C)

ADJUSTED BEGINNING TRIAL BALANCE: | 0.00 | (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | (0.00) | (E)

DIFFERENCE: | 0.00 | (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **COURTELIS CAPITAL FACILITIES MATCHING TRUST FUND**
LAS/PBS Fund Number: **2070**   **BE 48150000**

BEGINNING TRIAL BALANCE:

    Unreserved Fund Balance Per Trial Balance, 07-01-09   **0.00** (A)

    Add/Subtract:

                                            (B)

        Other Adjustment(s):

                                            (C)

                                            (C)

ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **(0.00)** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **EDUCATION**
Trust Fund Title: **CAPITAL IMPROVEMENTS FEE TRUST FUND**
LAS/PBS Fund Number: **2071**   **BE 48150000**

BEGINNING TRIAL BALANCE:

    Unreserved Fund Balance Per Trial Balance, 07-01-09   **0.00** (A)

    Add/Subtract:

                                            (B)

        Other Adjustment(s):

                                            (C)

                                            (C)

ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **(0.00)** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 - EDUCATION**

Trust Fund Title: **48150000 - CONSTRUCTION TRUST FUND**

LAS/PBS Fund Number: **2137 (FSDB)**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   **0.00** (A)

Add/Subtract:

    (B)

    Other Adjustment(s):

Public Education Capital Outlay and Debt   10.00 (C)
Service (PECO) Funds (Residual)

    (C)

ADJUSTED BEGINNING TRIAL BALANCE: **10.00** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **10.00** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **EDUCATIONAL ENHANCEMENT TRUST FUND**
LAS/PBS Fund Number: **2178**   **BE: 48150000**

BEGINNING TRIAL BALANCE:

    Unreserved Fund Balance Per Trial Balance, 07-01-09 | 0.00 | (A)

    Add/Subtract:

                                                     | (B)

      Other Adjustment(s):

                                                     | (C)

                                                     | (C)

ADJUSTED BEGINNING TRIAL BALANCE: | 0.00 | (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | 0.00 | (E)

DIFFERENCE: | 0.00 | (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: EDUCATION
Trust Fund Title: PUBLIC EDUCATION CAPITAL OUTLAY & DEBT SERVICE TRUST FUND
LAS/PBS Fund Number: 2555   BE 48150000

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 | 0.00 |(A)

Add/Subtract:

| | (B)

Other Adjustment(s):

| | (C)

| | (C)

ADJUSTED BEGINNING TRIAL BALANCE: | 0.00 |(D)

UNRESERVED FUND BALANCE, SCHEDULE IC | 0.00 |(E)

DIFFERENCE: | (0.00) |(F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **SCH DIST & COMM COLLEGE DIST CAP OUTLAY & DEBT SERV TRUST FUND**
LAS/PBS Fund Number: **2612**   **BE: 48150000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 | 4,109,179.69 | (A)

Add/Subtract:

| | (B)

Other Adjustment(s):

| | (C)

| | (C)

ADJUSTED BEGINNING TRIAL BALANCE: | 4,109,179.69 | (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | 4,109,179.69 | (E)

DIFFERENCE: | 0.00 | (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **STATE UNIVERSITY SYSTEM CONCURRENCY TRUST FUND**
LAS/PBS Fund Number: **2682**   **BE: 48150000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 | **0.00** | (A)

Add/Subtract:

| | (B)

Other Adjustment(s):

| | (C)

| | (C)

ADJUSTED BEGINNING TRIAL BALANCE: | **0.00** | (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | **0.00** | (E)

DIFFERENCE: | **(0.00)** | (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: **48 EDUCATION**   **Budget Period 2010 - 2011**

Budget Entity: **48150000/2004 Lottery Revenue Bonds**

SECTION I

(1)		(2) ACTUAL FY 2008 - 2009	(3) ESTIMATED FY 2009 - 2010	(4) REQUEST FY 2010 - 2011
Interest on Debt	(A)	145,165,998	146,816,124	152,920,455
Principal	(B)	139,955,000	159,330,000	172,392,000
Repayment of Loans	(C)			
Fiscal Agent or Other Fee	(D)	276,844	298,656	294,362
Other Debt Service	(E)			
Total Debt Service	**(F)**	285,397,842	306,444,780	325,606,817

Explanation: The Classrooms First and Classrooms for Kids Programs are funded through the issuance of bonds supported by lottery revenues. The Classrooms First Program was an inititiative to provide permanent classroomsm while the Classrooms for Kids Program is to assist school districts in complying with the constitutional class size reduction requirements.

SECTION II

ISSUE: State Board of Education Lottery Revenue Bonds, Series 2010

(1) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 2010	(5) JUNE 30, 2011
6.00%	7/1/2029	175,000,000	175,000,000	169,820,000

(6)		(7) ACTUAL FY 2008 - 2009	(8) ESTIMATED FY 2009 - 2010	(9) REQUEST FY 2010 - 2011
Interest on Debt	(G)		-	14,000,000
Principal	(H)		-	5,180,000
Fiscal Agent or Other Fee	(I)			
Other	(J)			
Total Debt Service	**(K)**		-	19,180,000

ISSUE:

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20___	JUNE 30, 20___

		ACTUAL FY 2008 - 2009	ESTIMATED FY 2009 - 2010	REQUEST FY 2010 - 2011
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fee	(I)			
Other	(J)			
Total Debt Service	**(K)**			

Note:

[1] *Fiscal agent fees represent the administrative fee of the State Board of Administration and are not included in requested appropriation amounts. Bond issuance costs are not reflected since sufficient bond proceeds are available for their payment.*

Office of Policy and Budget - July 2009

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department:	**48 EDUCATION**		**Budget Period 2010 - 2011**

Budget Entity: **48150000/2071 University System Improvement Revenue Bonds**

(1)		(2) ACTUAL FY 2008 - 2009	(3) ESTIMATED FY 2009 - 2010	(4) REQUEST FY 2010 - 2011
SECTION I				
Interest on Debt	(A)	11,448,009	12,390,838	11,667,444
Principal	(B)	14,210,000	15,525,000	16,270,000
Repayment of Loans	(C)			
Fiscal Agent or Other Fee	(D)	22,917	24,996	23,444
Other Debt Service	(E)			
Total Debt Service	**(F)**	25,680,926	27,940,834	27,960,887

Explanation: The University System Capital Improvement Fee and Building Fee Program is funded through the issuance of bonds secured by capital improvement fees and net student building fees. The Program is an initiative to provide funds for university student related fixed capital outlay projects.

SECTION II
ISSUE:

(1) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 20___	(5) JUNE 30, 20___

(6)		(7) ACTUAL FY 2008 - 2009	(8) ESTIMATED FY 2009 - 2010	(9) REQUEST FY 2010 - 2011
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fee	(I)			
Other	(J)			
Total Debt Service	**(K)**			

ISSUE:

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20___	JUNE 30, 20___

		ACTUAL FY 2008 - 2009	ESTIMATED FY 2009 - 2010	REQUEST FY 2010 - 2011
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fee	(I)			
Other	(J)			
Total Debt Service	**(K)**			

Note:

[1] *Fiscal agent fees represent the administrative fee of the State Board of Administration and are not included in requested appropriation amounts. Bond issuance costs are not reflected since sufficient bond proceeds are available for their payment.*

Office of Policy and Budget - July 2009

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: **48 EDUCATION**   **Budget Period 2010 - 2011**
Budget Entity: **48150000/2555 Public Education Capital Outlay Bonds**

(1) SECTION I		(2) ACTUAL FY 2008 - 2009	(3) ESTIMATED FY 2009 - 2010	(4) REQUEST FY 2010 - 2011
Interest on Debt	(A)	529,857,409	552,905,509	582,236,204
Principal	(B)	350,885,000	391,990,000	407,650,000
Repayment of Loans	(C)			
Fiscal Agent or Other Fee	(D)	1,070,508	1,155,278	1,175,632
Other Debt Service	(E)			
Total Debt Service	**(F)**	881,812,916	946,050,787	991,061,836

Explanation: These bonds are issued to fund K-20 educational facilities and are payable from
Gross Recipts Taxes. The bonds are additionally secured by the full faith and
credit of the State of Florida.

SECTION II

ISSUE: State Board of Education Public Education Capital Outlay Refunding Bonds, 2009 Series A

(1) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 2010	(5) JUNE 30, 2011
4.78%	6/1/2022	146,790,000	138,070,000	129,145,000

(6)		(7) ACTUAL FY 2008 - 2009	(8) ESTIMATED FY 2009 - 2010	(9) REQUEST FY 2010 - 2011
Interest on Debt	(G)		5,591,701	6,492,100
Principal	(H)		8,720,000	8,925,000
Fiscal Agent or Other Fee	(I)		13,383	13,733
Other	(J)			
Total Debt Service	**(K)**		14,325,084	15,430,833

ISSUE: State Board of Education Public Education Capital Outlay Refunding Bonds, 2009 Series B

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2010	JUNE 30, 2011
4.99%	6/1/2024	165,760,000	158,180,000	150,225,000

		ACTUAL FY 2008 - 2009	ESTIMATED FY 2009 - 2010	REQUEST FY 2010 - 2011
Interest on Debt	(G)		6,403,699	7,909,000
Principal	(H)		7,580,000	7,955,000
Fiscal Agent or Other Fee	(I)		13,750	15,752
Other	(J)			
Total Debt Service	**(K)**		13,997,449	15,879,752

Notes:
[1] *Fiscal agent fees represent the administrative fee of the State Board of Administration and are not included in requested appropriation amounts. Bond issuance costs are not reflected since sufficient bond proceeds are available for their payment.*

Office of Policy and Budget - July 2009

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: **48 EDUCATION**   **Budget Period 2010 - 2011**

Budget Entity: **48150000/2555 Public Education Capital Outlay Bonds**

                                              (2)   **(3)**   **(4)**

SECTION II (Continued)

ISSUE: State Board of Education Public Education Capital Outlay Refunding Bonds, 2009 Series C

(1) **INTEREST RATE**	(2) **MATURITY DATE**	(3) **ISSUE AMOUNT**	(4) **JUNE 30, 2010**	(5) **JUNE 30, 2011**
4.99%	6/1/2023	156,380,000	148,165,000	139,945,000

	(6)	(7) **ACTUAL FY 2008 - 2009**	(8) **ESTIMATED FY 2009 - 2010**	(9) **REQUEST FY 2010 - 2011**
Interest on Debt	(G)		5,047,845	7,408,250
Principal	(H)		8,215,000	8,220,000
Fiscal Agent or Other Fee	(I)		11,660	14,748
Other	(J)			
Total Debt Service	**(K)**		13,274,505	15,642,998

ISSUE: State Board of Education Public Education Capital Outlay Refunding Bonds, 2009 Series D

INTEREST RATE	**MATURITY DATE**	**ISSUE AMOUNT**	**JUNE 30, 2010**	**JUNE 30, 2011**
5.13%	6/1/2024	300,775,000	285,155,000	269,710,000

		ACTUAL FY 2008 - 2009	**ESTIMATED FY 2009 - 2010**	**REQUEST FY 2010 - 2011**
Interest on Debt	(G)		9,549,204	14,686,675
Principal	(H)		15,620,000	15,445,000
Fiscal Agent or Other Fee	(I)		22,428	28,387
Other	(J)			
Total Debt Service	**(K)**		25,191,632	30,160,062

ISSUE: State Board of Education Public Education Capital Outlay Bonds, 2006 Series F&G

INTEREST RATE	**MATURITY DATE**	**ISSUE AMOUNT**	**JUNE 30, 2010**	**JUNE 30, 2011**
5.420%	6/1/2039	186,600,000	184,295,000	180,465,000

		ACTUAL FY 2008 - 2009	**ESTIMATED FY 2009 - 2010**	**REQUEST FY 2010 - 2011**
Interest on Debt	(G)		5,668,576	9,271,700
Principal	(H)		2,305,000	3,830,000
Fiscal Agent or Other Fee	(I)		13,976	18,398
Other	(J)			
Total Debt Service	**(K)**		7,987,552	13,120,098

Note:

[1] *Fiscal agent fees represent the administrative fee of the State Board of Administration and are not included in requested appropriation amounts. Bond issuance costs are not reflected since sufficient bond proceeds are available for their payment.*

Office of Policy and Budget - July 2009

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: **48 EDUCATION**   **Budget Period 2010 - 2011**

Budget Entity: **48150000/2555 Public Education Capital Outlay Bonds**

	(2)	(3)	(4)

SECTION II (Continued)

ISSUE: State Board of Education Public Education Capital Outlay Bonds, 2007 Series

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	**MATURITY DATE**	**ISSUE AMOUNT**	**JUNE 30, 2010**	**JUNE 30, 2011**
5.39%	6/1/2038	417,200,000	411,330,000	405,145,000
(6)		**(7)**	**(8)**	**(9)**
		ACTUAL	**ESTIMATED**	**REQUEST**
		FY 2008 - 2009	**FY 2009 - 2010**	**FY 2010 - 2011**
Interest on Debt	(G)		11,243,540	22,170,687
Principal	(H)		5,870,000	6,185,000
Fiscal Agent or Other Fee	(I)		27,764	41,081
Other	(J)			
Total Debt Service	**(K)**		17,141,304	28,396,768

ISSUE: State Board of Education Public Education Capital Outlay Bonds, 2008 Series

INTEREST RATE	**MATURITY DATE**	**ISSUE AMOUNT**	**JUNE 30, 2010**	**JUNE 30, 2011**
5.12%	6/1/2038	574,200,000	565,735,000	556,835,000
		ACTUAL	**ESTIMATED**	**REQUEST**
		FY 2008 - 2009	**FY 2009 - 2010**	**FY 2010 - 2011**
Interest on Debt	(G)		7,348,325	28,959,975
Principal	(H)		8,465,000	8,900,000
Fiscal Agent or Other Fee	(I)		19,069	56,499
Other	(J)			
Total Debt Service	**(K)**		15,832,394	37,916,474

ISSUE: State Board of Education Public Education Capital Outlay Bonds, 2009 Series

INTEREST RATE	**MATURITY DATE**	**ISSUE AMOUNT**	**JUNE 30, 2010**	**JUNE 30, 2011**
5.13%	6/1/2039	155,100,000	152,815,000	150,415,000
		ACTUAL	**ESTIMATED**	**REQUEST**
		FY 2008 - 2009	**FY 2009 - 2010**	**FY 2010 - 2011**
Interest on Debt	(G)		5,325,747	7,831,769
Principal	(H)		2,285,000	2,400,000
Fiscal Agent or Other Fee	(I)		11,613	15,262
Other	(J)			
Total Debt Service	**(K)**		7,622,360	10,247,031

Notes:

[1] *Fiscal agent fees represent the administrative fee of the State Board of Administration and are not included in requested*

appropriation amounts. Bond issuance costs are not reflected since sufficient bond proceeds are available for their payment.

Office of Policy and Budget - July 2009

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: **48 EDUCATION**   **Budget Period 2010 - 2011**

Budget Entity: **48150000/2555 Public Education Capital Outlay Bonds**

                       (2)   (3)   (4)

SECTION II (Continued)

ISSUE: State Board of Education Public Education Capital Outlay Bonds, 2010 Series

(1) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 2010	(5) JUNE 30, 2011
5.25%	6/1/2040	10,100,000		9,955,000

		(6)	(7) ACTUAL FY 2008 - 2009	(8) ESTIMATED FY 2009 - 2010	(9) REQUEST FY 2010 - 2011
Interest on Debt	(G)				355,268
Principal	(H)				145,000
Fiscal Agent or Other Fee	(I)				756
Other	(J)				
Total Debt Service	**(K)**				501,024

ISSUE:

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2010	JUNE 30, 2011

		ACTUAL FY 2008 - 2009	ESTIMATED FY 2009 - 2010	REQUEST FY 2010 - 2011
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fee	(I)			
Other	(J)			
Total Debt Service	**(K)**			

ISSUE:

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2010	JUNE 30, 2011

		ACTUAL FY 2008 - 2009	ESTIMATED FY 2009 - 2010	REQUEST FY 2010 - 2011
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fee	(I)			
Other	(J)			
Total Debt Service	**(K)**			

Note:

[1] *Fiscal agent fees represent the administrative fee of the State Board of Administration and are not included in requested*

appropriation amounts. Bond issuance costs are not reflected since sufficient bond proceeds are available for their payment.

Office of Policy and Budget - July 2009

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: **48 EDUCATION**   **Budget Period 2010 - 2011**

Budget Entity: **48150000/2612 Capital Outlay Bonds**

(1) SECTION I		(2) ACTUAL FY 2008 - 2009	(3) ESTIMATED FY 2009 - 2010	(4) REQUEST FY 2010 - 2011
Interest on Debt	(A)	35,341,969	33,456,714	38,084,938
Principal	(B)	59,190,000	62,720,000	68,895,000
Repayment of Loans	(C)			
Fiscal Agent or Other Fee	(D)	72,411	69,307	75,422
Other Debt Service	(E)			
Total Debt Service	**(F)**	94,604,380	96,246,021	107,055,360

Explanation: These bonds are issued in support of the School Capital Outlay Amendment to provide funding for projects at community colleges and public school districts. The bonds are secured by motor vehicle license tag revenues

SECTION II

ISSUE: State Board of Education Capital Outlay Bonds, 2009 Series A

(1) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 2010	(5) JUNE 30, 2011
4.53%	1/1/2029	52,915,000	48,660,000	44,825,000

(6)		(7) ACTUAL FY 2008 - 2009	(8) ESTIMATED FY 2009 - 2010	(9) REQUEST FY 2010 - 2011
Interest on Debt	(G)		1,952,458	2,130,175
Principal	(H)		4,255,000	3,835,000
Fiscal Agent or Other Fee	(I)		3,756	4,674
Other	(J)			
Total Debt Service	**(K)**		6,211,214	5,969,849

ISSUE: State Board of Education Capital Outlay Bonds, 2010 Series

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2010	JUNE 30, 2011
6.00%	1/1/2030	125,145,000	125,145,000	121,810,000

		ACTUAL FY 2008 - 2009	ESTIMATED FY 2009 - 2010	REQUEST FY 2010 - 2011
Interest on Debt	(G)		1,251,450	7,408,650
Principal	(H)		0	3,335,000
Fiscal Agent or Other Fee	(I)		2,086	12,348
Other	(J)			
Total Debt Service	**(K)**		1,253,536	10,755,998

Note:

[1] *Fiscal agent fees represent the administrative fee of the State Board of Administration and are not included in requested appropriation amounts. Bond issuance costs are not reflected since sufficient bond proceeds are available for their payment.*

Office of Policy and Budget - July 2009

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: **48 EDUCATION**   **Budget Period 2010 - 2011**

Budget Entity: **48150000/2612 Capital Outlay Bonds**

SECTION II (Continued)

ISSUE: State Board of Education Capital Outlay Bonds, 2011 Series

(1) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 2010	(5) JUNE 30, 2011
6.00%	1/1/2031	125,145,000	N/A	125,145,000

		(6)	(7) ACTUAL FY 2008 - 2009	(8) ESTIMATED FY 2009 - 2010	(9) REQUEST FY 2010 - 2011
Interest on Debt	(G)				1,251,450
Principal	(H)				0
Fiscal Agent or Other Fee	(I)				2,086
Other	(J)				
Total Debt Service	**(K)**			0	1,253,536

ISSUE:

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2010	JUNE 30, 2011

		ACTUAL FY 2008 - 2009	ESTIMATED FY 2009 - 2010	REQUEST FY 2010 - 2011
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fee	(I)			
Other	(J)			
Total Debt Service	**(K)**			

ISSUE:

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2010	JUNE 30, 2011

		ACTUAL FY 2008 - 2009	ESTIMATED FY 2009 - 2010	REQUEST FY 2010 - 2011
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fee	(I)			
Other	(J)			
Total Debt Service	**(K)**			

Note:

[1] *Fiscal agent fees represent the administrative fee of the State Board of Administration and are not included in requested*

appropriation amounts. Bond issuance costs are not reflected since sufficient bond proceeds are available for their payment.

Office of Policy and Budget - July 2009

Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): Education - 48150000

Agency Budget Officer/OPB Analyst Name: Office of Educational Facilities/Mechelle Marcum

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				
	4815				

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 (FCO) set to TRANSFER CONTROL for DISPLAY status only? **(CSDI)**	Yes				
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? **(CSDI)**	Yes				
AUDITS:						
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. **(EXBR, EXBA)**	Yes				
1.4	Has security been set correctly? **(CSDR, CSA)**	Yes				
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					
2. EXHIBIT A (EADR, EXA)						
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Yes				
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Yes				
2.4	Have the coding guidelines in *Section 3* of the LBR Instructions (pages 15 through 27) been followed?	Yes				
3. EXHIBIT B (EXBR, 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				

	Action	Program or Service (Budget Entity Codes)					
		4815					

AUDITS:							
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? **(NACR, NAC - Report should print "No Negative Appropriation Categories Found")**	Yes					
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? **(EXBR, EXBC - Report should print "Records Selected Net To Zero")**	Yes					
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.						
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.						
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 59 of the LBR Instructions?	Yes					
4.2	Is the program component code and title used correct?	Yes					
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.						
5. EXHIBIT D-1 (ED1R, EXD1)							
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes					
AUDITS:							
5.2	Do the fund totals agree with the object category totals within each appropriation category? **(ED1R, XD1A - Report should print "No Differences Found For This Report")**	N/A					
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? **(EXBR, EXBB - Negative differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	N/A					

	Action	4815				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? **(EXBR, EXBD - Differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	N/A				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

		Program or Service (Budget Entity Codes				
Action		4815				

<table>
<tr><td colspan="2">TIP</td><td>If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="2">TIP</td><td>Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="2">TIP</td><td>If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.</td><td></td><td></td><td></td><td></td><td></td></tr>
</table>

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Yes					
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						

7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Yes					
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Yes					
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 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 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.)	N/A					
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A					
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A					
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes					
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Yes					

		Program or Service (Budget Entity Codes				
	Action	4815				
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 #10-002?	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 not be deleted. **(PLRR, PLMO)**	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Yes				
7.15	Do the issues relating to *salary and benefits* have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to *major audit findings and recommendations* properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. **(EADR, FSIA - Report should print "No Records Selected For Reporting")**	Yes				
7.19	Does the General Revenue for 160XXXX issues net to zero? **(GENR, LBR1)**	N/A				
7.20	Does the General Revenue for 180XXXX issues net to zero? **(GENR, LBR2)**	N/A				
7.21	Does the General Revenue for 200XXXX issues net to zero? **(GENR, LBR3)**	N/A				
7.22	Have FCO appropriations been entered into the nonrecurring column A04? **(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))**	Yes				

Action	4815					
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 64 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2009-10 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level *or* SC1R, SC1D - Department Level)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Yes				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling $100,000 or more for the fiscal year?	Yes				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				

		Program or Service (Budget Entity Codes				
	Action	4815				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to *section 215.32(2)(b), Florida Statutes* - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Yes				

	Program or Service (Budget Entity Codes				
Action	4815				
8.10 Are the statutory authority references correct?	Yes				
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A				
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes				
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes				
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes				
8.17 If applicable, are nonrecurring revenues entered into Column A04?	Yes				
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Yes				
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A				
8.20 Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling $100,000 or more.)	Yes				
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes				
8.24 Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25 Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes				

Action	Program or Service (Budget Entity Codes				
	4815				

8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? **(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")**	Yes				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. **(SC1R, DEPT)**	Yes				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? **(BRAR, BRAA - Report should print "No Records Selected For This Request")** Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use **OADI** or **OADR** to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						

	Action	Program or Service (Budget Entity Codes				
		4815				
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	N/A				
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2009 LBR submittal.					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	N/A				
15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)						
15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to *section 216.023(4) (b), Florida Statutes,* the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Yes				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (**GENR, ACT1**)	Yes				
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (**Audit #1 should print "No Activities Found"**)	Yes				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (**Audit #2 should print "No Operating Categories Found"**)	Yes				
15.6	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (**Audit #4 should print "No Discrepancies Found"**)	Yes				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

16. MANUALLY PREPARED EXHIBITS & SCHEDULES

16.1	Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				

AUDITS - GENERAL INFORMATION

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

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)

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

18. FLORIDA FISCAL PORTAL

18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes				

State of Florida
Department of Education
Vocational Rehabilitation

2010-11
Exhibits or Schedules

State of Florida
Department of Education
Vocational Rehabilitation

2010-11
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48160000 - VOCATIONAL REHABILITATION**
Fund: **2270-FEDERAL REHABILITATION TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	**ESTIMATED**	**REQUEST**
FUNDING SOURCE - STATE	**FY 2008 - 2009**	**FY 2009 - 2010**	**FY 2010 - 2011**
FUNDING SOURCE - NON-STATE			
Federal Funds - ARRA	0	7,479,377	0
TOTALS*	**0**	**7,479,377**	**0**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48160000 VOCATIONAL REHABILITATION**
Fund: **2795 - WORKERS COMPENSATION ADMINISTRATIVE TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - STATE	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
TRANSFER FROM DFS	2,050,537	0	0
FUNDING SOURCE - NON-STATE			
TOTALS*	**2,050,537**	**0**	**0**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **ADMINISTRATIVE TRUST FUND**
Budget Entity: **48160000 - VOCATIONAL REHABILITATION**
LAS/PBS Fund Number: **2021**

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	- (A)		-
ADD: Other Cash (See Instructions)	(B)		-
ADD: Investments	(C)		-
ADD: Outstanding Accounts Receivable	(D)		-
ADD: _____	(E)		-
Total Cash plus Accounts Receivable	- (F)	-	-
LESS Allowances for Uncollectibles	(G)		-
LESS Approved "A" Certified Forwards	(H)		-
Approved "B" Certified Forwards	(H)		-
Approved "FCO" Certified Forwards	(H)		-
LESS: Other Accounts Payable (Nonoperating)	(I)		-
LESS: _____	(J)		-
Unreserved Fund Balance, 07/01/09	- (K)	-	- **

Notes:

    *SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: 48 EDUCATION
Trust Fund Title: FEDERAL REHABILITATION TRUST FUND
Budget Entity: 48160000 - VOCATIONAL REHABILITATION
LAS/PBS Fund Number: 2270

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	23,482.21	(A)		23,482.21
ADD: Other Cash (See Instructions)	17,000.00	(B)		17,000.00
ADD: Investments	6,093,758.86	(C)		6,093,758.86
ADD: Outstanding Accounts Receivable	24,563.52	(D)		24,563.52
ADD: Anticipated Grant Revenue	3,141,501.61	(E)		3,141,501.61
Total Cash plus Accounts Receivable	9,300,306.20	(F)	-	9,300,306.20
LESS Allowances for Uncollectibles	4,363.44	(G)		4,363.44
LESS Approved "A" Certified Forwards	333,920.44	(H)		333,920.44
Approved "B" Certified Forwards	8,961,429.21	(H)		8,961,429.21
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	593.11	(I)		593.11
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	0.00	(K)	-	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: 48 EDUCATION
Trust Fund Title: WORKERS COMPENSATION ADMINISTRIATIVE TRUST FUND
Budget Entity: 48160000 - VOCATIONAL REHABILITATION
LAS/PBS Fund Number: 2795

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,124,424.28	(A)		2,124,424.28
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	2,124,424.28	(F)	-	2,124,424.28
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	6,075.71	(H)		6,075.71
Approved "B" Certified Forwards	67,811.52	(H)		67,811.52
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	2,050,537.05	(K)	-	2,050,537.05 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **ADMINISTRATIVE TRUST FUND**
LAS/PBS Fund Number: **2021**   **BE: 48160000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 | 0.00 | (A)

Add/Subtract:

| (B)

Other Adjustment(s):

| (C)

| (C)

ADJUSTED BEGINNING TRIAL BALANCE: | 0.00 | (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | 0.00 | (E)

DIFFERENCE: | 0.00 | (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **FEDERAL REHABILITATION TRUST FUND**
LAS/PBS Fund Number: **2270**   **BE: 48160000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   **0.00** (A)

Add/Subtract:

(B)

Other Adjustment(s):

Reserve for Encumbrance   (3,053,472.38) (C)

Payable not Certified   105,807.76 (C)

Long-term Receivable   (193,836.99) (C)

Anticipated Grant Revenue   3,141,501.61 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **0.00** (E)

DIFFERENCE: **(0.00)** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **WORKERS COMPENSATION ADMINISTRIATIVE TRUST FUND**
LAS/PBS Fund Number: **2795**   **BE: 48160000**

BEGINNING TRIAL BALANCE:

    Unreserved Fund Balance Per Trial Balance, 07-01-09 | **2,050,449.67** |(A)

    Add/Subtract:

                                | |(B)

       Other Adjustment(s):

    Payable not Certified | 87.38 |(C)

                                  | |(C)

ADJUSTED BEGINNING TRIAL BALANCE: | **2,050,537.05** |(D)

UNRESERVED FUND BALANCE, SCHEDULE IC | **2,050,537.05** |(E)

DIFFERENCE: | **0.00** |(F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER CODE	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**
Auditor General 2009-208	8/2008 – 11/2008	Blind Services Vocational Rehabilitation and Information Technology AWARE and RIMS	**FINDING #1**: *The placement of the Chief Information Officer (CIO) within the Department's organizational structure needed review and the scope of his authority for performing IT duties assigned in State law needed improvement to provide increased oversight of all Department IT functions.* **RECOMMENDATION:** The Department should review the organizational placement of the Office of Technology and Information Services and the CIO and redefine current responsibilities to include oversight of all IT operations within the Department, including IT operations now being managed separately by DVR and DBS, to provide increased assurance that RIMS, AWARE, and the surrounding IT infrastructure are being managed and secured according to Department IT resource policy, standards, and procedures.	The Department has determined that the Office of Technology and Information Services (OTIS) and the Chief Information Officer (CIO) are correctly placed organizationally within the Division of Finance and Operations, reporting to the Deputy Commissioner for Finance and Operations. The OTIS now provides IT management for all divisions within the Department. The Division of Finance and Operations was established for the purpose of providing infrastructure support for the Department. Therefore, it is completely appropriate for an infrastructure function such as IT to reside within the Division. This purpose is evidenced by other organizational units within the Division of Finance and Operations. For example, the Bureau of Contracts, Grants, and Procurement and the Bureau of Personnel Management and Labor Relations reside in the Division of Finance and Operations and provide services, support, and oversight (as appropriate) to the entire Department. In every instance, infrastructure support from these Department-wide functions is equitably distributed among all of the organizational entities within the Department and resources are allocated based upon identified needs. Documentation of services, support, and oversight provided across the Department can be provided upon request. The Department has taken steps to redefine	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER CODE	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**
				current responsibilities of OTIS and the CIO to include oversight of all IT operations within the Department, including IT operations now being managed separately by DVR and DBS.	
			FINDING #2: *The Department, DVR, and DBS had not clearly established the roles and responsibilities of the Department's Information Security Manager (ISM) and the Division data security administrators.* **RECOMMENDATION:** The Department should define and document the roles and responsibilities of the Department ISM and DVR and DBS data security administrators.	The Department has now clearly established the roles for the Information Security Manager and Information Security Officer. These roles and responsibilities are stated in revised position descriptions and work plans. DVR and DBS are currently working with the CIO to align roles and responsibilities of staff members assigned to security functions.	
			FINDING #3: *The Department's security program, including its policies and procedures, needed improvement.* **RECOMMENDATION:** To improve the security program in the area of security planning and management, the Department and divisions should work together to fully develop, officially approve, implement, and keep current, as applicable, appropriate security program policies and procedures to maintain data confidentiality, integrity, and availability.	The Department's security program policies and procedures have been revised and updated and are currently undergoing final review prior to approval. The policies and procedures were written to be consistent with the Office of Information Security's efforts to create a statewide policy standard for Florida State Government and are inclusive of input from all affected parties. Additionally, the Department's internal operating procedures (IOPs) are undergoing regularly scheduled review and updating and will be revised as necessary to reflect the content of the security program policies and procedures. Again, these IOPs are designed to apply to the entire Department, including the Divisions of Vocational Rehabilitation and Blind Services.	

Audit #2009-208

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER CODE	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**
			FINDING #4: *The Department had not prepared security plans and strategies for implementing appropriate cost-effective safeguards to reduce, eliminate, or recover from the identified risks to data, information, and IT resources.* **RECOMMENDATION:** The Department should prepare security plans and strategies to document security controls planned or implemented to mitigate identified system security risks.	The Department has written and submitted for approval, a comprehensive strategic security plan and an annual security work plan for 2009. The security work plan was designed to address the findings in the DOE 2008 Risk Assessment.	
			FINDING #5: *Although new employees received security awareness orientation and the Department had security awareness training materials available for all employees, training was not provided on a recurring basis. In addition, the Department did not retain documentation of employee participation in security awareness training activities.* **RECOMMENDATION:** The Department should require all employees to participate in ongoing security awareness training in order to promote appropriate security practices by all employees. The Department should also retain documentation of employee participation in security awareness training activities.	Plans are in development to create an in-house web based application to track on-going Information Security Awareness Training for all Department employees and contracted staff. This training is intended to be recurring on an annual basis.	
			FINDING #6: *The Department did not have a Department wide disaster recovery plan that included procedures for annual testing and applied to all critical Department IT resources.* **RECOMMENDATION:** The Department should develop a Department wide disaster recovery plan that includes procedures for annual testing. The disaster recovery	The Department's disaster recovery plan will be amended to include all critical IT resources, including DVR and DBS resources. All elements of the plan will be tested annually.	

Audit #2009-208

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE

plan should include all critical Department IT resources, including DVR and DBS IT resources, either explicitly or by reference.

FINDING #7: *The Department did not perform Federal background checks on DVR RIMS application contractors. Department policies contained inconsistent guidance regarding whether contractors could be considered as working in positions of special trust.*

RECOMMENDATION: The Department should clarify its policies to include contractors in the definition of positions of special trust; take measures to ensure that contractors are appropriately and consistently classified in positions of special trust, where applicable; and ensure that all contractors in such positions receive the level 2 background screenings as required.

The Department's internal operating procedures (IOPs) are undergoing regularly scheduled review and updating and will be revised as necessary to clarify the inclusion of contractors as positions of special trust. Contractors working on the RIMS application are currently undergoing Level II background screening.

FINDING #8*: Security administration procedures needed improvement.*

RECOMMENDATION: The Department, in conjunction with DVR and DBS, should implement and maintain security administration procedures including procedures for establishing and removing access privileges, for ensuring that access documentation evidencing appropriate approval for requested access privileges to all Department's IT resources is complete, and for a periodic review of access privileges granted.

The Department is currently working to ensure that written security administration procedures are complete and up-to-date and that they adequately address both DBS and DVR systems.

The Department is contracting with a vendor to assist with creating an on-line tracking and auditing system for establishing and deleting user access to the DBS network and AWARE system. The on-line tracking and auditing system will be completed by December 31, 2009. The DVR has acquired the missing user forms referenced in the report. The Department is also revising the DVR procedures for establishing and removing

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(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE CODE**

				access privileges.	
			FINDING #9: *Some access capabilities relating to RIMS, AWARE, and the surrounding IT infrastructure did not enforce an appropriate separation of incompatible duties or were excessive.* **RECOMMENDATION:** DVR should require that contractor staff maintain an appropriate separation of duties to help ensure that one individual cannot perform all job functions and should implement procedures for a periodic review of active RIMS profiles. DVR should also develop a security profile for MIS staff that prevents update access to the RIMS application. Additionally, DVR should ensure that the security profile that grants access to confidential Social Security Administration information is appropriately restricted to only the job classifications that have been determined to be in need of this level of access. DBS should review its network administrative access privileges and segment the access privileges into groups that limit access by application to only those network servers and components required to support the application so that individual system administrator access is limited as needed to perform their job duties. Additionally, DBS should implement procedures for a periodic review of active AWARE user accounts and security templates to identify and adjust any inappropriate or excessive access privileges.	The Department is contracting with a vendor to assist with development of DBS security administration procedures in conjunction with developing a process for periodic review of access privileges. To the extent possible given the limitations of a small staff of contract positions, appropriate separation of duties will be addressed. When the ideal separation of application cannot be achieved, the Department will periodically assess the risk and determine if changes are needed. Additionally, the Department will develop or revise security profiles for MIS staff that prevent update access to specified applications and ensure that security profiles appropriately restrict access to confidential Social Security Information.	
			FINDING #10: *Access privileges, in some instances, were not timely removed or revoked for former*	The Department is contracting with a vendor to assist with creating an on-line tracking and	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER CODE	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**
			employees and contractors. **RECOMMENDATION:** DVR and DBS management should ensure that network and user accounts of former employees and contractors are removed or revoked in a timely manner.	auditing system for establishing and deleting user access to the DBS network and AWARE system. The on-line tracking and auditing system will be completed by December 31, 2009. With respect to DVR, old accounts have been removed and a procedure has been developed to review network accounts for inactivity on a weekly basis.	
			FINDING #11*: Certain security controls related to DVR and DBS data and IT resources, including RIMS and AWARE, needed improvement, in addition to the matters discussed in Findings Nos. 8 through 10.* **RECOMMENDATION:** DVR and DBS should improve security controls to ensure the continued confidentiality, integrity, and availability of DVR and DBS data and IT resources.	The Department has noted this finding and will continue to address continued improvements in security controls.	
			FINDING #12: *Contrary to Section 119.071(5)(a)2.a., Florida Statutes, DVR collected and used certain employee social security numbers (SSNs) without specific authorization in law or without having established the imperative need to use the SSN for the performance of its duties and responsibilities as prescribed by law.* **RECOMMENDATION**: DVR should comply with State law by clearly establishing why the use of employee SSNs is imperative for DVR to perform its duties and responsibilities or alternatively establish another number to be used rather than the SSN.	The Department is no longer using employee social security numbers in RIMS.	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER CODE	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**
			FINDING #13: *The environmental controls in the DVR and DBS server rooms for RIMS and AWARE, respectively, were deficient.* **RECOMMENDATION:** The Department should require DVR and DBS to establish controls to adequately protect the computer equipment from environmental hazards, including installing water detection devices, monitoring temperature and humidity, and ensuring that fire extinguishers have maintenance performed on a regular basis.	The Department will implement additional controls to protect computer equipment from environmental hazards, to the extent that fiscal resources are available to do so. The DBS data center services and network hardware have been relocated to the DOE Data Center as of April 25, 2009. The DOE Data Center is climate controlled. In the event of an emergency situation, the DOE Data Center is adequately equipped to mitigate damage or failure.	
			FINDING 14: *The Department had inadequate controls over the program change control process for RIMS and AWARE.* **RECOMMENDATION**: The Department should enhance DVR and DBS program change control practices to provide for the proper authorization, testing, approval, implementation, and documentation of all RIMS and AWARE program changes. As a part of this effort, the Department should review existing written program change control procedures for RIMS and AWARE and, where appropriate, update the procedures to reflect management's current expectations for the performance of these functions. Department management should enforce the performance of the written program change control procedures to promote the ongoing integrity of RIMS and AWARE.	The Department's OTIS is working closely with DVR and DBS staff to ensure that program change control practices and procedures are revised as necessary to provide enhanced security and consistency across the Department. Written program change control procedures will be enhanced.	
			FINDING #15: *DVR customer service information in RIMS was incomplete because group services were not being entered into RIMS. This omission diminished the*	The Department is taking steps to ensure that all DVR customer services are entered into RIMS.	

Department: Education   **Director of Auditing: Greg White**

Budget Entity: Division of Blind Services and   **Phone Number: 850-245-9416**
Division of Vocational Rehabilitation, Information Technology

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
			completeness of RIMS case management data and the reliability and usefulness of reports generated from RIMS. **RECOMMENDATION:** DVR management should ensure that all DVR vocational rehabilitation customer services are entered into RIMS.		

Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): **Education, Division of Vocational Rehabilitation**
Agency Budget Officer/OPB Analyst Name: **LaCheryl Redman**

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) 48160000				
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 (FCO) set to TRANSFER CONTROL for DISPLAY status only? **(CSDI)**	Yes				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? **(CSDI)**	Yes				
AUDITS:					
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. **(EXBR, EXBA)**	Yes				
1.4 Has security been set correctly? **(CSDR, CSA)**	Yes				
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					
2. EXHIBIT A (EADR, EXA)					
2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in *Section 3* of the LBR Instructions (pages 15 through 27) been followed?	Yes				
3. EXHIBIT B (EXBR, 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				

	Action	Program or Service (Budget Entity Codes)				
		48160000				

AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? **(NACR, NAC - Report should print "No Negative Appropriation Categories Found")**	Yes				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? **(EXBR, EXBC - Report should print "Records Selected Net To Zero")**	Yes				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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 59 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? **(ED1R, XD1A - Report should print "No Differences Found For This Report")**	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? **(EXBR, EXBB - Negative differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes				

		Program or Service (Budget Entity Codes)				
Action		**48160000**				

		48160000				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? **(EXBR, EXBD - Differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes Rounding				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Yes				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Yes				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 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 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.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Yes Salary Rate Only				

Action	Program or Service (Budget Entity Codes) 48160000				
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.	Yes				
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9 Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10 Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #10-002?	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 not be deleted. **(PLRR, PLMO)**	N/A				
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14 Do the amounts reflect appropriate FSI assignments?	Yes				
7.15 Do the issues relating to *salary and benefits* have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A				
7.16 Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17 Are the issues relating to *major audit findings and recommendations* properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:					
7.18 Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. **(EADR, FSIA - Report should print "No Records Selected For Reporting")**	Yes				
7.19 Does the General Revenue for 160XXXX issues net to zero? **(GENR, LBR1)**	N/A				
7.20 Does the General Revenue for 180XXXX issues net to zero? **(GENR, LBR2)**	N/A				
7.21 Does the General Revenue for 200XXXX issues net to zero? **(GENR, LBR3)**	N/A				

7.22	Have FCO appropriations been entered into the nonrecurring column A04? **(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))**	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run **OADA/OADR** from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2009-10 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level *or* SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Yes				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes				

	Program or Service (Budget Entity Codes)				
Action	**48160000**				
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling $100,000 or more for the fiscal year?	Yes				
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to *section 215.32(2)(b), Florida Statutes* - including the Schedule ID and applicable legislation?	N/A				
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Yes				
8.10 Are the statutory authority references correct?	Yes				
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A				
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes				
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes				
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes				
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes				
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Yes				
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes				
8.20 Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling $100,000 or more.)	Yes				
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes				

		Program or Service (Budget Entity Codes)				
	Action	**48160000**				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes				
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? **(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")**	Yes				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. **(SC1R, DEPT)**	Yes				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? **(BRAR, BRAA - Report should print "No Records Selected For This Request")** Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A				

	Program or Service (Budget Entity Codes)				
Action	**48160000**				

10. SCHEDULE III (PSCR, SC3)							
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	N/A					
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use **OADI** or **OADR** to identify agency other salary amounts requested.	N/A					
11. SCHEDULE IV (EADR, SC4)							
11.1	Are the correct Information Technology (IT) issue codes used?	N/A					
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.						
12. SCHEDULE VIIIA (EADR, SC8A)							
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes					
13. SCHEDULE VIIIB-1							
13.1	This schedule is not required in the October 15, 2009 LBR submittal.						
14. SCHEDULE VIIIB-2 (EADR, S8B2)							
14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Yes					
15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)							
15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to *section 216.023(4)(b), Florida Statutes,* the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes					
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Yes					
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:							
15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (**GENR, ACT1**)	Yes					
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (**Audit #1 should print "No Activities Found"**)	Yes					
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (**Audit #2 should print "No Operating Categories Found"**)	N/A					

Action		48160000				
15.6	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? **(Audit #4 should print "No Discrepancies Found")**	Yes				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				
AUDITS - GENERAL INFORMATION						
TIP	Review *Section 6: Audits* of the LBR Instructions for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

State of Florida
Department of Education
Blind Services

2010-11
Exhibits or Schedules

State of Florida
Department of Education
Blind Services

2010-11
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48180000 - DIVISION OF BLIND SERVICES**
Fund: **2021 ADMINISTRATIVE TRUST FUND**

(1)	(2) ACTUAL FY 2008 - 2009	(3) ESTIMATED FY 2009 - 2010	(4) REQUEST FY 2010 - 2011
FUNDING SOURCE - STATE			
FUNDING SOURCE - NON-STATE			
Indirect Cost Assessments	(657)	0	0
TOTALS*	**(657)**	**0**	**0**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48180000 - DIVISION OF BLIND SERVICES**
Fund: **2339 - GRANTS AND DONATIONS TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - STATE	**FY 2008 - 2009**	**FY 2009 - 2010**	**FY 2010 - 2011**
FUNDING SOURCE - NON-STATE			
Basic Business Enterprise Set Aside Match	34,496	0	0
TOTALS*	**34,496**	**0**	**0**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title: 48 EDUCATION
Trust Fund Title: ADMINISTRATIVE TRUST FUND
Budget Entity: 48180000 - DIVISION OF BLIND SERVICES
LAS/PBS Fund Number: 2021

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	-	(F)	-	-
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	657.35	(H)		657.35
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	(657.35)	(K)	-	(657.35) **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: 48 EDUCATION
Trust Fund Title: FEDERAL REHABILITATION TRUST FUND
Budget Entity: 48180000 - DIVISION OF BLIND SERVICES
LAS/PBS Fund Number: 2270

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	281,443.80	(A)		281,443.80
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	482,477.76	(D)		482,477.76
ADD: Anticipated Grant Revenue	29,565.48	(E)		29,565.48
Total Cash plus Accounts Receivable	793,487.04	(F)	-	793,487.04
LESS Allowances for Uncollectibles	33,766.71	(G)		33,766.71
LESS Approved "A" Certified Forwards	718,327.52	(H)		718,327.52
Approved "B" Certified Forwards	29,565.48	(H)		29,565.48
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	11,827.33	(I)		11,827.33
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	0.00	(K)	-	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title:	**48 EDUCATION**
Trust Fund Title:	**GRANTS AND DONATIONS TRUST FUND**
Budget Entity:	**48180000 - DIVISION OF BLIND SERVICES**
LAS/PBS Fund Number:	**2339**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	40,246.05	(A)		40,246.05
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	40,246.05	(F)	-	40,246.05
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	5,749.64	(H)		5,749.64
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	34,496.41	(K)	-	34,496.41 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **ADMINISTRATIVE TRUST FUND**
LAS/PBS Fund Number: **2021**   **BE: 48180000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   **(657.35)** (A)

     Add/Subtract:

         (B)

     Other Adjustment(s):

         (C)

         (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(657.35)** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **(657.35)** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	**48 EDUCATION**
Trust Fund Title:	**FEDERAL REHABILITATION TRUST FUND**
LAS/PBS Fund Number:	**2270**

BE: 48180000

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	0.00	(A)

Add/Subtract:

		(B)

Other Adjustment(s):

Reserve for Encumbrance	(29,565.48)	(C)
Anticipated Grant Revenue	29,565.48	(C)

ADJUSTED BEGINNING TRIAL BALANCE:	0.00	(D)
UNRESERVED FUND BALANCE, SCHEDULE IC	0.00	(E)
DIFFERENCE:	(0.00)	(F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **GRANTS AND DONATIONS TRUST FUND**
LAS/PBS Fund Number: **2339**   **BE: 48180000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 | **34,496.41** | (A)

Add/Subtract:

| | (B)

Other Adjustment(s):

| | (C)

| | (C)

ADJUSTED BEGINNING TRIAL BALANCE: | **34,496.41** | (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | **34,496.41** | (E)

DIFFERENCE: | **0.00** | (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER CODE	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**
Auditor General 2009-208	8/2008 – 11/2008	Blind Services Vocational Rehabilitation and Information Technology AWARE and RIMS	**FINDING #1**: *The placement of the Chief Information Officer (CIO) within the Department's organizational structure needed review and the scope of his authority for performing IT duties assigned in State law needed improvement to provide increased oversight of all Department IT functions.* **RECOMMENDATION:** The Department should review the organizational placement of the Office of Technology and Information Services and the CIO and redefine current responsibilities to include oversight of all IT operations within the Department, including IT operations now being managed separately by DVR and DBS, to provide increased assurance that RIMS, AWARE, and the surrounding IT infrastructure are being managed and secured according to Department IT resource policy, standards, and procedures.	The Department has determined that the Office of Technology and Information Services (OTIS) and the Chief Information Officer (CIO) are correctly placed organizationally within the Division of Finance and Operations, reporting to the Deputy Commissioner for Finance and Operations. The OTIS now provides IT management for all divisions within the Department. The Division of Finance and Operations was established for the purpose of providing infrastructure support for the Department. Therefore, it is completely appropriate for an infrastructure function such as IT to reside within the Division. This purpose is evidenced by other organizational units within the Division of Finance and Operations. For example, the Bureau of Contracts, Grants, and Procurement and the Bureau of Personnel Management and Labor Relations reside in the Division of Finance and Operations and provide services, support, and oversight (as appropriate) to the entire Department. In every instance, infrastructure support from these Department-wide functions is equitably distributed among all of the organizational entities within the Department and resources are allocated based upon identified needs. Documentation of services, support, and oversight provided across the Department can be provided upon request. The Department has taken steps to redefine	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**
CODE					

				current responsibilities of OTIS and the CIO to include oversight of all IT operations within the Department, including IT operations now being managed separately by DVR and DBS.	
			FINDING #2: *The Department, DVR, and DBS had not clearly established the roles and responsibilities of the Department's Information Security Manager (ISM) and the Division data security administrators.* **RECOMMENDATION:** The Department should define and document the roles and responsibilities of the Department ISM and DVR and DBS data security administrators.	The Department has now clearly established the roles for the Information Security Manager and Information Security Officer. These roles and responsibilities are stated in revised position descriptions and work plans. DVR and DBS are currently working with the CIO to align roles and responsibilities of staff members assigned to security functions.	
			FINDING #3: *The Department's security program, including its policies and procedures, needed improvement.* **RECOMMENDATION:** To improve the security program in the area of security planning and management, the Department and divisions should work together to fully develop, officially approve, implement, and keep current, as applicable, appropriate security program policies and procedures to maintain data confidentiality, integrity, and availability.	The Department's security program policies and procedures have been revised and updated and are currently undergoing final review prior to approval. The policies and procedures were written to be consistent with the Office of Information Security's efforts to create a statewide policy standard for Florida State Government and are inclusive of input from all affected parties. Additionally, the Department's internal operating procedures (IOPs) are undergoing regularly scheduled review and updating and will be revised as necessary to reflect the content of the security program policies and procedures. Again, these IOPs are designed to apply to the entire Department, including the Divisions of Vocational Rehabilitation and Blind Services.	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER CODE	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**
			FINDING #4: *The Department had not prepared security plans and strategies for implementing appropriate cost-effective safeguards to reduce, eliminate, or recover from the identified risks to data, information, and IT resources.* **RECOMMENDATION:** The Department should prepare security plans and strategies to document security controls planned or implemented to mitigate identified system security risks.	The Department has written and submitted for approval, a comprehensive strategic security plan and an annual security work plan for 2009. The security work plan was designed to address the findings in the DOE 2008 Risk Assessment.	
			FINDING #5: *Although new employees received security awareness orientation and the Department had security awareness training materials available for all employees, training was not provided on a recurring basis. In addition, the Department did not retain documentation of employee participation in security awareness training activities.* **RECOMMENDATION:** The Department should require all employees to participate in ongoing security awareness training in order to promote appropriate security practices by all employees. The Department should also retain documentation of employee participation in security awareness training activities.	Plans are in development to create an in-house web based application to track on-going Information Security Awareness Training for all Department employees and contracted staff. This training is intended to be recurring on an annual basis.	
			FINDING #6: *The Department did not have a Department wide disaster recovery plan that included procedures for annual testing and applied to all critical Department IT resources.* **RECOMMENDATION:** The Department should develop a Department wide disaster recovery plan that includes procedures for annual testing. The disaster recovery	The Department's disaster recovery plan will be amended to include all critical IT resources, including DVR and DBS resources. All elements of the plan will be tested annually.	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE CODE**

			plan should include all critical Department IT resources, including DVR and DBS IT resources, either explicitly or by reference.		
			FINDING #7: *The Department did not perform Federal background checks on DVR RIMS application contractors. Department policies contained inconsistent guidance regarding whether contractors could be considered as working in positions of special trust.* **RECOMMENDATION:** The Department should clarify its policies to include contractors in the definition of positions of special trust; take measures to ensure that contractors are appropriately and consistently classified in positions of special trust, where applicable; and ensure that all contractors in such positions receive the level 2 background screenings as required.	The Department's internal operating procedures (IOPs) are undergoing regularly scheduled review and updating and will be revised as necessary to clarify the inclusion of contractors as positions of special trust. Contractors working on the RIMS application are currently undergoing Level II background screening.	
			FINDING #8*:* *Security administration procedures needed improvement.* **RECOMMENDATION:** The Department, in conjunction with DVR and DBS, should implement and maintain security administration procedures including procedures for establishing and removing access privileges, for ensuring that access documentation evidencing appropriate approval for requested access privileges to all Department's IT resources is complete, and for a periodic review of access privileges granted.	The Department is currently working to ensure that written security administration procedures are complete and up-to-date and that they adequately address both DBS and DVR systems. The Department is contracting with a vendor to assist with creating an on-line tracking and auditing system for establishing and deleting user access to the DBS network and AWARE system. The on-line tracking and auditing system will be completed by December 31, 2009. The DVR has acquired the missing user forms referenced in the report. The Department is also revising the DVR procedures for establishing and removing	

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
				access privileges.	

			FINDING #9: *Some access capabilities relating to RIMS, AWARE, and the surrounding IT infrastructure did not enforce an appropriate separation of incompatible duties or were excessive.* **RECOMMENDATION:** DVR should require that contractor staff maintain an appropriate separation of duties to help ensure that one individual cannot perform all job functions and should implement procedures for a periodic review of active RIMS profiles. DVR should also develop a security profile for MIS staff that prevents update access to the RIMS application. Additionally, DVR should ensure that the security profile that grants access to confidential Social Security Administration information is appropriately restricted to only the job classifications that have been determined to be in need of this level of access. DBS should review its network administrative access privileges and segment the access privileges into groups that limit access by application to only those network servers and components required to support the application so that individual system administrator access is limited as needed to perform their job duties. Additionally, DBS should implement procedures for a periodic review of active AWARE user accounts and security templates to identify and adjust any inappropriate or excessive access privileges.	The Department is contracting with a vendor to assist with development of DBS security administration procedures in conjunction with developing a process for periodic review of access privileges. To the extent possible given the limitations of a small staff of contract positions, appropriate separation of duties will be addressed. When the ideal separation of application cannot be achieved, the Department will periodically assess the risk and determine if changes are needed. Additionally, the Department will develop or revise security profiles for MIS staff that prevent update access to specified applications and ensure that security profiles appropriately restrict access to confidential Social Security Information.	
			FINDING #10: *Access privileges, in some instances, were not timely removed or revoked for former*	The Department is contracting with a vendor to assist with creating an on-line tracking and	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER CODE	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**
			employees and contractors. **RECOMMENDATION:** DVR and DBS management should ensure that network and user accounts of former employees and contractors are removed or revoked in a timely manner.	auditing system for establishing and deleting user access to the DBS network and AWARE system. The on-line tracking and auditing system will be completed by December 31, 2009. With respect to DVR, old accounts have been removed and a procedure has been developed to review network accounts for inactivity on a weekly basis.	
			FINDING #11*: Certain security controls related to DVR and DBS data and IT resources, including RIMS and AWARE, needed improvement, in addition to the matters discussed in Findings Nos. 8 through 10.* **RECOMMENDATION:** DVR and DBS should improve security controls to ensure the continued confidentiality, integrity, and availability of DVR and DBS data and IT resources.	The Department has noted this finding and will continue to address continued improvements in security controls.	
			FINDING #12: *Contrary to Section 119.071(5)(a)2.a., Florida Statutes, DVR collected and used certain employee social security numbers (SSNs) without specific authorization in law or without having established the imperative need to use the SSN for the performance of its duties and responsibilities as prescribed by law.* **RECOMMENDATION**: DVR should comply with State law by clearly establishing why the use of employee SSNs is imperative for DVR to perform its duties and responsibilities or alternatively establish another number to be used rather than the SSN.	The Department is no longer using employee social security numbers in RIMS.	

(1)	(2)	(3)	(4)	(5)	(6)
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	CODE				
			FINDING #13: *The environmental controls in the DVR and DBS server rooms for RIMS and AWARE, respectively, were deficient*.

RECOMMENDATION: The Department should require DVR and DBS to establish controls to adequately protect the computer equipment from environmental hazards, including installing water detection devices, monitoring temperature and humidity, and ensuring that fire extinguishers have maintenance performed on a regular basis. | The Department will implement additional controls to protect computer equipment from environmental hazards, to the extent that fiscal resources are available to do so. The DBS data center services and network hardware have been relocated to the DOE Data Center as of April 25, 2009. The DOE Data Center is climate controlled. In the event of an emergency situation, the DOE Data Center is adequately equipped to mitigate damage or failure. | |
| | | | **FINDING 14:** *The Department had inadequate controls over the program change control process for RIMS and AWARE.*

RECOMMENDATION: The Department should enhance DVR and DBS program change control practices to provide for the proper authorization, testing, approval, implementation, and documentation of all RIMS and AWARE program changes. As a part of this effort, the Department should review existing written program change control procedures for RIMS and AWARE and, where appropriate, update the procedures to reflect management's current expectations for the performance of these functions.   Department management should enforce the performance of the written program change control procedures to promote the ongoing integrity of RIMS and AWARE. | The Department's OTIS is working closely with DVR and DBS staff to ensure that program change control practices and procedures are revised as necessary to provide enhanced security and consistency across the Department. Written program change control procedures will be enhanced. | |
| | | | **FINDING #15:** *DVR customer service information in RIMS was incomplete because group services were not being entered into RIMS. This omission diminished the* | The Department is taking steps to ensure that all DVR customer services are entered into RIMS. | |

Audit #2009-208

Department: Education

Director of Auditing: Greg White

**Budget Entity: Division of Blind Services and
Division of Vocational Rehabilitation, Information Technology**

Phone Number: 850-245-9416

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
			completeness of RIMS case management data and the reliability and usefulness of reports generated from RIMS.		
			RECOMMENDATION: DVR management should ensure that all DVR vocational rehabilitation customer services are entered into RIMS.		

Budget Entity: Division of Blind Services   **Phone Number: 850-245-9416**

(1) **REPORT NUMBER CODE**	(2) **PERIOD ENDING**	(3) **UNIT/AREA**	(4) **SUMMARY OF FINDINGS AND RECOMMENDATIONS**	(5) **SUMMARY OF CORRECTIVE ACTION TAKEN**	(6) **ISSUE**
Office of Inspector General 07/08-01 A	July 2006-December 2007	Contracted and Purchased Client Services	**FINDING #1:** *Price analyses were not completed for contracts.* **RECOMMENDATION:** Price analyses should be prepared for all contracts procured on a non-competitive basis. This will help ensure that prices are fair and reasonable. Such analyses should be documented and retained in contract files.	Management is in agreement with the recommendation to develop a price analysis prior to procuring all contracts. The Division of Blind Services will begin such an analysis using a workgroup comprised of community rehabilitation service providers and DBS personnel. The analyses will be documented and maintained in the contract files. Milestone: Begin workgroup during July 2008 and complete analyses by September 15, 2008. **Six-Month Follow-up January 12, 2009** Status: Public Consulting Group (PCG) was selected to assist the Division in conducting a cost analysis of services to ensure that the rates paid are fair and at or below market rate. Additionally, the consultant will work with the Division and contract provider representatives to develop a funding formula based on agreed upon contract standards and deliverables. **Recommendation implementation pending.**	
			FINDING #2: *State purchasing laws were not followed.* **RECOMMENDATION:** A contract for the nursing services should be obtained as soon as possible in accordance with the established procurement process. DBS management should ensure future compliance with purchasing procedures and laws.	The intent of using AWARE authorizations was to capture costs at the participant level for all service costs. There is an exemption to competitive procurement practices for health services in Section 287.057(5)(f)6, F.S. The DBS will comply with the recommendation and is in the process of procuring a contract for nursing services effective July 1, 2008.	

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REPORT NUMBER CODE	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**
				Management will ensure that future services are procured with an executed contract versus using AWARE authorizations.	
				Six-Month Follow-up January 12, 2009 **Status:** A contract calendar was implemented effective October 1, 2008, for the contract period October 2009 through September 2010. A "kick off" meeting was held, with key headquarter staff, on December 15, 2008, to review the contact process, identify workgroups, review needs assessments and determine geographical service areas for contract providers. Further, coordination of the contract process is assigned to one employee to ensure adherence to the process and allow for sufficient contract planning. **Recommendation fully implemented.**	
			FINDING#3: *Contract agreements need revisions.* **RECOMMENDATION:** a) Future contracts should require use of the AWARE case management system. b) DBS management should ensure that contract agreements include specific sanctions for non-performance of tasks required of contractors. Sanctions should include specific steps for prorating contractor payments if minimum contract measures are not met. c) Performance standards should be incorporated into all contract types as soon as practical to provide	The Blind Babies contracts (these contracts are effective July 1 through June 30) included language that mandated the use of AWARE for entering client case notes and actual services provided to clients based on their Individualized Plan. The service providers understood that actual services and case notes were to be entered on all contracts. This contract cycle, October 1, 2008 through September 30, 2009, all other DBS contracts (Vocational Rehabilitation, Transition Services, Independent Living and Supported Employment) will be revised to require use of	

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| | | | guidance to providers and ensure greater accountability over contractor performance.

. | the AWARE Case Management System. Performance standards have been developed for all contract types and will be incorporated into the contracts in the next contracting cycle. These standards were developed by assigned workgroups composed of DBS and Service Provider employees using an outside facilitator. Milestone: Include Standards and Indicators Attachment in all contracts that do not have them (Vocational Rehabilitation, VR-Transition Services and Independent Living) by October 1, 2008. Begin a workgroup for Supported Employment contracts during July 2008 and complete a Standards and Indicators Attachment by September 15, 2008.

There is no provision in the Florida Statutes to include contract language that imposes remedies (sanctions or penalties) or rewards. The DBS has cancelled several contracts over the last three years because of non-performance of the contractor. However, the DBS will craft language that identifies remedies, rewards and monitoring procedures and ensure the DOE Contracting Office approves the new contract language prior to including it in the current contracts. Milestone: Begin workgroup during July 2008 and complete new contract language by December 31, 2008.

Six-Month Follow-up January 12, 2009
Status: The consultant and workgroup | |

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REPORT NUMBER CODE	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**
				established to develop the cost analysis and funding formula is also charged with developing sanctions for contract nonperformance. The sanctions will be included in the 2009-10 contracts. Contract performance standards have been developed for all CRP contracts and are included in the 2008-09 contracts. A DBS/CRP workgroup is scheduled the week of January 12, 2009, to review existing standards and revise as determine appropriate. Due Date: March 31, 2009.	
				OIG staff verified inclusion of contract performance standards in 2009-2010 contacts. We will evaluate contract sanction provisions when results of the PCG study are provided for our review.	
				Recommendation implementation pending.	
			FINDING #4: C*ontract requirements for client referrals need revision.* **RECOMMENDATION:** The referenced language should be revised or deleted from DBS contracts where the provision is not reasonably attainable. Provisions should be made to begin effectively tracking client referrals in the AWARE system if DBS management determines this to be beneficial.	The referral process will be further developed in concert with the Community Rehabilitation Providers. A likely solution will involve a measure that reflects the Community Rehabilitation Providers requirement to obtain referrals from their outreach activities and a DBS requirement to have a referral measure. Milestone: Begin workgroup during July 2008 and complete new contract language by September 1, 2008. **Six-Month Follow-up January 12, 2009**	

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REPORT NUMBER CODE	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**

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Status: The contract clause excusing the contract provider from meeting the number served if the Division does not make sufficient referrals has been removed from provider contracts effective in the 2008-09 contracts. In addition, the Division is working with contract providers to transfer responsibility for intake and eligibility functions related to the Blind Babies and Independent Living contracts from the DBS Districts to the contract provider. This will allow contract providers to receive the benefits of case finding and will integrate both provider responsibility and accountability pertaining to the number of clients served. Consequently, sanctions for nonperformance can be appropriately employed.

Recommendation fully implemented.

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FINDNG #5: *Contract closeout was not performed.*

RECOMMENDATION: A documented closeout process should be routinely performed for all contracts to determine whether the Division received services it paid for.   Results should be: reported to executive management; used for negotiations on future contracts; and, if applicable, used to assess liquidated damages/sanctions for non-performance/non-compliance.

</td><td>

The Division of Blind Services management will develop a checklist document to assist in the closeout process of the contracting cycle and include it in the DBS contract monitoring procedures manual.   Milestone: Develop a contract closeout checklist and revise the DBS contract monitoring procedures manual to include a contract closeout checklist during July 2008.

<u>**Six-Month Follow-up January 12, 2009**</u>
Status: Contract close out was conducted on all contracts for the 2007-08 periods. The 2008-09 provider contracts will be evaluated

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				and the results will be filed in the primary provider contract file. For FY 2008-09 the contract close out process will be concluded the 4th quarter of the 2008-09 contract period with projections for number served for the final quarter. Additionally, consideration will be given to performance of the 4th quarter contract period. The close out evaluations will be utilized to determine contracts for the subsequent contract period.	
				OIG staff learned from DBS management that their closeout process involves DBS Program Consultants determining which factors need to be included in a checklist. These factors were then included in a report entitled Summary of Project Accomplishments. A summary of project accomplishments could be generated at any point during the contract period through the AWARE case management system. A formalized procedure had not been developed. Each program consultant was said to be responsible for ensuring that the closeout process is completed for every provider.	
				OIG **recommends** that the closeout process to be observed by the program consultants be documented in a formal written procedure. Ideally, the process would address not only service accomplishments (a comparison of actual clients served to the contracted minimum), but other contract requirements such as adequacy of invoicing, sufficiency of	

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				AWARE case documentations, proper certification of staff members, submission of required reports (if applicable), etc. The written procedure could also specify how and when the information is communicated to DBS executive management and how the results would be used for negotiations on future contracts. **Recommendation implementation pending.**	
			FINDNG #6: *Many contracts resulted in fewer clients served than required.* **RECOMMENDATION:** DBS management should further analyze contractor performance for the 2006-07 contract period to determine why some contractor performance was unsatisfactory. Management should direct that more timely and effective contract oversight be exercised to help ensure contract providers serve clients in accordance with the contracts. Future contracts should provide monetary sanctions for non-performance by contractors. Consideration of a contract type other than fixed price may be prudent.	The AWARE Case Management System was implemented on October 6, 2006. There were response time problems and issues involving the data entry of Actual Services by service providers. This resulted in inaccurate and incomplete reporting of results. The design and response issues were resolved during June 2008 when a new data entry module was implemented. DBS management will ensure that an analysis of the 2006-2007 contract period is conducted to determine the trends in performance for all contracts. New reports have been designed to identify contract measures and results to assist in the contract analysis. Milestone: New reports and analyses will be completed during July 2008. <u>Six Month Follow-up January 12, 2009</u> **Status:** The number of clients served in the provider contracts will be based on the actual number served the previous contract period and the first 3 quarters of the current contract	

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
				period. The required number of clients served in provider contracts will be a factor in funding formula developed in concert with the selected consultant and the DBS/CRP workgroup. The alignment of the required number of clients served and the actual historical served will be reflected in the 2009-10 contracts.	
				DBS actions taken focus on improving accuracy of the number of clients projected to be served by contract providers. As noted in the audit recommendation, we advised that management also direct that more effective contract oversight be exercised to help ensure contract providers serve clients in accordance with contract terms.	
				Recommendation fully implemented.	
			FINDING #7: *Reporting of actual contract results is not accurate.* **RECOMMENDATION:** DBS management should provide guidance in the form of written procedures and training to contract provider staff to ensure that contract results are accurately input to the AWARE system. DBS review and validation of reported results may be needed. Corrections should be made to the AWARE reporting methodologies to ensure accurate reporting of contract results.	DBS will continue to provide training and follow-up technical assistance to ensure that provider staff has the tools and knowledge to accurately input data into the AWARE system. Procedures for entering Actual Services were developed by the AWARE vendor, Alliance Enterprises, Inc., and were provided during training prior to implementation of the AWARE system. New reports have been designed to identify contract measures and results to assist in contract analyses. Milestone: New reports will be completed during July 2008 and service providers that require additional training will be identified and scheduled for	

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training during July 2008.

Six-Month Follow-up January 12, 2009
Status: The AWARE client database was implemented statewide effective October 6, 2006, and therefore coincided with the audit period covered.   Inherent problems were discovered the first year of implementation which have since been corrected. Modifications to the database have resulted in a more user friendly system and consequently errors noted in the finding have either been eliminated or significantly reduced. Additionally, updated manuals and related materials were made available to DBS counselors and contract providers on November 19, 2008, and November 24, 2008, respectively.   The DBS Database Manager periodically transmits system updates to ensure that DBS staff and contract providers remain current on system modifications. Monitoring procedures include a review of client data and invoices to ensure accurate reporting of services.

Recommendation fully implemented

FINDING #8: *Contract payment processing can be improved.*

RECOMMENDATION: DBS management should ensure that contract payments are processed properly. Efforts should be made to determine why AWARE generated payments did not agree with the detailed

DBS management will ensure that contract payments are processed properly. Additionally, DBS will provide guidance to assist DBS contract manager staff as well as contract provider staff in processing payments and invoices timely and accurately. DBS will also provide written guidance on preparing

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			support. Contract managers should not approve contract provider invoices for payment unless they have timely and complete support. Operating procedures should be prepared to direct both DBS and contract provider staff on how contract payment processing should occur. Additionally, written procedures should be prepared to provide guidance in the preparation of AWARE case notes.	AWARE case notes and develop an invoice activity report that will identify the number of days that have elapsed between the DRAFT and SUBMIT cycle, between the SUBMIT and APPROVE cycle and between the APPROVE and RELEASE for PAYMENT cycle. This report will assist all involved parties to track invoice cycle time and adjust as needed. Milestone: Training, new reports and written procedures will be completed by September 15, 2008.	
				Six-Month Follow-up January 12, 2009 **Status:** Written guidance was provided to both DBS staff and Community Rehabilitation providers on December 8, 2008, regarding documenting actual services, invoicing requirements, and the approval process. In addition, a conference call was held on July 23, 2008, with providers and DBS to discuss invoicing and documenting actual services. This finding will be concluded once written guidance has been provided regarding documentation of actual services. Due Date: January 30, 2009.	
				OIG staff reviewed the written guidance provided to DBS staff and Community Rehabilitation providers noted above. It communicated the importance of submitting invoices in a timely manner for approval prior to payment. DBS management indicated that additional guidance regarding documenting actual services is still in process.	

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(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
				Recommendation implementation pending	
			FINDING #9: *Supplemental payments were made to contract providers.*	DBS has prepared contract amendments on current contracts to include all contracted services. Milestone: Contract amendments will be effective during June 2008.	
			RECOMMENDATION: When necessary, contract amendments should be used to authorize expenditure of contract funds in excess of the established contract amount. AWARE authorizations should only be used when payments benefit specific clients.	**Six-Month Follow-up January 12, 2009** Contract amendments were issued effective July 2008 and included administrative costs related to AWARE. The 2008-09 provider contracts include the AWARE costs and this will be a factor in the 2009-10 funding formula.	
				Recommendation fully implemented	
			FINDING #10: *Overpayments for client services occurred.*	DBS will be reviewing the alignment of our current boundaries and determine the most practical solution that will ensure that contractors are adequately serving their designated districts. Milestone: A review of current contract boundaries will be completed during July 2008.	
			RECOMMENDATION: DBS should ensure that contractors provide services in accordance with agreement terms. Because this practice may be occurring in other districts, management should communicate these requirements to all DBS staff responsible for approving such payments.	**Six-Month Follow-up January 12, 2009** **Status**: Boundaries of contract providers were reviewed and reflected in the contract amendments effective July 2008. The 2008-09 contracts reflect clear boundaries for the provision of services. Additionally, the contract process for the 2009-10 contract	

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				periods includes further review of the boundaries and adjustments will be made as determined appropriate.	
				Recommendation fully implemented	
			FINDING #11: *Contract monitoring needs improvement.* **RECOMMENDATION:** DBS management should ensure that contracts are monitored in accordance with established procedures.	DBS management will ensure that contracts are monitored in accordance with established procedures by the district administrators that are designated as contract managers. Milestone: The district administrators that are designated as contract managers will comply with the DBS "Contract Monitoring and Compliance Procedures" effective immediately.	
				Six-Month Follow-up January 12, 2009 **Status:** While the Monitoring Procedure Manual is in the draft form of completion, the procedures have been implemented. Monitoring responsibility has been centralized to ensure consistent interpretation of contract standards. Effective the 2009-10 contract periods, DBS Program consultants will assume the responsibility of Contract Manager for their respective programs. Due Date: January 30, 2009.	
				Recommendation implementation pending	
			FINDING #12: *Procedures should be improved.* **RECOMMENDATION:** Management should analyze all core activities performed by DBS staff members in	DBS management will work to develop standardized operating procedures manuals to supplement the policies and procedures currently developed and adopted. Milestone:	

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REPORT NUMBER	**PERIOD ENDING CODE**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**
			district offices and prepare detailed standardized operating procedures that will guide employees on all activities important to the Division's mission.	Standardized operating procedure manuals will be prepared and promulgated by December 31, 2008.	
				Six-Month Follow-up January 12, 2009 **Status:** Development of written standard operating procedures is in process. Due Date: May 30, 2009.	
				OIG staff will review written standard operating procedures when they are completed and implemented	
				Recommendation implementation pending	
			FINDING #13: *Access rights to approve purchase authorizations need to be addressed.*	DBS management re-evaluated transaction approval limits and lower levels have been established for all approvers. Approval rights have been delineated to designated personnel in the AWARE system. Also management has identified a primary person to serve as backup in the event of a necessary emergency approval. Milestone: Completed during May 2008.	
			RECOMMENDATION: a) DBS management should adopt written procedures to ensure only authorized staff are given AWARE system access to approve authorizations. b) Approval access should be limited to employees who have a working knowledge of the specific transactions being approved. Approval of authorizations by the Division Office in a backup capacity should be limited. AWARE technical support employees should not be given the ability to approve authorizations. Transaction approval limits should be re-evaluated and set to lower levels.	**Six-Month Follow-up January 12, 2009** **Status**: Transactional approval limits were reduced on May 28, 2008. The Bureau Chief of Client services will be responsible for approving transactions forwarded to Headquarters in the absence of the District Administrator. Written procedures for authorization and approvals were developed and presented to the Rehabilitation Council	

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				for the Blind on July 17, 2008. Policy 6.1: Requesting and Authorizing Purchases is attached for your review. DBS management indicated that AWARE authorization approval limits have been lowered to $25,000 per transaction. We were also informed that only three positions at the Division Office will be authorized to approve authorization in a backup capacity, those being the Bureau Chief of Client Services, the Deputy Division Director, and the Division Director. **Recommendation fully implemented**	
			FINDING #14: *Purchasing practices need to be improved.* **RECOMMENDATION:** a) AWARE authorizations should only be used for case management when there is a specific individual who will be served or benefited. The DOE Purchasing Administrator should be contacted for advice on procurement of client products and services. b) Policies and procedures should be prepared to guide DBS staff on the types of purchases to be made using the AWARE system. To maintain an effective level of internal control, AWARE authorizations should be used only in a case management capacity when there is a specific client that will be served or benefited. c) DOE guidelines should be followed regarding	DBS management concurs with all recommendations for improving purchasing practices. DBS is in the process of preparing policies and procedures that will address the following: AWARE authorizations utilization, appropriate purchases using the AWARE system, how and when to use cooperative agreements, and authorizations for advance payments. Milestone: DBS policies and procedures on purchasing will be prepared and promulgated by June 2008. **Six-Month Follow-up January 12, 2009** **Status:** Development of written standard operating procedures is in process. Due Date: May 30, 2009. OIG staff will review written standard	

(1) REPORT NUMBER	(2) PERIOD ENDING CODE	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
			appropriate procurement methods to use. Direct orders or contracts should be used when appropriate. d) DBS should develop policy regarding use of cooperative agreements in procuring client services. e) Advance payments to vendors should not be made unless authorized and in accordance with Florida Statutes. f) Contracts should only be signed by the Commissioner of Education or a person who has been formally delegated to sign for the Commissioner. State-owned tangible personal property should be accounted for in accordance with applicable laws and rules.	operating procedures when they are completed and implemented. **Recommendation implementation pending**	
			FINDING #15: *Payment processing for purchase authorizations should be improved.* **RECOMMENDATION:** DBS management should ensure (preferably via written operating procedures) that purchasing tasks are performed properly. Authorizations should be issued before products or services are initiated. All purchases should be documented with adequate support and justification for amounts paid.	DBS management will develop standardized operating procedures that will address the recommendations listed. Milestone: Standardized operating procedure manuals will be prepared and submitted to the OIG for review by June 30, 2008. **Six-Month Follow-up January 12, 2009** **Status:** Development of written operating procedures is in process. Due Date: May 30, 2009. OIG staff will review written operating procedures when they are completed and implemented. **Recommendation implementation pending**	

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
			FINDING #16: *Payments of cash advances to clients by contract providers occurred.* **RECOMMENDATION:** Written procedures should be prepared to direct DBS staff on how maintenance is to be processed.	DBS will develop standardized operational procedures to guide staff on how maintenance is to be processed. Milestone: Standardized operating procedure manuals will be prepared and submitted to the OIG for review by June 30, 2008. **Six-Month Follow-up January 12, 2009** **Status:** Development of written standard operating procedures is in process. Due Date: May 30, 2009. OIG staff will review written standard operating procedures when they are completed and implemented. **Recommendation implementation pending**	
			FINDING #17: *Equipment purchases were made in advance of needs.* **RECOMMENDATION:** DBS management should adopt policies and procedures that ensure purchases of equipment are made only for eligible clients whose case files support the need for such equipment. OIG staff reviewed the written guidance provided to DBS staff and Community Rehabilitation providers noted above. It communicated the importance of submitting invoices in a timely manner for approval prior to payment. DBS management indicated that additional guidance regarding documenting actual services is still in process.	DBS management will adopt policies and procedures that ensure purchase of equipment are made for eligible cases only. Milestone: Standardized operating procedure manuals will be prepared and submitted to the OIG for review by June 30, 2008. **Six-Month Follow-up January 12, 2009** **Status**: Development of written standard operating procedures is in process. Due Date: May 30, 2009. OIG staff will review written standard operating procedures when they are completed and implemented	

Department: Education

Director of Auditing: Greg White

Budget Entity: Division of Blind Services

Phone Number: 850-245-9416

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
			.	Recommendation implementation pending	

Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): **Education/ Division of Blind Servics**	
Agency Budget Officer/OPB Analyst Name: **Kurt Ponchak**	

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)					
	481800					
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 (FCO) set to TRANSFER CONTROL for DISPLAY status only? **(CSDI)**	Yes					
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? **(CSDI)**	Yes					
AUDITS:						
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. **(EXBR, EXBA)**	Yes					
1.4 Has security been set correctly? **(CSDR, CSA)**	Yes					
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.						
2. EXHIBIT A (EADR, EXA)						
2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Yes					
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes					
2.3 Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Yes					
2.4 Have the coding guidelines in *Section 3* of the LBR Instructions (pages 15 through 27) been followed?	Yes					
3. EXHIBIT B (EXBR, 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					
AUDITS:						
3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? **(NACR, NAC - Report should print "No Negative Appropriation Categories Found")**	Yes					
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? **(EXBR, EXBC - Report should print "Records Selected Net To Zero")**	Yes					
TIP Generally look for and be able to fully explain significant differences between A02 and A03.						
TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.						

	Program or Service (Budget Entity Codes)					
Action	481800					

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 59 of the LBR Instructions? | Yes |
| 4.2 | Is the program component code and title used correct? | Yes |

5. EXHIBIT D-1 (ED1R, EXD1)

| 5.1 | Are all object of expenditures positive amounts? (This is a manual check.) | Yes |

AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? **(ED1R, XD1A - Report should print "No Differences Found For This Report")**	Yes
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? **(EXBR, EXBB - Negative differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? **(EXBR, EXBD - Differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Minor diff. due to rounding

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

| 6.1 | Are issues appropriately aligned with appropriation categories? | Yes |

7. EXHIBIT D-3A (EADR, ED3A)

| 7.1 | Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.) | Yes |

	Action	Program or Service (Budget Entity Codes)					
		481800					
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Yes					
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 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 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.)	N/A					
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A					
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A					
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A					
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A					
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #10-002?	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 not be deleted. **(PLRR, PLMO)**	N/A					
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A					
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A					
7.14	Do the amounts reflect appropriate FSI assignments?	Yes					
7.15	Do the issues relating to *salary and benefits* have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A					
7.16	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A					
7.17	Are the issues relating to *major audit findings and recommendations* properly coded (4A0XXX0, 4B0XXX0)?	N/A					
AUDIT:							
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. **(EADR, FSIA - Report should print "No Records Selected For Reporting")**	Yes					
7.19	Does the General Revenue for 160XXXX issues net to zero? **(GENR, LBR1)**	Yes					

		481800					
7.20	Does the General Revenue for 180XXXX issues net to zero? **(GENR, LBR2)**	N/A					
7.21	Does the General Revenue for 200XXXX issues net to zero? **(GENR, LBR3)**	Yes					
7.22	Have FCO appropriations been entered into the nonrecurring column A04? **(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))**	N/A					
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run **OADA/OADR** from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.						
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 70 of the LBR Instructions.						
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.						
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).						
TIP	If an appropriation made in the FY 2009-10 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)

		481800					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes					
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Yes					
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Yes					
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A					
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes					
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling $100,000 or more for the fiscal year?	N/A					
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A					

	Program or Service (Budget Entity Codes)					
Action	481800					

8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to *section 215.32(2)(b), Florida Statutes* - including the Schedule ID and applicable legislation?	N/A					
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Yes					
8.10	Are the statutory authority references correct?	Yes					
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A					
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A					
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes					
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes					
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes					
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes					
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A					
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Yes					
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes					
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A					
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes					
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling $100,000 or more.)	Yes					
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes					
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes					
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes					
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes					
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes					
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes					
AUDITS:							
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes					

8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? **(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")**	Yes				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. **(SC1R, DEPT)**	Yes				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

9. SCHEDULE II (PSCR, SC2)

AUDIT:

9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? **(BRAR, BRAA - Report should print "No Records Selected For This Request")** Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See *Base Rate Audit* on page 156 of the LBR Instructions.)	Yes				

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	Yes				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use **OADI** or **OADR** to identify agency other salary amounts requested.	N/A				

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					

12. SCHEDULE VIIIA (EADR, SC8A)

12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				

13. SCHEDULE VIIIB-1

13.1	This schedule is not required in the October 15, 2009 LBR submittal.					

14. SCHEDULE VIIIB-2 (EADR, S8B2)

14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Yes				

15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)

15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to *section 216.023(4) (b), Florida Statutes,* the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Yes				

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

		Program or Service (Budget Entity Codes)					
	Action	481800					
15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (**GENR, ACT1**)	Yes					
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (**Audit #1 should print "No Activities Found"**)	Yes					
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (**Audit #2 should print "No Operating Categories Found"**)	N/A					
15.6	Has the agency provided the necessary demand (Record Type 5) for all activities which should appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes					
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (**Audit #4 should print "No Discrepancies Found"**)	Yes					
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
16. MANUALLY PREPARED EXHIBITS & SCHEDULES							
16.1	Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Yes					
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes					
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes					
AUDITS - GENERAL INFORMATION							
TIP	Review *Section 6: Audits* of the LBR Instructions for a list of audits and their descriptions.						
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.						
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)							
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A					
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A					
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A					
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A					
17.5	Are the appropriate counties identified in the narrative?	N/A					
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
18. FLORIDA FISCAL PORTAL							
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes					

State of Florida
Department of Education
Private Colleges and Universities

2010-11
Exhibits or Schedules

State of Florida
Department of Education
Private Colleges and Universities

2010-11
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: **48 EDUCATION**
Trust Fund Title: **FEDERAL GRANTS TRUST FUND**
Budget Entity: **48190000 - PRIVATE COLLEGES/UNIV**
LAS/PBS Fund Number: **2261**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	-	(F)	-	-
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	-	(K)	-	- **

Notes:

    *SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **FEDERAL GRANTS TRUST FUND**
LAS/PBS Fund Number: **2261** **BE 48190000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 | 0.00 | (A)

Add/Subtract:

| 0.00 | (B)

Other Adjustment(s):

| | (C)

| | (C)

ADJUSTED BEGINNING TRIAL BALANCE: | 0.00 | (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | 0.00 | (E)

DIFFERENCE: | 0.00 | (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Education/Private Colleges and Universities 48190000

Agency Budget Officer/OPB Analyst Name: Pamela Bunkley

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)					
	48190000					

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

2. EXHIBIT A (EADR, EXA)

2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Yes					
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes					
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Yes					
2.4	Have the coding guidelines in *Section 3* of the LBR Instructions (pages 15 through 27) been followed?	Yes					

3. EXHIBIT B (EXBR, 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					
AUDITS:							
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? **(NACR, NAC - Report should print "No Negative Appropriation Categories Found")**	Yes					
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? **(EXBR, EXBC - Report should print "Records Selected Net To Zero")**	Yes					
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.						

		Program or Service (Budget Entity Codes)				
Action		48190000				

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 59 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? **(ED1R, XD1A - Report should print "No Differences Found For This Report")**	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? **(EXBR, EXBB - Negative differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? **(EXBR, EXBD - Differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Yes				

TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Yes				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 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 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.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #10-002?	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?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Yes				
7.15	Do the issues relating to *salary and benefits* have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A				

		48190000					
7.16	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A					
7.17	Are the issues relating to *major audit findings and recommendations* properly coded (4A0XXX0, 4B0XXX0)?	N/A					
AUDIT:							
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. **(EADR, FSIA - Report should print "No Records Selected For Reporting")**	Yes					
7.19	Does the General Revenue for 160XXXX issues net to zero? **(GENR, LBR1)**	N/A					
7.20	Does the General Revenue for 180XXXX issues net to zero? **(GENR, LBR2)**	N/A					
7.21	Does the General Revenue for 200XXXX issues net to zero? **(GENR, LBR3)**	N/A					
7.22	Have FCO appropriations been entered into the nonrecurring column A04? **(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))**	N/A					
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run **OADA/OADR** from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.						
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 70 of the LBR Instructions.						
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.						
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).						
TIP	If an appropriation made in the FY 2009-10 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.						
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level *or* SC1R, SC1D - Department Level)							
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes					
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Yes					

		Program or Service (Budget Entity Codes)				
	Action	48190000				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling $100,000 or more for the fiscal year?	N/A				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to *section 215.32(2)(b), Florida Statutes* - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Yes				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				

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.)	N/A					
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A					
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A					
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A					
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes					
8.27	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?	N/A					
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A					
AUDITS:							
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes					
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? **(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")**	Yes					
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. **(SC1R, DEPT)**	Yes					
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!						
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.)						
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.						
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.						

9. SCHEDULE II (PSCR, SC2)

AUDIT:							
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? **(BRAR, BRAA - Report should print "No Records Selected For This Request")** Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A					

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	N/A					
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use **OADI** or **OADR** to identify agency other salary amounts requested.	N/A					

	Program or Service (Budget Entity Codes)				
Action	48190000				

11. SCHEDULE IV (EADR, SC4)

		48190000				
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)

		48190000				
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				

13. SCHEDULE VIIIB-1

13.1	This schedule is not required in the October 15, 2009 LBR submittal.					

14. SCHEDULE VIIIB-2 (EADR, S8B2)

		48190000				
14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Yes				

15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)

		48190000				
15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to *section 216.023(4)(b), Florida Statutes,* the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Yes				

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

		48190000				
15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (**GENR, ACT1**)	Yes				
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (**Audit #1 should print "No Activities Found"**)	Yes				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (**Audit #2 should print "No Operating Categories Found"**)	N/A				
15.6	Has the agency provided the necessary demand (Record Type 5) for all activities which should appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (**Audit #4 should print "No Discrepancies Found"**)	Yes				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

16. MANUALLY PREPARED EXHIBITS & SCHEDULES

		48190000				
16.1	Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				

Action	Program or Service (Budget Entity Codes)					
	48190000					
16.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes					

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

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)

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

18. FLORIDA FISCAL PORTAL

18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes				

State of Florida
Department of Education
Student Financial Aid Program - State

2010-11
Exhibits or Schedules

State of Florida
Department of Education
Student Financial Aid Program - State

2010-11
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48200200 - STUDENT FINANCIAL AID PROG-STATE**
Fund: **2240-STATE STUDENT FIN ASSISTANCE TRUST FUND**

(1)	**(2)**	**(3)**	**(4)**
	ACTUAL	**ESTIMATED**	**REQUEST**
FUNDING SOURCE - STATE	**FY 2008 - 2009**	**FY 2009 - 2010**	**FY 2010 - 2011**
Ethics in Business	4,205,185	0	0
Teacher Scholarship Loan Payments	0	114,636	71,798
Interest	0	110,909	110,909
Jose Marti	183,568	0	0
Inactive Federal Grant/Paul Douglas	702,321	0	0
FUNDING SOURCE - NON-STATE			
TOTALS*	**5,091,074**	**225,545**	**182,707**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: EDUCATION
Trust Fund Title: EDUCATIONAL ENHANCEMENT TRUST FUND
Budget Entity: 48200200 - STUDENT FINANCIAL AID PROGRAM - STATE
LAS/PBS Fund Number: 2178

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	15,582.35	(A)		15,582.35
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	15,582.35	(F)	-	15,582.35
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: <u>Anticipated Transfer To 48250400/2178</u>	15,582.35	(J)		15,582.35
Unreserved Fund Balance, 07/01/09	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **STATE STUDENT FINANCIAL ASSISTANCE TRUST FUND**
Budget Entity: **48200200 - STUDENT FINANCIAL AID PROGRAM - STATE**
LAS/PBS Fund Number: **2240**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	792,339.58	(A)		792,339.58
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	5,110,896.04	(C)		5,110,896.04
ADD: Outstanding Accounts Receivable	2,229,526.32	(D)		2,229,526.32
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	8,132,761.94	(F)	-	8,132,761.94
LESS Allowances for Uncollectibles	2,155,287.51	(G)		2,155,287.51
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	511.08	(I)		511.08
LESS: Reserve for Paul Douglas and Jose Marti Programs	885,889.00	(J)		885,889.00
Unreserved Fund Balance, 07/01/09	**5,091,074.35**	(K)	-	**5,091,074.35** **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: 48 EDUCATION
Trust Fund Title: FEDERAL GRANTS TRUST FUND
Budget Entity: 48200200 - STUDENT FINANCIAL AID PROGRAM - STATE
LAS/PBS Fund Number: 2261

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	-	(F)	-	-
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	-	(K)	-	- **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: **48 EDUCATION**
Trust Fund Title: **STUDENT LOAN OPERATING TRUST FUND**
Budget Entity: **48200200-STUDENT FIN AID PROGRAM - STATE**
LAS/PBS Fund Number: **2397**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	-	(F)	-	-
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	-	(K)	-	- **

Notes:

   *SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: 48 EDUCATION
Trust Fund Title: EDUCATIONAL ENHANCEMENT TRUST FUND
LAS/PBS Fund Number: 2178   BE: 48200200

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   15,582.35 (A)

Add/Subtract:

(B)

Other Adjustment(s):

Anticipated Transfer To 48250400/2178   (15,582.35) (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: 0.00 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   0.00 (E)

DIFFERENCE: 0.00 (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **STATE STUDENT FINANCIAL ASSISTANCE TRUST FUND**
LAS/PBS Fund Number: **2240**   **BE: 48200200**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   **5,976,963.35** (A)

Add/Subtract:

(B)

Other Adjustment(s):

Reserve for Paul Douglas and Jose Marti Programs   (885,889.00) (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: **5,091,074.35** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **5,091,074.35** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **FEDERAL GRANTS TRUST FUND**
LAS/PBS Fund Number: **2261**   **BE: 48200200**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 | 0.00 | (A)

Add/Subtract:

    | (B)

Other Adjustment(s):

    | (C)

    | (C)

ADJUSTED BEGINNING TRIAL BALANCE: | 0.00 | (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | 0.00 | (E)

DIFFERENCE: | 0.00 | (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **STUDENT LOAN OPERATING TRUST FUND**
LAS/PBS Fund Number: **2397** **BE: 48200200**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 | 0.00 |(A)

Add/Subtract:

| 0.00 |(B)

Other Adjustment(s):

| |(C)

| |(C)

ADJUSTED BEGINNING TRIAL BALANCE: | 0.00 |(D)

UNRESERVED FUND BALANCE, SCHEDULE IC | 0.00 |(E)

DIFFERENCE: | 0.00 |(F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/ Student Financial Aid Program-State
Agency Budget Officer/OPB Analyst Name: Pam Bunkley

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)				
	48200200				
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 (FCO) set to TRANSFER CONTROL for DISPLAY status only? **(CSDI)**	Yes				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? **(CSDI)**	Yes				
AUDITS:					
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. **(EXBR, EXBA)**	Yes				
1.4 Has security been set correctly? **(CSDR, CSA)**	Yes				
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					
2. EXHIBIT A (EADR, EXA)					
2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in *Section 3* of the LBR Instructions (pages 15 through 27) been followed?	Yes				
3. EXHIBIT B (EXBR, 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.	Yes				

	Action	Program or Service (Budget Entity Codes)					
		48200200					

AUDITS:							
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? **(NACR, NAC - Report should print "No Negative Appropriation Categories Found")**	Yes					
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? **(EXBR, EXBC - Report should print "Records Selected Net To Zero")**	Yes					
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.						
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.						
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 59 of the LBR Instructions?	Yes					
4.2	Is the program component code and title used correct?	Yes					
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.						

5. EXHIBIT D-1 (ED1R, EXD1)							
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes					

AUDITS:							
5.2	Do the fund totals agree with the object category totals within each appropriation category? **(ED1R, XD1A - Report should print "No Differences Found For This Report")**	Yes					
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? **(EXBR, EXBB - Negative differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes					

		Program or Service (Budget Entity Codes)				
Action		48200200				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? **(EXBR, EXBD - Differences need to be corrected in Column A01.)** ***Please note that the LBR Instructions reference the wrong B column.***	Yes				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

	Action	Program or Service (Budget Entity Codes)					
		48200200					

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Yes

7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Yes
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Yes
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 of the LBR Instructions?	NA
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?	NA
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	NA
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.	NA
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.	NA
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes

	Program or Service (Budget Entity Codes)				
Action	48200200				
7.9 Does the issue narrative reference the specific county(ies) where applicable?	NA				

	Program or Service (Budget Entity Codes)					
Action	48200200					
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 #10-002?	NA					
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)**	NA					
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	NA					
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	NA					
7.14 Do the amounts reflect appropriate FSI assignments?	Yes					
7.15 Do the issues relating to *salary and benefits* have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	NA					
7.16 Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	NA					
7.17 Are the issues relating to *major audit findings and recommendations* properly coded (4A0XXX0, 4B0XXX0)?	NA					
AUDIT:						
7.18 Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. **(EADR, FSIA - Report should print "No Records Selected For Reporting")**	Yes					
7.19 Does the General Revenue for 160XXXX issues net to zero? **(GENR, LBR1)**	Yes					
7.20 Does the General Revenue for 180XXXX issues net to zero? **(GENR, LBR2)**	NA					
7.21 Does the General Revenue for 200XXXX issues net to zero? **(GENR, LBR3)**	NA					
7.22 Have FCO appropriations been entered into the nonrecurring column A04? **(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))**	NA					

		Program or Service (Budget Entity Codes)					
	Action	48200200					

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 64 through 70 of the LBR Instructions.						
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.						
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).						
TIP	If an appropriation made in the FY 2009-10 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.						

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - **Budget Entity Level** *or* SC1R, SC1D - **Department Level**)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes					
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Yes					
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Yes					
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	NA					
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes					
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling $100,000 or more for the fiscal year?	Yes					

	Action	Program or Service (Budget Entity Codes)				
		48200200				
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?	NA				

Action	Program or Service (Budget Entity Codes)				
	48200200				
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to *section 215.32(2)(b), Florida Statutes* - including the Schedule ID and applicable legislation?	NA				
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Yes				

	Action	Program or Service (Budget Entity Codes)				
		48200200				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	NA				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	NA				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Yes				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	NA				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling $100,000 or more.)	NA				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes				
8.24	Are prior year September operating reversions appropriately shown in column A01?	NA				
8.25	Are current year September operating reversions appropriately shown in column A02?	NA				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes				

	Action	Program or Service (Budget Entity Codes)				
		48200200				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? **(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")**	Yes				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. **(SC1R, DEPT)**	Yes				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? **(BRAR, BRAA - Report should print "No Records Selected For This Request")** Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See *Base Rate Audit* on page 156 of the LBR Instructions.)	NA				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	NA				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use **OADI** or **OADR** to identify agency other salary amounts requested.	NA				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	NA				
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)						

	Program or Service (Budget Entity Codes)					
Action	48200200					

12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes					

13. SCHEDULE VIIIB-1

13.1	This schedule is not required in the October 15, 2009 LBR submittal.						

14. SCHEDULE VIIIB-2 (EADR, S8B2)

14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Yes					

15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)

15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to *section 216.023(4)(b), Florida Statutes,* the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes					
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Yes					

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? **(GENR, ACT1)**	Yes					
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? **(Audit #1 should print "No Activities Found")**	NA					
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? **(Audit #2 should print "No Operating Categories Found")**	NA					
15.6	Has the agency provided the necessary demand (Record Type 5) for all activities which should appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes					
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? **(Audit #4 should print "No Discrepancies Found")**	Yes					
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						

Action	Program or Service (Budget Entity Codes)					
	48200200					

16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				
AUDITS - GENERAL INFORMATION						
TIP	Review *Section 6: Audits* of the LBR Instructions for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
18. FLORIDA FISCAL PORTAL						
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes				

State of Florida
Department of Education
Student Financial Aid Program - Federal

2010-11
Exhibits or Schedules

State of Florida
Department of Education
Student Financial Aid Program - Federal

2010-11
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: **48 EDUCATION**
Trust Fund Title: **FEDERAL GRANTS TRUST FUND**
Budget Entity: **48200300 - STU FIN AID PGM/FED**
LAS/PBS Fund Number: **2261**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	13,812.14	(A)		13,812.14
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: Anticipated Grant Revenue	189,227.87	(E)		189,227.87
Total Cash plus Accounts Receivable	**203,040.01**	(F)	**-**	**203,040.01**
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	127,814.60	(H)		127,814.60
Approved "B" Certified Forwards	75,225.41	(H)		75,225.41
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	**0.00**	(K)	**-**	**0.00** **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title: 48 EDUCATION
Trust Fund Title: STUDENT LOAN OPERATING TRUST FUND
Budget Entity: 48200300 - STU FIN AID PGM/FED
LAS/PBS Fund Number: 2397

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	-	(F)	-	-
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	-	(K)	-	- **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	**48 EDUCATION**
Trust Fund Title:	**FEDERAL GRANTS TRUST FUND**
LAS/PBS Fund Number:	**2261** **BE: 48200300**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   **(114,002.46)** (A)

Add/Subtract:

                                             (B)

    Other Adjustment(s):

Reserve for Encumbrance   (75,225.41) (C)

Anticipated Grant Revenue   189,227.87 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **0.00** (E)

DIFFERENCE: **(0.00)** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **STUDENT LOAN OPERATING TRUST FUND**
LAS/PBS Fund Number: **2397**   **BE: 48200300**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   **0.00** (A)

    Add/Subtract:

         (B)

        Other Adjustment(s):

         (C)

         (C)

ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **0.00** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/ Student Financial Aid Program-Federal

Agency Budget Officer/OPB Analyst Name: Pam Bunkley

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)				
	482003				
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 (FCO) set to TRANSFER CONTROL for DISPLAY status only? **(CSDI)**	Yes				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? **(CSDI)**	Yes				
AUDITS:					
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. **(EXBR, EXBA)**	Yes				
1.4 Has security been set correctly? **(CSDR, CSA)**	Yes				
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					
2. EXHIBIT A (EADR, EXA)					
2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in *Section 3* of the LBR Instructions (pages 15 through 27) been followed?	Yes				
3. EXHIBIT B (EXBR, 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				
AUDITS:					
3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? **(NACR, NAC - Report should print "No Negative Appropriation Categories Found")**	Yes				
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? **(EXBR, EXBC - Report should print "Records Selected Net To Zero")**	Yes				
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					

	Action	Program or Service (Budget Entity Codes)					
		482003					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.						
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 59 of the LBR Instructions?	Yes					
4.2	Is the program component code and title used correct?	Yes					
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.						
5. EXHIBIT D-1 (ED1R, EXD1)							
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes					
AUDITS:							
5.2	Do the fund totals agree with the object category totals within each appropriation category? **(ED1R, XD1A - Report should print "No Differences Found For This Report")**	Yes					
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? **(EXBR, EXBB - Negative differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes					
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? **(EXBR, EXBD - Differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes					
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.						
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.						
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.						
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.						
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)							
6.1	Are issues appropriately aligned with appropriation categories?	Yes					

	Action	Program or Service (Budget Entity Codes)					
		482003					

<table>
<tr><td colspan="2">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.</td><td></td><td></td><td></td><td></td><td></td></tr>
</table>

7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Yes					
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Yes					
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 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 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.)	N/A					
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A					
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A					
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A					
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A					
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #10-002?	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?	N/A					
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A					
7.14	Do the amounts reflect appropriate FSI assignments?	Yes					
7.15	Do the issues relating to *salary and benefits* have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A					

7.16	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A					
7.17	Are the issues relating to *major audit findings and recommendations* properly coded (4A0XXX0, 4B0XXX0)?	N/A					
AUDIT:							
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. **(EADR, FSIA - Report should print "No Records Selected For Reporting")**	Yes					
7.19	Does the General Revenue for 160XXXX issues net to zero? **(GENR, LBR1)**	N/A					
7.20	Does the General Revenue for 180XXXX issues net to zero? **(GENR, LBR2)**	N/A					
7.21	Does the General Revenue for 200XXXX issues net to zero? **(GENR, LBR3)**	N/A					
7.22	Have FCO appropriations been entered into the nonrecurring column A04? **(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))**	N/A					
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run **OADA/OADR** from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.						
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 70 of the LBR Instructions.						
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.						
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).						
TIP	If an appropriation made in the FY 2009-10 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.						
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level *or* SC1R, SC1D - Department Level)							
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes					
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Yes					

	Program or Service (Budget Entity Codes)					
Action	482003					
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Yes					
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A					
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes					
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling $100,000 or more for the fiscal year?	N/A					
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A					
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to *section 215.32(2)(b), Florida Statutes* - including the Schedule ID and applicable legislation?	N/A					
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Yes					
8.10 Are the statutory authority references correct?	Yes					
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A					
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A					
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes					
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes					
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes					
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes					
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A					
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Yes					
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes					
8.20 Are appropriate service charge nonoperating amounts included in Section II?	N/A					
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes					
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling $100,000 or more.)	Yes					

8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes					
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes					
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes					
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes					
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes					
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes					
AUDITS:							
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes					
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? **(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")**	Yes					
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. **(SC1R, DEPT)**	Yes					
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!						
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.)						
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.						
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.						

9. SCHEDULE II (PSCR, SC2)

AUDIT:							
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? **(BRAR, BRAA - Report should print "No Records Selected For This Request")** Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A					

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	N/A					
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use **OADI** or **OADR** to identify agency other salary amounts requested.	N/A					

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	N/A					
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.						

12. SCHEDULE VIIIA (EADR, SC8A)

		Program or Service (Budget Entity Codes)					
	Action	482003					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes					
13. SCHEDULE VIIIB-1							
13.1	This schedule is not required in the October 15, 2009 LBR submittal.						
14. SCHEDULE VIIIB-2 (EADR, S8B2)							
14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Yes					
15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)							
15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to *section 216.023(4)(b), Florida Statutes,* the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes					
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Yes					
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:							
15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? **(GENR, ACT1)**	Yes					
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? **(Audit #1 should print "No Activities Found")**	N/A					
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? **(Audit #2 should print "No Operating Categories Found")**	N/A					
15.6	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes					
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? **(Audit #4 should print "No Discrepancies Found")**	Yes					
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
16. MANUALLY PREPARED EXHIBITS & SCHEDULES							
16.1	Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Yes					
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes					
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes					
AUDITS - GENERAL INFORMATION							
TIP	Review *Section 6: Audits* of the LBR Instructions for a list of audits and their descriptions.						
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.						

	Program or Service (Budget Entity Codes)				
Action	482003				

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)							
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A					
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A					
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A					
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A					
17.5	Are the appropriate counties identified in the narrative?	N/A					
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
18. FLORIDA FISCAL PORTAL							
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes					

State of Florida
Department of Education
Voluntary Prekindergarten Education

2010-11
Exhibits or Schedules

State of Florida
Department of Education
Voluntary Prekindergarten Education

2010-11
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: 48 EDUCATION
Trust Fund Title: FEDERAL GRANTS TRUST FUND
Budget Entity: 48220300 - PREKINDERGARTEN EDUCATION
LAS/PBS Fund Number: 2261

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	-	(F)	-	-
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	-	(K)	-	- **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **FEDERAL GRANTS TRUST FUND**
LAS/PBS Fund Number: **2261**   **BE: 48220300**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 | 0.00 | (A)

Add/Subtract:

| (B)

Other Adjustment(s):

| (C)

| (C)

ADJUSTED BEGINNING TRIAL BALANCE: | 0.00 | (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | 0.00 | (E)

DIFFERENCE: | 0.00 | (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

Budget Entity: K-12 Public Schools/Office of Early Learning   **Phone Number: 850-245-9416**

Note: The responses by AWI were in consultation with Department of Education

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
Auditor General 2009-003	July 1, 2005 – February 28, 2007	Early Learning (VPK) (AWI) Voluntary Prekindergarten Education Program Administered by the Agency for Workforce Innovation	**FINDING #1**: *Data Accuracy and Analysis. AWI Should enhance procedures to promote the accuracy and completeness of the VPK Program data maintained in the Enhanced Field System (EFS).* **RECOMMENDATION:** We recommend that AWI enhance procedures to promote the accuracy and completeness of VPK Program data in EFS. In addition, AWI should continue to periodically perform analyses of the EFS consolidated database and expand the analyses to include comparison of data across coalitions	The EFS is a distributed system and while sufficient for the School Readiness program, such a system could not meet some of the new requirements imposed by the VPK program. Specially, EFS could not track children across coalitions. Recognizing this, AWI created a consolidated database and initial several processes to improve statewide VPK program data accuracy, completeness, and uniformity. The EFS is both technologically and programmatically outdated. A modern system would provide a wide-range of benefits including increased accountability, enhanced communication and cost savings. The AWI has initiated the development of the Early Learning Information System (ELIS). Over the past year, system requirements have been identified and it was determined that the new information system will streamline administrative processes including attendance tracking, eligibility determination, and provider payments. IT will provide parents with easy on-line access to child care resource and referral information along with a wealth of child development and early education information. Additionally, a new system will enhance data sharing capabilities enabling meaningful data exchange between and among agencies that provide services to the same children and families. Finally, it will result in cost savings due to enhanced efficiencies in program operations.	

Note: The responses by AWI were in consultation with Department of Education

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FINDING #2: *EFS VPK Calendars. AWI should continue to provide technical assistance to the coalitions regarding the establishment of VPK provider calendars in EFS. Such assistance is needed to ensure that the calendars contain the required number of instructional hours and that VPK provider payments are properly made.*

RECOMMENDATION: To ensure that the required number of VPK instructional hours is scheduled to be provided and that VPK provider payments are made in accordance with VPK law, we recommend that AWI continue to provide technical assistance to the coalitions regarding EFS VPK calendar accuracy.

The Agency has provided technical assistance to the coalitions regarding calendar accuracy in the EFS through multiple venues and different forms, including:

- The 2007 Data Conference partnered the Agency with EFS users and program managers to promote data quality, share best practices, identify areas of concern, and refine data management and reporting techniques.
- Technical improvements to EFS guarantee increased accuracy and experience in using the improved EFS calendar features.
- Instructions and guidance to coalitions on the use of other EFS data management tools to ensure payment and accuracy allow coalitions flexibility in managing their own processes.

FINDING #3: *AWI Reconciliation of EFS and FLAIR. AWI should adopt procedures that require monthly reconciliations of the EFS and AWI financial records. To ensure the accuracy of the financial records, any differences noted during the reconciliation process should be timely investigated and resolved.*

RECOMMENDATION: We recommend that AWI continue to resolve any outstanding differences noted in the comparison between EFS and FLAIR for the 2005-06 fiscal year.   AWI should also formally adopt

The Agency will continue to work with the Early Learning Coalitions to identify, explain, and resolve the remaining outstanding differences between EFS and FLAIR for the 2005-06 fiscal year. The Agency would like to note that during the 2005-06 fiscal year, EFS system changes were made in implementing the VPK Program. As each coalition updated their EFS system and interim reconciliation was conducted between December 2005 and March 2006. The reconciliation inquiries that

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			procedures that require a monthly reconciliation of the EFS and FLAIR data. Any differences noted during the reconciliation should be timely investigated and resolved.	began in January 2007 also included the first 6 months of the 2006-07 fiscal year. For the remainder of the 2006-07 fiscal year reconciliations were completed quarterly. Effective July 2007, the Agency implemented a monthly EFS-to-FLAIR reconciliation process to increase the timeliness of our inquiries and resolution. All staff members completing the reconciliations received training. The Agency will develop formal written internal procedures to enhance this process.	
			FINDING #4: *VPK Program Records Transfer. AWI should develop procedures requiring that all VPK records be promptly and securely returned by the provider to the coalition should the provider's contract be terminated for any reason.* **RECOMMENDATION:** We recommend that AWI develop procedures requiring that all VPK records be promptly and securely returned to coalitions should a service provider contract terminate for any reason. In addition, we recommend that AWI include a similar provision in the revised Statewide Provider Agreement.	The Agency will provide guidance to the coalitions to recommend that they include a provision in their contracts with their service providers clarifying that VPK records are the property of the coalition and that requires the records to be promptly and securely returned to coalitions should a service provider contract terminate for any reason. The Agency has recently notified coalitions of this recommendation. The Agency has also added the following provision to the AWI-VPK 20 Statewide Provider Agreement to address records retained at the VPK provider. *The PROVIDER agrees that it must notify the COALITION of any plans or decision to close the business prior to the closure of the business. Prior to the PROVIDER ceasing to do business it must transfer all VPK records provided for in paragraphs 30 and 51 to the COALITION in a manner and form to be*	

Note: The responses by AWI were in consultation with Department of Education

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				determined by the COALITION. Additionally, the PROVIDER understands that it must retain all VPK records provided for in paragraphs320 and 51 for 2 years, regardless of whether the PROVIDER continues to offer a VPK program.	
			FINDING #5: *VPK Provider Profile Format. As required by VPK law, AWI should prescribe a provider profile format for coalition use and ensure that statutorily required information is included in the profiles and that the profiles are timely provided to parents.* **RECOMMENDATION:** To ensure that parents are provided all the information required to make an informed decision regarding their child's placement with a VPK provider and to comply with the statutory requirements related to VPK provider profiles, we recommend that AWI prescribe a VPK provider profile format that addresses all the required information. AWI should require that any coalition desiring to deviate from the prescribed format submit an example profile for AWI approval prior to use. In addition, AWI should monitor the distribution of the VPK provider profiles by the coalition to ensure that the profiles are made available to parents at the time of enrollment	The Agency is working with the Department of Children and Families (DCF) to utilize their Child Care Information System as the prescribed format for all coalitions to use related to VPK provider profiles. DCF is currently making enhancements to their system to ensure that each VPK provider Profile contains all of the statutorily required elements as well as adding reporting and print capabilities so that coalitions can ensure that VPK provider profiles are made available to parents at the time of enrollment. This will ensure consistent profiles across the state. The Agency monitored for the minimum elements of the VPK Provider Profile as part of the eligibility monitoring, this criteria was added in April 2007.	
			FINDING #6: *Parental Certifications. AWI should take appropriate actions to ensure that coalitions timely obtain and properly retain the required parental certification naming the selected provider and directing that payments be made to that provider.* **RECOMMENDATION:** We recommend that AWI take	The Agency currently reviews the parental certification as part of the annual eligibility monitoring. The Agency will continue to monitor for the appropriate documentation and the timeliness of the certification; during monitoring visits Agency staff will continue to provide technical assistance as appropriate.	

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			appropriate actions to ensure that coalitions timely obtain and properly retain documentation of the required parental certification.		
			FINDING #7: *Verification of VPK Program Provider Registration Information. AWI should establish procedures to assist coalitions in the verification of provider eligibility. In addition, AWI procedures should require that the coalitions document the provider's eligibility before the provider is allowed to deliver VPK Program services.*	The Agency will establish procedures and provide instructions to the coalitions on their responsibilities for documenting the eligibility of VPK providers. The Agency agrees that providers should not be permitted to conduct VPK classes until all information is received and reviewed for compliance with VPK law.	
			RECOMMENDATION: We recommend that AWI establish procedures to assist coalitions in timely information verification and use of Forms AWI-VPK 10 and AWI-VPK 11. We also recommend that providers not be permitted to conduct VPK classes until all information is received and reviewed for compliance with VPK law.		
			FINDING #8: *VPK Provider Notification. To ensure that VPK providers are timely informed of their eligibility status in advance of their planned VPK start dates, AWI should require that coalitions adopt internal processing benchmarks that establish the timeframes within which the steps in the VPK provider application review process must be completed.*	As part of the annual eligibility monitoring, the Agency will ensure that coalitions review and approve provider applications prior to the start of class. Agency staff also provides onsite technical assistance during the monitoring review, as needed.	
			RECOMMENDATION: To ensure that VPK providers are timely informed of their eligibility status in advance of their planned VPK start dates, we recommend that AWI require the coalitions to adopt internal processing benchmarks that establish the timeframes within which		

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different steps in the application review process must be completed.

FINDING #9:   *Private Providers – VPK Instructor Requirements.   AWI, in consultation with the Department of Education (DOE) and the Department of Children and Family Services (DCFS) should establish procedures and provide technical assistance to the coalitions regarding acceptable documentation for and review of private provider VPK instructor eligibility.*

RECOMMENDATION: We recommend that AWI, in consultation with DOE and DCFS establish procedures and provide technical assistance to the coalitions regarding acceptable documentation for and review of VPK instructor credentials, literacy training, good moral character, and level 2 screenings. We also recommend that AWI incorporate the requirement for local criminal records checks into the procedures.

The Agency is working with DCFS to receive a certified file from the Child Care Information System of every VPK instructor in the state who meets the background screening requirements and the VPK instructor credentials as required by statute. We will also provide program guidance on what is acceptable documentation that would suffice for VPK instructor eligibility should they not have any information registered through the DCFS. Agency staff included review for the accuracy and completeness of the instructor files in the eligibility monitoring since inception with the triennial performance review in December 2006 and in the annual eligibility review effective March 2007.

FINDING #10:   *Public Schools – VPK Instructor Requirements. AWI, in consultation with DOE, should provide guidance to the coalitions and district school boards to ensure that public school VPK instructor eligibility is timely verified and appropriately documented.*

RECOMMENDATION: We recommend that AWI, in consultations with DCFS and DOE, provide guidance to the coalitions and district school boards to ensure that public school VPK instructor eligibility is timely verified and appropriately documented prior to the delivery of VPK Program instruction by the public school.

The Agency concurs with the Auditor's recommendation and will continue to work with the DOE to provide guidance to the coalitions and district school boards to ensure that public school VPK instructor eligibility is timely verified and appropriately documented. The DOE developed a checklist for teacher qualifications in January 2007. Eligibility criteria included in the triennial performance review, effective December 2006, and in the annual eligibility review, effective March 2007, require that each instructor's file is reviewed for accuracy and completeness.

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REPORT NUMBER CODE	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE
			FINDING #11: *Private Providers – License or Proof of Accreditation. AWI, in consultation with DCFS and DOE, should develop procedures and provide technical assistance to coalitions regarding timely verification of private VPK provider licenses or accreditations.* **RECOMMENDATION:** We recommend that AWI, in consultation with DVFS and DOE, develop procedures and provide technical assistance to the coalitions regarding verification of providers' license or accreditations prior to the VPK start date. Any such procedures should required that provider licenses be in effect on the planned VPK start date and should also require coalitions to document the actions taken to verify the licenses and accreditations.	The Agency will work with the DCFS to provide guidance to coalitions regarding timely verification of private VPK provider licenses or accreditations. This guidance will include instructions requiring that a VPK provider's license and accreditation are in effect prior to the provider's planned VPK start date. Effective December 2006 eligibility criteria within the triennial performance review included review of licensing; criteria for accreditation was added to the annual eligibility review in June 2007.	
			FINDING #12: *VPK Accreditation Manual. To provide AWI and the coalitions with the guidance necessary to consistently and equitably determine the eligibility of potential VPK providers, AWI should seek legislative clarification regarding acceptable accreditations.* **RECOMMENDATION:** To provide AWI and the coalitions with the guidance necessary to consistently and equitably determine the eligibility of potential VPK providers, we recommend that AWI see Legislative clarification regarding acceptable accreditations.	The Agency will work on providing guidance to the coalitions about accreditation to ensure that a VPK provider's eligibility is consistently and equitably determined. On June 17, 2008 the Governor signed HB 879 into legislation which provides that an accredited VPK provider must: Be accredited by an accrediting association that is a member of the National Council for Private School Accreditation, the Commission on International and Trans-Regional Accreditation, or the Florida Association of Academic Nonpublic Schools and have written accreditation standards that meet or exceed the state's licensing requirements under s. 402,305, s402.313, or s. 402.3131 and require at least one on-site visit to the	

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REPORT NUMBER	**PERIOD ENDING CODE**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**

				provider or school before accreditation is granted. This new language will help the agency more definitively define what accreditation means and what entities can provide accreditation under the VPK law.	
			FINDING #13: *Procedures for Verifying VPK Provider Compliance. As the State responsible for administration of the operational requirements of the VPK Program, AWI should develop procedures for reviewing student attendance records and verifying provider compliance. So that interagency duplication of monitoring activities is minimized, AWI should ensure that the procedures require coordination between the coalitions, AWI, DOE, and DCFS.* **RECOMMENDATION:** We recommend that, as the agency responsible for administration of the operational requirements of the VPK Program, AWI develop procedures for reviewing student attendance records and verifying provider compliance. In addition, so that interagency duplication of monitoring activities is minimized or prevented, AWI should ensure that the procedures for monitoring VPK providers require coordination between the coalitions, AWI, DOE, and DCFS.	The Agency is currently developing a standard statewide eligibility monitoring tool for use in 2008-09; this tool will include review of student attendance records and verification of provider compliance. The tool includes procedures to determine if each criterion is met. The Agency will work with DCFS and DOE to ensure that procedures for monitoring VPK providers are coordinated. As part of our annual eligibility monitoring, technical assistance is provided in areas where observations are noted. Review of VPK attendance in accordance with the uniform attendance policy was incorporated in the annual eligibility monitoring tool in September 2007. Provider compliance has been reviewed since December 2006. The Coalition Performance Review includes criteria to determine if the coalition has a monitoring process in place in accordance with the Coalition Plan.	
			FINDING #14: *VPK Provider Payment Procedures and Documentation. AWI should provide technical assistance to the coalitions to ensure that the coalitions comply with AWI-adopted procedures for VPK provider payments and for the maintenance of records. In addition, AWI should enhance procedures to provide*	The Agency's staff is currently providing technical assistance during onsite monitoring visits; this has been in effect since March 2007. Additionally the Agency developed Rule 60BB-8.305, FAC in May 2007, this Rule rescinded OEL-PI-0030-05 (referenced by the	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	**PERIOD ENDING CODE**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**

			detailed instructions to the coalitions for paying VPK providers. **RECOMMENDATION:** We recommend that AWI provide technical assistance to the coalitions to ensure that coalitions comply with AWI-adopted procedures for VPK provider payments and for the maintenance of records. In addition, AWI should enhance procedures to provide detailed instructions to coalitions for paying VPK providers.	Auditor General) and expanded the payment procedures to instruct coalitions to withhold the next month's payment to the provider until the coalition receives a certified attendance for each child. The Rule also added a requirement for verification of the annual cumulative attendance before final payment is made. The Agency maintains that procedures were in place for coalitions to make prepayments and pay in accordance with uniform attendance policy; however, the Agency does agree that on-going technical assistance should continue.	
			FINDING #15: *VPK Provider overpayments. AWI should implement procedures to analyze consolidated EFS data. In addition, AWI should adopt procedures requiring coalitions to periodically review EFS data for errors and potential fraud.* **RECOMMENDATION:** We recommend that AWI implement procedures to analyze the consolidated EFS data and adopt formal procedures requiring coalitions to periodically review EFS data for errors and potential fraud.	The Agency has developed an edit report process that includes: identifying potential data errors, creating and distributing data edit reports, informing coalitions of potential data errors, requesting coalitions to review and correct data errors, and publishing support documentation and instructions with each data edit report. The instruction documents provide best practices for fixing any data errors and preventing data errors in the future. The Agency will continue to improve this process to ensure that potential errors are reviewed and addressed.	
			FINDING #16: *Performance Monitoring of Coalitions. AWI should continue to enhance its VPK Program annual eligibility and triennial performance monitoring processes.* **RECOMMENDATION:** We recommend that AWI	The would like it noted that an implementation study of the VPK program was completed in the fall of 2005, which included eligibility file monitoring and child care provider site visits for the VPK program in seven coalition areas to provide feedback	

Note: The responses by AWI were in consultation with Department of Education

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER CODE	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**
			continue to enhance its VPK Program annual eligibility and triennial performance monitoring processes to ensure that all coalitions have timely on-site monitoring performed. We also recommend that AWI ensure that all significant VPK Program requirements are included in the monitoring instrument.	and technical assistance to the coalitions. This study helped the identify areas for monitoring and guidance. Additionally, the report states that the eligibility monitoring instrument and schedule was not developed until the third quarter of 2006-07. Although the eligibility was on a three year monitoring schedule with the triennial reviews, there was a schedule already published and a tool had been developed. The tool and schedule were modified during the third quarter to fit the new annual review process. The eligibility monitoring tool currently includes but is not limited to procedures for delayed enrollment, re-enrollments and class size.	
			FINDING #17: *Monitoring of District School Boards. AWI, in consultation with DOE, should develop policies and procedures describing the process to be used to verify public school provider and district school board compliance with the operational requirements of the VPK law.* **RECOMMENDATION:** As AWI is responsible for administering the operational requirements of the VPK Program, we recommend that AWI, in consultation with DOE, develop policies and procedures to be used to verify public school provider and district school board compliance with the operational requirements of the VPK law.	The Agency has created a Statewide VPK School District Agreement and added clarifying language for the Coalition and the School District to agree upon the monitoring responsibility. While the Coalition Performance Monitoring Tool, implemented in 2006, reviews compliance with monitoring of contractors, including school districts, the Agency agrees that additional instruction should be provided to verify compliance with the operational requirements of the VPK law. Currently, the annual eligibility team reviews the evidence demonstrating that VPK instructors with the school system were in compliance with the law when they entered the classroom. Additionally, the Agency is issuing a new Statewide Eligibility Monitoring tool which will provide instructions on	

Department: Education

Director of Auditing: Greg White

Budget Entity: K-12 Public Schools/Office of Early Learning

Phone Number: 850-245-9416

Note: The responses by AWI were in consultation with Department of Education

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
				determining compliance of VPK providers and child eligibility. DOE is also committed to promulgating a rule which will define the responsibility for monitoring public school VPK programs. These procedures, defined in the proposed rule, will provide local flexibility and consistent monitoring requirements. The Agency will work with DOE to determine criteria for monitoring.	

Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Education/Voluntary PreKindergarten 48220300
Agency Budget Officer/OPB Analyst Name: Pamela Bunkley

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)				
	482203				

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 (FCO) set to TRANSFER CONTROL for DISPLAY status only? **(CSDI)**	Yes				
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? **(CSDI)**	Yes				

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

2. EXHIBIT A (EADR, EXA)

2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Yes				
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Yes				
2.4	Have the coding guidelines in *Section 3* of the LBR Instructions (pages 15 through 27) been followed?	Yes				

3. EXHIBIT B (EXBR, 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				

AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? **(NACR, NAC - Report should print "No Negative Appropriation Categories Found")**	Yes				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? **(EXBR, EXBC - Report should print "Records Selected Net To Zero")**	Yes				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					

TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.						
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 59 of the LBR Instructions?	Yes					
4.2	Is the program component code and title used correct?	Yes					
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.						

5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes					
AUDITS:							
5.2	Do the fund totals agree with the object category totals within each appropriation category? **(ED1R, XD1A - Report should print "No Differences Found For This Report")**	Yes					
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? **(EXBR, EXBB - Negative differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes					
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? **(EXBR, EXBD - Differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes Rounding					
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.						
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.						
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.						
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.						

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Yes					

		Program or Service (Budget Entity Codes)					
	Action	482203					

<table>
<tr><td colspan="2" style="background:#FFFFCC">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.</td><td></td><td></td><td></td><td></td><td></td></tr>
</table>

7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Yes					
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Yes					
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 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 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.)	N/A					
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A					
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A					
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes					
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A					
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #10-002?	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?	N/A					
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A					
7.14	Do the amounts reflect appropriate FSI assignments?	Yes					
7.15	Do the issues relating to *salary and benefits* have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A					

		482203				
7.16	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to *major audit findings and recommendations* properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. **(EADR, FSIA - Report should print "No Records Selected For Reporting")**	Yes				
7.19	Does the General Revenue for 160XXXX issues net to zero? **(GENR, LBR1)**	N/A				
7.20	Does the General Revenue for 180XXXX issues net to zero? **(GENR, LBR2)**	N/A				
7.21	Does the General Revenue for 200XXXX issues net to zero? **(GENR, LBR3)**	N/A				
7.22	Have FCO appropriations been entered into the nonrecurring column A04? **(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))**	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run **OADA/OADR** from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2009-10 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level *or* SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Yes				

		Program or Service (Budget Entity Codes)				
	Action	482203				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling $100,000 or more for the fiscal year?	N/A				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to *section 215.32(2)(b), Florida Statutes* - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Yes				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
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.)	N/A				

8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	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?	N/A				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? **(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")**	Yes				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. **(SC1R, DEPT)**	Yes				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? **(BRAR, BRAA - Report should print "No Records Selected For This Request")** Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use **OADI** or **OADR** to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						

Action	Program or Service (Budget Entity Codes)				
	482203				
12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				
13. SCHEDULE VIIIB-1					
13.1 This schedule is not required in the October 15, 2009 LBR submittal.					
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1 Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Yes				
15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)					
15.1 Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to *section 216.023(4) (b), Florida Statutes,* the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes				
15.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Yes				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3 Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (**GENR, ACT1**)	Yes				
15.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (**Audit #1 should print "No Activities Found"**)	Yes				
15.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (**Audit #2 should print "No Operating Categories Found"**)	Yes				
15.6 Has the agency provided the necessary demand (Record Type 5) for all activities which should appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes				
15.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (**Audit #4 should print "No Discrepancies Found"**)	Yes				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES					
16.1 Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
16.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				
AUDITS - GENERAL INFORMATION					
TIP Review *Section 6: Audits* of the LBR Instructions for a list of audits and their descriptions.					
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

	Program or Service (Budget Entity Codes)				
Action	482203				

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
18. FLORIDA FISCAL PORTAL						
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes				

State of Florida
Department of Education
State Grants/K-12 Programs
FEFP

2010-11
Exhibits or Schedules

State of Florida
Department of Education
State Grants/K-12 Programs
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2010-11
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48250300-STATE GRANTS/K-12 PROGRAM-FEFP**
Fund: **2543-PRINCIPAL STATE SCHOOL TRUST FUND**

(1)	**(2)**	**(3)**	**(4)**
	ACTUAL	**ESTIMATED**	**REQUEST**
FUNDING SOURCE - STATE	**FY 2008 - 2009**	**FY 2009 - 2010**	**FY 2010 - 2011**
Transfer from DFS (escheated funds)	1,312,914	0	0
FUNDING SOURCE - NON-STATE			
TOTALS*	**1,312,914**	**0**	**0**

***Must agree to amounts on Schedule I, Section IV, Line I.**

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: EDUCATION
Trust Fund Title: EDUCATIONAL ENHANCEMENT TRUST FUND
Budget Entity: 48250300 - STATE GRANTS/K-12 PROGRAM - FEFP
LAS/PBS Fund Number: 2178

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	-	(F)	-	-
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	-	(K)	-	- **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: 48 EDUCATION
Trust Fund Title: FEDERAL GRANTS TRUST FUND
Budget Entity: 48250300 - STATE GRANTS/K12-FEFP
LAS/PBS Fund Number: 2261

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	-	(F)	-	-
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	-	(K)	-	- **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: **48 EDUCATION**
Trust Fund Title: **PRINCIPAL STATE SCHOOL TRUST FUND**
Budget Entity: **48250300 - STATE GRANTS/K-12 PROGRAM - FEFP**
LAS/PBS Fund Number: **2543**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	57,544.84	(A)		57,544.84
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	1,759,191.84	(C)		1,759,191.84
ADD: Outstanding Accounts Receivable	270,033.50	(D)		270,033.50
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	**2,086,770.18**	(F)	**-**	**2,086,770.18**
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	762,193.00	(H)		762,193.00
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	11,663.70	(I)		11,663.70
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	**1,312,913.48**	(K)	**-**	**1,312,913.48** **

Notes:

     *SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	**48 EDUCATION**
Trust Fund Title:	**EDUCATIONAL ENHANCEMENT TRUST FUND**
LAS/PBS Fund Number:	**2178**

BE: 48250300

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   0.00 (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: 0.00 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   0.00 (E)

DIFFERENCE: 0.00 (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **FEDERAL GRANTS TRUST FUND**
LAS/PBS Fund Number: **2261**   **BE: 48250300**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 | **0.00** | (A)

Add/Subtract:

| | (B)

Other Adjustment(s):

| | (C)

| | (C)

ADJUSTED BEGINNING TRIAL BALANCE: | **0.00** | (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | **0.00** | (E)

DIFFERENCE: | **0.00** | (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	**48 EDUCATION**
Trust Fund Title:	**PRINCIPAL STATE SCHOOL TRUST FUND**
LAS/PBS Fund Number:	**2543** **BE: 48250300**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   **(470,483,830.37)** (A)

Add/Subtract:

         (B)

    Other Adjustment(s):

L/T Liability - Unclaimed Property Advances   471,796,743.85 (C)

         (C)

ADJUSTED BEGINNING TRIAL BALANCE: **1,312,913.48** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **1,312,913.48** (E)

DIFFERENCE: **(0.00)** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

Budget Entity: K-12 Public Schools **Phone Number: 850-245-9416**

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
Office of Inspector General 08/09-02A	March 2009	Bureau of Public School Options Audit of Supplemental Educational Services	**FINDING #1:** *Certain Local Education Agencies reviewed did not comply fully with the parental notification provisions of NCLB.* **RECOMMENDATION:** The Department should direct LEAs to enhance public notification of how the low performing school compares in terms of academic achievement to other schools served by the LEA. The notification should also discuss what schools identified for improvement are doing to address the problem of low achievement, and how parents can become involved in addressing the academic issues that cause the school to be identified for improvement. The Department also should explore ways to improve the SES letter by consistently identifying providers and describe the qualifications and evidence of effectiveness for each provider. This may include stating the number of service hours each is willing to provide based on their fees.	The Department will update its parent notification templates to ensure all required elements are included and clearly delineated. In addition, the Department will review all district templates of such letters prior to dissemination and will strengthen its review of district letters during the monitoring process. Finally, as part of the monitoring process, the Department will require that all districts send dated copies of parent notification related to choice with transportation and SES and will review said copies to ensure that parents are fully aware of the improvement status of their child's school and are able to make informed decisions about whether to transfer their child to a higher performing school or participate in SES. The Department will encourage LEAs to include a chart that, at the minimum, provides the percent of students scoring proficient in reading and mathematics at school compared with the percent proficient in the LEA and state as a whole. The Department is collecting information regarding those providers and will offer SES for a minimum of 20 hours and will report that information in its provider directory available for district and parent use.	
			FINDING #2: *Certain LEAs we sampled lacked adequate internal controls over the payment process for*	The Department has provided guidance to LEAs on contract terms for provider payment	

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
			provider invoices.	for services, including verification of attendance records, in its Contract Management Technical Assistance Paper. However, due to variations in district legal and contractual requirements, variations do exist regarding controls over the payment process for providers. The Department will revise its guidance to include a menu of specific strategies that LEAs must use to verify attendance, including, as recommended, parent signatures. However, given the complications of having parents sign attendance records, the Department will include additional guidelines for improving internal controls. In addition, the Department will strengthen its monitoring process of providers to ensure that services are appropriately rendered before payment.	
			RECOMMENDATION: THE Department should advise LEAs to strengthen their internal control over payment of SES provider invoices to provide reasonable assurance that Title I funds are used to pay for services provided to eligible students.		
			FINDING #3: *SES contracts were not in full compliance with NCLB requirements*.	The Department is in the process of updating its Contract Management Technical Assistance Paper and sample contract to ensure that all elements are included. In addition, the Department will strengthen its current review process of all LEA contracts during the LEA application process and will ensure thorough review of contacts during the monitoring process.	
			RECOMMENDATION: The Department should instruct LEAs to ensure that their contracts with SES providers contain all elements required by NCLB Section 116. Specifically, the contract should include terms that address: The records that need to be maintained to demonstrate compliance with contract terms and Federal requirements. How billing and payment will be handled.		

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS   **BUDGET PERIOD: 2008-2009**

Department: Education   **Director of Auditing: Greg White**

Budget Entity: K-12 Public Schools   **Phone Number: 850-245-9416**

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
			The required signatures for the attendance records.		
			The hourly fees that providers charge, or the number of service hours which can be provided based on fees.		
			A provision that providers and/or LEAs notify parents during provider selection process of service hours providers are willing to spend on each student based on the fees and funding available per student.		

Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): Education\State Grants K-12 Program\FEFP
Agency Budget Officer/OPB Analyst Name: Pam Bunkley

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)					
	48250300					

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 (FCO) set to TRANSFER CONTROL for DISPLAY status only? **(CSDI)**	Yes					
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? **(CSDI)**	Yes					

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Yes					
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes					
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Yes					
2.4	Have the coding guidelines in *Section 3* of the LBR Instructions (pages 15 through 27) been followed?	Yes					

3. EXHIBIT B (EXBR, 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.	Yes					

			Program or Service (Budget Entity Codes)				
	Action		48250300				

	AUDITS:					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? **(NACR, NAC - Report should print "No Negative Appropriation Categories Found")**	Yes				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? **(EXBR, EXBC - Report should print "Records Selected Net To Zero")**	Yes				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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 59 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
	AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? **(ED1R, XD1A - Report should print "No Differences Found For This Report")**	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? **(EXBR, EXBB - Negative differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes				

Action		48250300				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? **(EXBR, EXBD - Differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes - Rounding				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

		Program or Service (Budget Entity Codes)			
Action		48250300			

<table>
<tr><td>TIP</td><td colspan="2">If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.</td></tr>
<tr><td>TIP</td><td colspan="2">Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.</td></tr>
<tr><td>TIP</td><td colspan="2">If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.</td></tr>
</table>

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Yes				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Yes				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 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 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.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes				

	Program or Service (Budget Entity Codes)				
Action	48250300				

7.9 Does the issue narrative reference the specific county(ies) where applicable?	N/A				

7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #10-002?	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?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Yes				
7.15	Do the issues relating to *salary and benefits* have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to *major audit findings and recommendations* properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. **(EADR, FSIA - Report should print "No Records Selected For Reporting")**	Yes				
7.19	Does the General Revenue for 160XXXX issues net to zero? **(GENR, LBR1)**	N/A				
7.20	Does the General Revenue for 180XXXX issues net to zero? **(GENR, LBR2)**	N/A				
7.21	Does the General Revenue for 200XXXX issues net to zero? **(GENR, LBR3)**	N/A				
7.22	Have FCO appropriations been entered into the nonrecurring column A04? **(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))**	N/A				

	Program or Service (Budget Entity Codes)				
Action	48250300				

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 64 through 70 of the LBR Instructions.	
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.	
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).	
TIP	If an appropriation made in the FY 2009-10 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level *or* SC1R, SC1D - Department Level)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Yes				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling $100,000 or more for the fiscal year?	Yes				

	Program or Service (Budget Entity Codes)				
Action	48250300				
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				

		Program or Service (Budget Entity Codes)				
Action		48250300				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to *section 215.32(2)(b), Florida Statutes* - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Yes				

	Action	Program or Service (Budget Entity Codes)				
		48250300				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Yes				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling $100,000 or more.)	Yes				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes				
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes				

		Program or Service (Budget Entity Codes)				
	Action	48250300				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	yes				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? **(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")**	Yes				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. **(SC1R, DEPT)**	Yes				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? **(BRAR, BRAA - Report should print "No Records Selected For This Request")** Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use **OADI** or **OADR** to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						

		Program or Service (Budget Entity Codes)				
	Action	48250300				

12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes					
13. SCHEDULE VIIIB-1							
13.1	This schedule is not required in the October 15, 2009 LBR submittal.						
14. SCHEDULE VIIIB-2 (EADR, S8B2)							
14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Yes					
15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)							
15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to *section 216.023(4) (b), Florida Statutes,* the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes					
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Yes					
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:							
15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (**GENR, ACT1**)	Yes					
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (**Audit #1 should print "No Activities Found"**)	N/A					
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (**Audit #2 should print "No Operating Categories Found"**)	N/A					
15.6	Has the agency provided the necessary demand (Record Type 5) for all activities which should appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes					
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (**Audit #4 should print "No Discrepancies Found"**)	Yes	Rounding				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						

	Program or Service (Budget Entity Codes)				
Action	48250300				

16. MANUALLY PREPARED EXHIBITS & SCHEDULES

16.1	Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				

AUDITS - GENERAL INFORMATION

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

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)

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

18. FLORIDA FISCAL PORTAL

18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes				

State of Florida
Department of Education
State Grants/K-12 Programs
NON-FEFP

2010-11
Exhibits or Schedules

State of Florida
Department of Education
State Grants/K-12 Programs
NON-FEFP

2010-11
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48250400-STATE GRANT/K-12 PROG-NON FEFP**
Fund: **2178 - EDUCATIONAL ENHANCEMENT TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - STATE	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Transfers from Department of Business and Professional Regulation / Slot Machine	122,312,339	33,444,456	18,644,456
FUNDING SOURCE - NON-STATE			
TOTALS*	**122,312,339**	**33,444,456**	**18,644,456**

***Must agree to amounts on Schedule I, Section IV, Line I.**

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48250400 STATE GRANTS/K-12 PROGRAM - NON-FEFP**
Fund: **2261 FEDERAL GRANTS TRUST FUND (FSDB)**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - NON-STATE	**FY 2008 - 2009**	**FY 2009 - 2010**	**FY 2010 - 2011**
IDEA, Part B - Entitlement	1,215	(2,500)	-
School Food Service Program	71,229	93,229	115,229
Carl Perkins - Vocational Educ.	71	-	-
Title I, Part A - Basic	(6,525)	(5,700)	(5,700)
Title I, Part A - Corrective Action	(4)	-	-
Outreach For VI/HI - IDEA	(95)	(1,020)	(1,275)
Resource Mat Ctr - IDEA	(3,559)	(2,000)	(2,500)
Resource Mat Ctr - IDEA/Trust	(600)	(1,000)	(1,200)
Title II	(9)	-	-
Safe and Drug Free Schools	(3)	-	-
Title I, Part A - ARRA	(716)	-	-
IDEA, Part B - Entitlement - ARRA	(29)	-	-
State Fiscal Stabilization Fund - ARRA	-	(54,000)	(29,000)
Indirect Cost- Federal	205,044	252,750	168,471
TOTALS*	**266,019**	**279,759**	**244,025**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48250400 STATE GRANTS/K-12 PROGRAM - NON-FEFP**
Fund: **2339 GRANTS AND DONATIONS TRUST FUND (FSDB)**

(1)	(2)	(3)	(4)
	ACTUAL	**ESTIMATED**	**REQUEST**
FUNDING SOURCE - STATE	**FY 2008 - 2009**	**FY 2009 - 2010**	**FY 2010 - 2011**
FUNDING SOURCE - NON-STATE			
Electronic Schools Reimbursement	160,761	136,261	122,947
Blind Services Projects	(7,733)	(22,000)	(20,000)
NEFEC Staff Development Project	2,690	190	0
Breakfast/Lunch Supplement	6,496	9,496	8,996
School Matched Medicaid	(16,388)	(6,388)	3,612
Direct Service Medicaid	73,863	98,363	104,363
HCC Insurance Reimbursement Project	14,616	19,116	22,116
SKI-HI	962	0	0
Internal Funds Projects	(19,766)	(20,000)	(25,000)
Indirect Cost - Other Projects	54,186	36,337	19,387
TOTALS*	**269,688**	**251,375**	**236,421**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title:	**EDUCATION**
Trust Fund Title:	**EDUCATIONAL ENHANCEMENT TRUST FUND**
Budget Entity:	**48250400 - STATE GRANT/K-12 PROGRAM - NON FEFP**
LAS/PBS Fund Number:	**2178**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	43,688.33	(A)		43,688.33
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	45,699,205.85	(C)		45,699,205.85
ADD: Outstanding Accounts Receivable	80,882,935.68	(D)		80,882,935.68
ADD: Anticipated Transfer From 48200200/2178	15,582.35	(E)		15,582.35
Total Cash plus Accounts Receivable	126,641,412.21	(F)	-	126,641,412.21
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	8,243.92	(I)		8,243.92
LESS: Anticipated Transfer to 48900100/2178	4,320,829.00	(J)		4,320,829.00
Unreserved Fund Balance, 07/01/09	122,312,339.29	(K)	-	122,312,339.29 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: **48 EDUCATION**
Trust Fund Title: **FEDERAL GRANTS TRUST FUND**
Budget Entity: **48250400 - STATE GRANTS/K-12 PROGRAM - NON FEFP**
LAS/PBS Fund Number: **2261 (DOE and FSDB)**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	402,102.21	(A)		402,102.21
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	3,230,752.71	(D)		3,230,752.71
ADD: Anticipated Grant Revenue	28,002,430.06	(E)		28,002,430.06
Total Cash plus Accounts Receivable	**31,635,284.98**	(F)	**-**	**31,635,284.98**
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	1,442.50	(H)		1,442.50
Approved "B" Certified Forwards	31,367,823.48	(H)		31,367,823.48
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	**266,019.00**	(K)	**-**	**266,019.00** **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: **48 EDUCATION**
Trust Fund Title: **GRANTS AND DONATIONS TRUST FUND**
Budget Entity: **48250400 STATE GRANTS/K-12 PROGRAM - NON FEFP**
LAS/PBS Fund Number: **2339 (FSDB)**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	269,687.64	(A)		269,687.64
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	269,687.64	(F)	0	269,687.64
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/09	269,687.64	(K)	-	269,687.64 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: **48 EDUCATION**
Trust Fund Title: **PRINCIPAL STATE SCHOOL TRUST FUND**
Budget Entity: **48250400 - STATE GRANTS/K-12 PROGRAM - NON FEFP**
LAS/PBS Fund Number: **2543**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	-	(F)	-	-
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	-	(K)	-	- **

Notes:

    *SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **EDUCATIONAL ENHANCEMENT TRUST FUND**
LAS/PBS Fund Number: **2178**   **BE: 48250400**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   **126,617,585.94** (A)

Add/Subtract:

     (B)

    Other Adjustment(s):

Anticipated Transfer From 48200200/2178   15,582.35 (C)

Anticipated Transfer To 48900100/2178   (4,320,829.00) (C)

ADJUSTED BEGINNING TRIAL BALANCE: **122,312,339.29** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **122,312,339.29** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **FEDERAL GRANTS TRUST FUND**
LAS/PBS Fund Number: **2261 (DOE and FSDB)**   **BE 48250400**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 | **3,557,311.17** |(A)

Add/Subtract:

| | (B)

Other Adjustment(s):

Reserve for Encumbrance | (31,333,693.23) |(C)

CY Payables not Certified | 39,971.00 |(C)

Anticipated Grant Revenue | 28,002,430.06 |(C)

ADJUSTED BEGINNING TRIAL BALANCE: | **266,019.00** |(D)

UNRESERVED FUND BALANCE, SCHEDULE IC | **266,019.00** |(E)

DIFFERENCE: | **0.00** |(F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **GRANTS AND DONATIONS TRUST FUND**
LAS/PBS Fund Number: **2339 - FSDB** **BE: 48250400**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 **217,316.85** (A)

Add/Subtract:

(B)

Other Adjustment(s):

FB Reserved for Encumbrances | 2,053.55 (C)

Compensated Absence Liability | 2,226.33 (C)

Payables Not Certified Forward | 48,090.91 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **269,687.64** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC **269,687.64** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **PRINCIPAL STATE SCHOOL TRUST FUND**
LAS/PBS Fund Number: **2543**   **BE: 48250400**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   **0.00** (A)

Add/Subtract:

                                                                        (B)

Other Adjustment(s):

                                                                        (C)

                                                                        (C)

ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **0.00** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

(1) **REPORT NUMBER CODE**	(2) **PERIOD ENDING**	(3) **UNIT/AREA**	(4) **SUMMARY OF FINDINGS AND RECOMMENDATIONS**	(5) **SUMMARY OF CORRECTIVE ACTION TAKEN**	(6) **ISSUE**
Office of Inspector General 08/09-02 MR	2006-2008	Accountability, Research and Measurement Performance Measures	**FINDING #1:** *Each of the four measure names contain the phrase "reported by District". This would seem to indicate that we would expect 67 lines of data for each measure; one for each school district. Instead, there is only one line of data for the State as a whole which appears to be reasonable. School grades reported by district and by individual schools are available on the Department's Web site.* **RECOMMENDATION:** The Department should request that the words "Reported by District" be deleted from each measure name. **FINDING #2**: *Exhibit III of the annual LRPP contains explanations for deviations between actual numbers reported and the standards for the performance measures. For the measure Number/Percent of Schools Declining One or More Letter Grades…, a comment for internal difference factors was provided indicating that previous reports contained mathematical errors. Another comment for external difference factors stated that schools are performing better than expected so fewer schools are declining in grade. No explanations were provided in the LRPP regarding the deviation from standard experience in the measure of Number/Percent of "A Schools… According to information provided to us the standards currently listed in the LRPP were established some time ago and have not been updated.* **RECOMMENDATION:** The Department should review the standards established for the four performance measures and, if changes to the established standards are appropriate, make the request to the appropriate		

Department: Education

Director of Auditing: Greg White

Budget Entity: K-12 Public Schools

Phone Number: 850-245-9416

(1) **REPORT NUMBER CODE**	(2) **PERIOD ENDING**	(3) **UNIT/AREA**	(4) **SUMMARY OF FINDINGS AND RECOMMENDATIONS**	(5) **SUMMARY OF CORRECTIVE ACTION TAKEN**	(6) **ISSUE**
			parties in the Legislature and Governor's Office and, if applicable, note requested changes in the LRPP.		

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
Auditor General 2009-212	June 30, 2008	Florida School for the Deaf and the Blind Operational Audit	**FINDING #1:** *The School's 2008 Facilities Master Plan (PLAN) was not consistent with, or comparable to, the School's prior Plans, and the School's 2006 and 2008 Plans did not adequately support either the School's Legislative Budget Requests for 2007-08, 2008-09, and 2009-10 or its projected capital funding needs.* **RECOMMENDATION:** In consultation with the Department of Education, the School should review and revise its Plan methodology, as appropriate, to ensure that PECO funds are requested as necessary to meet the essential needs of the School; comparability exists between Plans for prior, current, and succeeding years; funding needs for Campus Infrastructure are specially identified to ensure that they are not also included in Campus Wide Building Maintenance and Campus Wide Site; and funding needs for the Campus Wide Building Maintenance and Campus Wide Site are specifically identified and prioritized as required by law. **FINDING #2:** *The School did not always administer its Public Education Capital Outlay (PECO) appropriation in accordance with its Facilities Master Plan and Legislative Budget Request.* **RECOMMENDATION:** *In consultation with the Department of Education, the School should revise its procedures to ensure that all requests for PECO funding are adequately supported and PECO appropriations are expended as specified in the School's Facilities Master Plan and LBR, unless appropriately justified and documented.*	**Department of Education Response (DOE)**: In an effort to enhance accountability in the BVR process, the Office of Educational Facilities of the Department of Education will require the School to submit not only the Master Plan and the corresponding budget request, but also the School's educational plant survey and any other available documentation supporting the project funding needs. **Florida School for the Deaf and the Blind Response:** In accordance with your recommendation, the School will consult with the DOE and determine the Department's expectations concerning the School's Master Plan and PECO LBR. We will work with our planning consultant to ensure our Facilities Master Plan is comprehensive and consistent to document our needs based on our facility condition assessments. **Department of Education Response**: The Department of Education has no statutory authority to regulate the decisions or processes of the School. It is solely the responsibility and decision of the school to change its Master Plan or the methodology used to determine funding needs, or to spend funds on projects other than for those requested by the School as part of the LBR process. **Florida School for the Deaf and the Blind**	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER CODE	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**
				Response: The School will consult with the DOE and determine the Department's expectations concerning the School's Master Plan, PECO LBR, and deviations there from.	
			FINDING #3: *The School's requested PECO appropriation of $1.38 million to renovate certain property was approved for expenditure by the School's Board of trustees; however, the Board's action was contrary to analyses that supported replacement rather than renovation.* **RECOMMENDATION:** The School should ensure that the final construction costs are adequately supported.	**Department of Education Response:** In the annual notification of appropriations to the School, the Office of Educational Facilities will re-state the specific projects to receive funding as presented in the School's budget request and subsequently include in the Department's legislative budget request. **Florida School for the Deaf and the Blind Response:** A Capital Improvement Budget Validation Study was completed in 2005 to support the Facilities Master Plan for 2006-2011 and related LBRs. This documentation supported the 2008-2009 Collins Property budget request that you reviewed. Subsequent studies regarding the possible historical significance to the community supports the efforts the school has undergone to ensure the facility will be rehabilitated rather than razed. FSDB will ensure the final construction cost for the rehabilitation of the Collins property will be supported by approved construction documents and construction procurement procedures.	
			FINDING #4: *The School's current and projected enrollment figures are significantly below its current and projected classroom and dormitory capacities; however, documentation supporting the School's PECO funding*	**Florida School for the Deaf and the Blind Response:** The School is planning to consult with the DOE on other PECO related issues, and these issues will part of the agenda as	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER CODE	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE
			requests do not appear to evidence consideration of these enrollment figures and capacities.	well. For example, our current plan accounts for a reduction of 51 student stations with the demolition of the existing Bryant Hall #33 (42 student stations(and Multi-Purpose #14 (student stations). We will continue our discussions with DOE in regard to the Florida Inventory of School House (FISH) documentation of other student stations on the campus.	
			RECOMMENDATION: In consultation with the Department of Education, the School should review its current and projected enrollments and capacities, and determine whether the amounts requested for PECO funding continue to be appropriate. Additionally, the School should include appropriate justifying explanations for the individual projects specified in its future Plans and LBRs.		
			FINDING #5: *As noted in a prior audit, the School continued to include certain nonrecurring items in its subsequent operating budget requests.*	**Florida School for the Deaf and the Blind Response:** School administrative staff has conferred many times with budget staff at the DOE via telephone, fax, and email regarding this issue. However, the DOE has advised the School that the DOE should be the liaison between the School and the Governor's Office of Policy and Budget (OPB). DOE has assured the School that it has conferred with the OPB regarding the matter.	
			RECOMMENDATION: As recommend in our report No. 2006-169A, the School and the Department of Education should confer with the Governor's Office of Policy and Budget regarding the issue of non-recurring items being made part of the School's continuing funding base.	In its response to the finding (No.2) in report 206-1691, DOE said, in part: "The DOE does not agree with the portion of the finding dealing with nonrecurring items. Although the report recognizes the legislative change in the manner of appropriating funds for the school that occurred in 1994-95, the finding does not appear to take into account the legislative intent.	
				Prior to 1994-95, appropriations for FSDB	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER CODE	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**
				were made to the traditional account categories (Salaries and Benefits, Other Personal Services (OPS), Operating Capital Outlay (OCO), etc). However, in 1994-95, the legislature transferred funding for FSDB to an Aid to Local Governments/Grants and Aids category (reference Line Item 529A, Ch. 94-357, Laws of Florida). In 1995-96, the legislature transferred the FSDB appropriation to Special Categories (reference Line Item 166, Ch. 95-429, Laws of Florida), which continues to date. This change evidenced intent for the school to have flexibility in establishing, within the line item appropriation, its operating budget. The intention is further reflected in Section 1011.57, F.S., which specifically provides flexibility to FSDB in the operations and management of the school, including financial operations". Nothing described above in the previous response to this finding by the DOE has changed. However, after conferring with DOE, budget staff in December 2008, and again in May 2009, and with the concurrence of DOE, School administration has directed its budget staff to itemize, in subsequent budget requests (2010-11 being the next), items of a nonrecurring nature in the nonrecurring column of the LBR, according to LBR instructions provided by the OPB. Therefore, nonrecurring items will not be included in the recurring budget base for LBRs prepared for fiscal year 2011-12 and future.	

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
			FINDING #6: *Deficiencies noted in the School's administration of its construction projects included continuing construction manager services not acquired in accordance with applicable State laws and rules; documentation that vendors were competitively selected not always maintained; performance bonds not purchased for the required amount or appropriately filed with the Clerk of Court; no evaluation of subcontractor default insurance; direct cost items not adequately reviewed before making payment.*	**Florida School for the Deaf and the Blind Response:** The School used continuing contracts for many years until it learned from legal counsel that the law does not give the School authority to use continuing contracts. Once aware of the absence of authority, the School stopped using continuing contracts. The 2009 legislature has passed Senate Bill 2666 and it awaits the Governor's signature. Once signed, the School may begin using continuing contracts again as early as July 1, 2009. **Subcontractor and Vendor Selections**: We concur with this finding, and we now require that construction managers conduct their competitive bid openings at our facility and document justification for not selecting subcontractors and vendors with low bids. Payment and Performance Bonding: We concur with this finding, and we now require construction firms to provide us with evidence that they have obtained and recorded appropriate bonds with the St. Johns County before we authorize them to proceed with construction. **Direct Costs – Labor Burden:** At the time the School entered into the subject agreement, the construction manager could not predict with certainty which laborers would be working on the project during the course of construction. With regard to the 1.67 burden rate, the construction manager did provide us with a detailed list of the seventeen individual components comprising the rate that seemed	
			RECOMMENDATION: The School should enhance its procedures for administering construction projects to ensure that: continuing CM services are acquired in accordance with applicable State laws and rules; vendors and subcontractors are competitively selected in accordance with contractual agreements and documentation is maintained to adequately support its selection of vendors; when construction project costs exceed $200,000, payment and performance bonds in an amount equal to the project contract price are filed with the Clerk of the Court; and, labor burden rates are adequately documented and explained if not comparable to industry averages. The School should also consult with the Department of Management Services concerning the use of default insurance for subcontractors; evaluate such insurance for cost and risk in comparison to bonding; and ensure that it does not pay for both insurance and bonding for the same projects.		

(1) **REPORT NUMBER CODE**	(2) **PERIOD ENDING**	(3) **UNIT/AREA**	(4) **SUMMARY OF FINDINGS AND RECOMMENDATIONS**	(5) **SUMMARY OF CORRECTIVE ACTION TAKEN**	(6) **ISSUE**
				reasonable to us at the time. Based on our documentation, the School paid direct labor employees of the construction manager $40,006 including the labor burden during the course of the Rhyne Hall project. The labor burden included in this amount is $16,050, and the amount above the industry average of 31.4 percent is $7,522. A post audit for the amount is not economically feasible. However, in our consultation with DOE, we will determine whether post audits of PECO funded projects are an allowable PECO expense. If so, such random post audits of entire PECO projects would enhance our assurance that amounts charged are proper. Our current construction manager contracts contain the provision that the School may audit their records. **Subcontractor Bonding versus Subcontractor Default Insurance:** We concur with this finding. The School will consult with the Department of Management Services (DMS) concerning the use of default insurance for subcontractors in lieu of requiring bonds. The economy issues will be addressed, if they remain relevant after consulting with DMS.	
			FINDING #7: *The School had not established appropriate procedures to control and review consultants' travel vouchers and invoices submitted by its primary, contracted law firm.* **RECOMMENDATION:** The school should revise its agreement with the law firm to include provisions	**Florida School for the Deaf and the Blind Response:** The School has amended its contract with the School's law firm to preclude the payment of non-attorney travel time. Procedures necessary to comply with Section 112.061, F.S., have been reinforce with particular emphasis being placed on the	

Department: Education

Director of Auditing: Greg White

Budget Entity: Florida School for the Deaf and the Blind

Phone Number: 850-245-9416

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
			governing the law firm's use of consultants and the submission of consultants' travel vouchers and invoices; review all travel vouchers and invoices submitted by the law firm for its consultants during the fiscal year ended June 30, 2008, to ensure that all submitted charges were reasonable and adequately supported, and seek reimbursement of those charges that were not; and establish review procedures over travel vouchers and invoices submitted by the law firm to ensure all future charges are appropriate	reimbursement of travel expenses to consultants and others who constitute authorized persons under the statute. The School's administration will revisit the issue of reimbursement of payments for questioned travel charges and, in consultation with its attorney and the contracted law firm, determine the practicality of pursuing collection of any amounts determine to be due.	
			FINDING #8: *The School did not conduct a review and evaluation of the collection of social security numbers (SSNs), prepare written statements notifying individuals of the purpose for collection of the numbers, or submit the certification of its compliance with the new SSN requirements to the Legislature, contrary to Section 119.071(5)(a), Florida Statutes.* **RECOMMENDATION:** The School should continue its efforts to comply with Section 119.071(5)(a), Florida Statutes, and properly monitor its collection and use of social security numbers.	**Florida School for the Deaf and the Blind Response:** We concur with the finding, and the School will continue its efforts to comply with Section 119.71(5)(a), F.S.	

Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/State Grants/K-12 Program - Non FEFP

Agency Budget Officer/OPB Analyst Name: Pam Bunkley

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)					
	48250400					

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 (FCO) set to TRANSFER CONTROL for DISPLAY status only? **(CSDI)**	Yes					
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? **(CSDI)**	Yes					
AUDITS:							
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. **(EXBR, EXBA)**	Yes					
1.4	Has security been set correctly? **(CSDR, CSA)**	Yes					
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.						
2. EXHIBIT A (EADR, EXA)							
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Yes					
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes					
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Yes					
2.4	Have the coding guidelines in *Section 3* of the LBR Instructions (pages 15 through 27) been followed?	Yes					
3. EXHIBIT B (EXBR, 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					
AUDITS:							
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? **(NACR, NAC - Report should print "No Negative Appropriation Categories Found")**	Yes					
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? **(EXBR, EXBC - Report should print "Records Selected Net To Zero")**	Yes					
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.						

TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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 59 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? **(ED1R, XD1A - Report should print "No Differences Found For This Report")**	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? **(EXBR, EXBB - Negative differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? **(EXBR, EXBD - Differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes - Rounding and FSDB				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Yes				

		Program or Service (Budget Entity Codes)					
Action		48250400					

<table>
<tr><td colspan="3" style="background:yellow">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.</td><td></td></tr>
</table>

7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Yes					
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Yes					
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 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 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.)	N/A					
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A					
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A					
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes					
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A					
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #10-002?	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?	N/A					
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A					
7.14	Do the amounts reflect appropriate FSI assignments?	Yes					
7.15	Do the issues relating to *salary and benefits* have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A					

7.16	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A					
7.17	Are the issues relating to *major audit findings and recommendations* properly coded (4A0XXX0, 4B0XXX0)?	N/A					
AUDIT:							
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. **(EADR, FSIA - Report should print "No Records Selected For Reporting")**	Yes					
7.19	Does the General Revenue for 160XXXX issues net to zero? **(GENR, LBR1)**	N/A					
7.20	Does the General Revenue for 180XXXX issues net to zero? **(GENR, LBR2)**	N/A					
7.21	Does the General Revenue for 200XXXX issues net to zero? **(GENR, LBR3)**	N/A					
7.22	Have FCO appropriations been entered into the nonrecurring column A04? **(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))**	N/A					
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run **OADA/OADR** from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.						
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 70 of the LBR Instructions.						
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.						
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).						
TIP	If an appropriation made in the FY 2009-10 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.						
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level *or* SC1R, SC1D - Department Level)							
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes					
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Yes					

		Program or Service (Budget Entity Codes)					
	Action	48250400					
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Yes					
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A					
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes					
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling $100,000 or more for the fiscal year?	Yes					
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A					
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to *section 215.32(2)(b), Florida Statutes* - including the Schedule ID and applicable legislation?	N/A					
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Yes					
8.10	Are the statutory authority references correct?	Yes					
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A					
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes					
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes					
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes					
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes					
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes					
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A					
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Yes					
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes					
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A					
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes					

		48250400					
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling $100,000 or more.)	Yes					
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes					
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes					
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes					
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes					
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes					
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	yes					
AUDITS:							
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes					
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? **(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")**	Yes					
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. **(SC1R, DEPT)**	Yes					
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!						
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.)						
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.						
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.						
9. SCHEDULE II (PSCR, SC2)							
AUDIT:							
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? **(BRAR, BRAA - Report should print "No Records Selected For This Request")** Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A					
10. SCHEDULE III (PSCR, SC3)							
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	N/A					
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use **OADI** or **OADR** to identify agency other salary amounts requested.	N/A					

	Program or Service (Budget Entity Codes)					
Action	48250400					

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?	Yes					
13. SCHEDULE VIIIB-1						
13.1 This schedule is not required in the October 15, 2009 LBR submittal.						
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1 Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Yes					
15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)						
15.1 Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to *section 216.023(4) (b), Florida Statutes,* the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes					
15.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Yes					
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3 Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? **(GENR, ACT1)**	Yes					
15.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? **(Audit #1 should print "No Activities Found")**	N/A					
15.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? **(Audit #2 should print "No Operating Categories Found")**	N/A					
15.6 Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes					
15.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? **(Audit #4 should print "No Discrepancies Found")**	Yes	Rounding				
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 109 through 153 of the LBR Instructions), and are they accurate and complete?	Yes					
16.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Yes					

	Action	Program or Service (Budget Entity Codes)					
		48250400					
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes					
AUDITS - GENERAL INFORMATION							
TIP	Review *Section 6: Audits* of the LBR Instructions for a list of audits and their descriptions.						
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.						
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)							
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A					
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A					
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A					
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A					
17.5	Are the appropriate counties identified in the narrative?	N/A					
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
18. FLORIDA FISCAL PORTAL							
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes					

State of Florida
Department of Education
Federal Grants K-12 Program

2010-11
Exhibits or Schedules

State of Florida
Department of Education
Federal Grants K-12 Program

2010-11
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48250500 - FEDERAL GRANTS K/12 PROGRAM**
Fund: **2021 - ADMINISTRATIVE TRUST FUND**

(1)	**(2)** ACTUAL FY 2008 - 2009	**(3)** ESTIMATED FY 2009 - 2010	**(4)** REQUEST FY 2010 - 2011
FUNDING SOURCE - STATE			
FUNDING SOURCE - NON-STATE			
Indirect Cost Assessments	(79,175)	0	0
TOTALS*	**(79,175)**	**0**	**0**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48250500-FEDERAL GRANTS K/12 PROGRAM**
Fund: **2315 - FOOD AND NUTRITION SERVICES TRUST FUND**

(1)	(2) ACTUAL FY 2008 - 2009	(3) ESTIMATED FY 2009 - 2010	(4) REQUEST FY 2010 - 2011
FUNDING SOURCE - STATE			
FUNDING SOURCE - NON-STATE			
School Lunch Program Funds	320,102	0	0
TOTALS*	**320,102**	**-**	**-**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48250500-FEDERAL GRANTS K/12 PROGRAM**
Fund: **2339 - GRANTS AND DONATIONS TRUST FUND**

(1)	**(2)**	**(3)**	**(4)**
	ACTUAL	**ESTIMATED**	**REQUEST**
FUNDING SOURCE - STATE	**FY 2008 - 2009**	**FY 2009 - 2010**	**FY 2010 - 2011**
FUNDING SOURCE - NON-STATE			
Tobacco Education Program	820,313	49,269	49,269
TOTALS*	**820,313**	**49,269**	**49,269**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title: 48 EDUCATION
Trust Fund Title: ADMINISTRATIVE TRUST FUND
Budget Entity: 48250500 - FEDERAL GRANTS K/12 PROGRAM
LAS/PBS Fund Number: 2021

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	-	(F)	-	-
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	79,175.37	(H)		**79,175.37**
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	(79,175.37)	(K)	-	(79,175.37) **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: 48 EDUCATION
Trust Fund Title: FEDERAL GRANTS TRUST FUND
Budget Entity: 48250500-FEDERAL GRANTS K/12 PROGRAM
LAS/PBS Fund Number: 2261

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	143,257.49	(A)		143,257.49
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	743,493.26	(D)		743,493.26
ADD: Anticipated Grant Revenue	2,692,050.52	(E)		2,692,050.52
Total Cash plus Accounts Receivable	**3,578,801.27**	(F)	**-**	**3,578,801.27**
LESS Allowances for Uncollectibles	349,677.72	(G)		349,677.72
LESS Approved "A" Certified Forwards	3,229,123.55	(H)		3,229,123.55
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	**0.00**	(K)	**-**	**0.00** **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:
Trust Fund Title:
Budget Entity:
LAS/PBS Fund Number:

Budget Period: 2010 - 2011
48 EDUCATION
FOOD AND NUTRITION SERVICES TRUST FUND
48250500 - FEDERAL GRANTS K/12 PROGRAM
2315

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	12,240.64	(A)		12,240.64
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	307,861.61	(D)		307,861.61
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	320,102.25	(F)	-	320,102.25
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	320,102.25	(K)	-	320,102.25 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: 48 EDUCATION
Trust Fund Title: GRANTS AND DONATIONS TRUST FUND
Budget Entity: 48250500 - FEDERAL GRANTS K/12 PROGRAM
LAS/PBS Fund Number: 2339

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	60.00	(A)		60.00
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	905,474.92	(C)		905,474.92
ADD: Outstanding Accounts Receivable	2,126.06	(D)		2,126.06
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	907,660.98	(F)	-	907,660.98
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	87,255.89	(H)		87,255.89
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	91.83	(I)		91.83
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	820,313.26	(K)	-	820,313.26 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **ADMINISTRATIVE TRUST FUND**
LAS/PBS Fund Number: **2021**   **BE: 48250500**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   **(79,175.37)** (A)

Add/Subtract:

    (B)

Other Adjustment(s):

    (C)

    (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(79,175.37)** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **(79,175.37)** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **FEDERAL GRANTS TRUST FUND**
LAS/PBS Fund Number: **2261**   **BE: 48250500**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 | **(2,709,917.72)** (A)

Add/Subtract:

| (B)

Other Adjustment(s):

Payable not Certified | 17,867.20 (C)

Anticipated Grant Revenue | 2,692,050.52 (C)

ADJUSTED BEGINNING TRIAL BALANCE: | **0.00** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | **0.00** (E)

DIFFERENCE: | **(0.00)** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **FOOD AND NUTRITION SERVICES TRUST FUND**
LAS/PBS Fund Number: **2315**   **BE: 48250500**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   **49,887.25** (A)

Add/Subtract:

(B)

Other Adjustment(s):

Payable not Certified   270,215.00 (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: **320,102.25** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **320,102.25** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **GRANTS AND DONATIONS TRUST FUND**
LAS/PBS Fund Number: **2339**   **BE: 48250500**

BEGINNING TRIAL BALANCE:

     Unreserved Fund Balance Per Trial Balance, 07-01-09   **820,313.26** (A)

     Add/Subtract:

     (B)

     Other Adjustment(s):

     (C)

     (C)

ADJUSTED BEGINNING TRIAL BALANCE: **820,313.26** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **820,313.26** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/Federal Grants K/12 Program
Agency Budget Officer/OPB Analyst Name: Pam Bunkley

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)					
	48250500					
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 (FCO) set to TRANSFER CONTROL for DISPLAY status only? **(CSDI)**	Yes					
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? **(CSDI)**	Yes					
AUDITS:						
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. **(EXBR, EXBA)**	Yes					
1.4 Has security been set correctly? **(CSDR, CSA)**	Yes					
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.						
2. EXHIBIT A (EADR, EXA)						
2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Yes					
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes					
2.3 Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Yes					
2.4 Have the coding guidelines in *Section 3* of the LBR Instructions (pages 15 through 27) been followed?	Yes					
3. EXHIBIT B (EXBR, 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.	Yes					

			Program or Service (Budget Entity Codes)				
Action			48250500				

AUDITS:		
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? **(NACR, NAC - Report should print "No Negative Appropriation Categories Found")**	Yes
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? **(EXBR, EXBC - Report should print "Records Selected Net To Zero")**	Yes
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.	
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.	
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 59 of the LBR Instructions?	Yes
4.2	Is the program component code and title used correct?	Yes
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.	

5. EXHIBIT D-1 (ED1R, EXD1)		
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes
AUDITS:		
5.2	Do the fund totals agree with the object category totals within each appropriation category? **(ED1R, XD1A - Report should print "No Differences Found For This Report")**	Yes
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? **(EXBR, EXBB - Negative differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes

		Program or Service (Budget Entity Codes)				
Action		48250500				

			Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? **(EXBR, EXBD - Differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*		Yes				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.						

		Program or Service (Budget Entity Codes)				
Action		48250500				

TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.						
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.						
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.						

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Yes					
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						

7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Yes					
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Yes					
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 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 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.)	N/A					
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A					
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A					
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A					

	Program or Service (Budget Entity Codes)				
Action	48250500				

7.9 Does the issue narrative reference the specific county(ies) where applicable?	N/A					

7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #10-002?	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?	N/A					
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A					
7.14	Do the amounts reflect appropriate FSI assignments?	Yes					
7.15	Do the issues relating to *salary and benefits* have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A					
7.16	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A					
7.17	Are the issues relating to *major audit findings and recommendations* properly coded (4A0XXX0, 4B0XXX0)?	N/A					
AUDIT:							
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. **(EADR, FSIA - Report should print "No Records Selected For Reporting")**	Yes					
7.19	Does the General Revenue for 160XXXX issues net to zero? **(GENR, LBR1)**	Yes					
7.20	Does the General Revenue for 180XXXX issues net to zero? **(GENR, LBR2)**	N/A					
7.21	Does the General Revenue for 200XXXX issues net to zero? **(GENR, LBR3)**	N/A					
7.22	Have FCO appropriations been entered into the nonrecurring column A04? **(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))**	N/A					

		Program or Service (Budget Entity Codes)				
Action		48250500				

<table>
<tr><td>TIP</td><td>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.</td><td></td></tr>
<tr><td>TIP</td><td>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 64 through 70 of the LBR Instructions.</td><td></td></tr>
<tr><td>TIP</td><td>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.</td><td></td></tr>
<tr><td>TIP</td><td>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).</td><td></td></tr>
<tr><td>TIP</td><td>If an appropriation made in the FY 2009-10 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.</td><td></td></tr>
</table>

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level *or* SC1R, SC1D - Department Level)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Yes				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling $100,000 or more for the fiscal year?	Yes				

	Program or Service (Budget Entity Codes)				
Action	48250500				

8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A

	Program or Service (Budget Entity Codes)				
Action	48250500				
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to *section 215.32(2)(b), Florida Statutes* - including the Schedule ID and applicable legislation?	N/A				
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Yes				

	Action	Program or Service (Budget Entity Codes) 48250500					
8.10	Are the statutory authority references correct?	Yes					
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes					
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A					
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes					
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes					
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes					
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes					
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A					
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Yes					
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A					
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A					
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes					
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling $100,000 or more.)	Yes					
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes					
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes					
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes					
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes					
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes					

8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?						
AUDITS:							
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	No	Departmental Line I Positive				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? **(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")**	Yes					
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. **(SC1R, DEPT)**	Yes					
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!						
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.)						
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.						
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.						
9. SCHEDULE II (PSCR, SC2)							
AUDIT:							
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? **(BRAR, BRAA - Report should print "No Records Selected For This Request")** Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A					
10. SCHEDULE III (PSCR, SC3)							
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	N/A					
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use **OADI** or **OADR** to identify agency other salary amounts requested.	N/A					
11. SCHEDULE IV (EADR, SC4)							
11.1	Are the correct Information Technology (IT) issue codes used?	N/A					
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.						
12. SCHEDULE VIIIA (EADR, SC8A)							

		Program or Service (Budget Entity Codes)				
	Action	48250500				

12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes					

13. SCHEDULE VIIIB-1

13.1	This schedule is not required in the October 15, 2009 LBR submittal.						

14. SCHEDULE VIIIB-2 (EADR, S8B2)

14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Yes					

15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)

15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to *section 216.023(4) (b), Florida Statutes,* the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes					
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Yes					

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (**GENR, ACT1**)	Yes					
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (**Audit #1 should print "No Activities Found"**)	N/A					
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (**Audit #2 should print "No Operating Categories Found"**)	N/A					
15.6	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes					
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (**Audit #4 should print "No Discrepancies Found"**)	Yes	Rounding				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						

		Program or Service (Budget Entity Codes)				
Action		48250500				

16. MANUALLY PREPARED EXHIBITS & SCHEDULES

16.1	Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Yes					
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes					
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes					

AUDITS - GENERAL INFORMATION

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

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)

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

18. FLORIDA FISCAL PORTAL

18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes					

State of Florida
Department of Education
Educational Media and Technology
Services

2010-11
Exhibits or Schedules

State of Florida
Department of Education
Educational Media and Technology
Services

2010-11
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48250600-EDUC MEDIA & TECHNOLOGY SERV**
Fund: **2261 FEDERAL GRANTS TRUST FUND**

(1)	**(2)** ACTUAL	**(3)** ESTIMATED	**(4)** REQUEST
FUNDING SOURCE - STATE	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
FUNDING SOURCE - NON-STATE			
Interest from Investments (FIRN)	57,466	0	0
TOTALS*	**57,466**	**0**	**0**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: **48 EDUCATION**
Trust Fund Title: **FEDERAL GRANTS TRUST FUND**
Budget Entity: **48250600-EDUCATIONAL MEDIA & TECHNOLOGY SERVICES**
LAS/PBS Fund Number: **2261**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	123,148.69	(C)		123,148.69
ADD: Outstanding Accounts Receivable	365.36	(D)		365.36
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	**123,514.05**	(F)	**-**	**123,514.05**
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	65,000.00	(H)		65,000.00
Approved "B" Certified Forwards	1,032.36	(H)		1,032.36
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	15.78	(I)		15.78
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	**57,465.91**	(K)	**-**	**57,465.91** **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **FEDERAL GRANTS TRUST FUND**
LAS/PBS Fund Number: **2261**   **BE: 48250600**

BEGINNING TRIAL BALANCE:

    Unreserved Fund Balance Per Trial Balance, 07-01-09 | **58,498.27** | (A)

    Add/Subtract:

                                           | | (B)

        Other Adjustment(s):

    Reserve for Encumbrance | (1,032.36) | (C)

                                           | | (C)

ADJUSTED BEGINNING TRIAL BALANCE: | **57,465.91** | (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | **57,465.91** | (E)

DIFFERENCE: | **0.00** | (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

DEPARTMENT OF EDUCATION

SCHEDULE IV-B
FOR
FCAT EXPLORER
FISCAL YEAR 2010-11

State of Florida

The Florida Legislature   *Governor's Office of Policy and Budget*

October 15, 2009

Table of Contents

L. Communications Plan

I. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Florida Department of Education	**Schedule IV-B Submission Date: October 2009**
Project Name: FCAT Explorer/Focus	**Is this project included in the Agency's LRPP?** X Yes _____ No
FY 2010-11 LBR Issue Code:	**FY 2010-11 LBR Issue Title:**
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): **Todd Clark, 850-245-0764, todd.clark@fldoe.org**	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
Agency Head: **Printed Name: Eric J. Smith**	**Date: 10/15/2010**
Agency Chief Information Officer: **Printed Name: Ron Lauver**	**Date: 10/15/2010**
Budget Officer: **Printed Name: Linda Champion**	**Date: 10/15/2010**
Planning Officer: **Printed Name: Frances Haithcock**	**Date: 10/15/2010**
Project Sponsor: **Printed Name: Todd Clark**	**Date: 10/15/2010**
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	Todd Clark, 850-245-0764 todd.clark@fldoe.org
Cost Benefit Analysis:	Todd Clark, 850-245-0764 todd.clark@fldoe.org
Risk Analysis:	Todd Clark, 850-245-0764 todd.clark@fldoe.org
Technology Planning:	Ron Lauver, 850-245-9325 ron.lauver@fldoe.org
Project Planning:	Todd Clark, 850-245-0764 todd.clark@fldoe.org

II. Schedule IV-B Business Case

Business Case Section	$1-1.99M	$2 – 10 M		> $10 M
		Routine upgrades & infrastructure	Business or organizational change	
Background and Strategic Needs Assessment			X	X
Baseline Analysis			X	X
Proposed Business Process Requirements			X	X
Cost Benefit Analysis		X	X	X

A. Background and Strategic Needs Assessment
   Purpose: To clearly articulate the business-related need(s) for the proposed project.

1. Agency Program(s)/Service(s) Environment
   The Florida Department of Education (FLDOE) endeavors to provide a dedicated fund source for continued maintenance, technical support, and enhancement of online instructional support for the *Sunshine State Standards* (SSS) and Next Generation SSS through the FCAT Explorer project, and for expansion of this system through new instructional program and item development.

   The *Sunshine State Standards*, adopted by the State Board of Education in 1996, and the *Next Generation Sunshine State Standards* adopted in 2007, 2008, and 2009 for science and math, describe what students in public school core subject areas should know and be able to do.

   The Florida Comprehensive Assessment Test (FCAT) is the state's mechanism for assessing student achievement of the high-order cognitive skills represented in the SSS for Reading and Writing, and the *Next Generation Sunshine State Standards* for Mathematics and Science.

   All students in grades 3 through 10 take the FCAT Reading and Mathematics in the spring of each year. All students in grades 4, 8, and 10 take FCAT Writing, and FCAT Science is administered to all students in grades 5, 8, and 11.

   Florida law (Section 1008.25, Florida Statutes) requires that students who are functioning below grade level be provided additional supports and services. For the 2009 FCAT in Reading, the percent of students functioning at proficiency level and above ranged 37-74% of all students tested; in Mathematics, the range was 55-78%; and in Science, the range was 37-46%. For 2008 FCAT in Reading, the range was 38-72% of all students by grade level; for 2008 FCAT in Mathematics, 53-76%; and in Science, 2008 scores ranged 38-43%.

   Accountability for student learning is the primary focus of Florida's system of school improvement. Results from the statewide assessment program are the basis of Florida's system of school improvement. Student achievement data from the

FCAT are used to report educational status and annual progress for individual students, schools, districts, and the state. School grades are assigned to schools by FLDOE and are based on the percent of students meeting high standards and the percent of students who make learning gains.

Federal No Child Left Behind legislation requires that students make adequate yearly progress. Florida's plan for student achievement is similarly focused upon raising levels of student achievement and pays special attention to struggling schools. FCAT Explorer provides all schools with practice materials that parallel the grade/subject FCAT tests. While students across the achievement spectrum benefit from using FCAT Explorer programs, students in struggling schools (those graded "D" or "F") have a specific need for additional practice materials.

The *FCAT Explorer* web-based practice and instructional programs are an initiative undertaken by FLDOE to close the measurable performance gap between the current and desired ability of Florida's public school students to demonstrate proficiency with the reading comprehension, mathematics problem-solving skills, and science concepts embodied in the SSS benchmarks and tested on the Florida Comprehensive Assessment Test (FCAT). Closing this measurable performance gap is intended to improve students' scores on the reading comprehension, math, and science portions of the FCAT.

An ancillary purpose of the FCAT Explorer project is to close the gap between current and desired levels of the positive perception by educators and parents that the FLDOE is committed to, and successful in, providing useful and effective instructional resources that support educator and parent efforts to ensure that students can demonstrate mastery of the critical reading comprehension, math, and science skills that are embodied in the *Sunshine State Standards* and *Next Generation Sunshine State Standards* and tested on the FCAT.

The FCAT Explorer project includes the *FCAT Explorer* and *Focu*s websites. *FCAT Explorer* offers 11 instructional programs for reading, mathematics, and science; teacher, school, and district administrator modules that provide instructional support and management tools, performance assessment and tracking, information for parents, and a Parent and Family Guide. The *Focus* website offers mini-assessments in reading, mathematics, and science with management tools for teachers and administrators.

    a. **FCAT Explorer**: *FCAT Explorer* is an innovative, web-based instructional support tool designed to assist students in grades 3 through 12 in mastering the *Sunshine State Standards* as assessed by the Florida Comprehensive Assessment Test (FCAT) through:

        i.   Student programs which provide skills practice, feedback, and tutorial reinforcement through multidisciplinary content; student performance reports, and individualized, adaptive instructional support

        ii. Teacher/administrator instructional tools designed to support data-driven lesson planning and instruction, including individual and

          class progress reports to facilitate class management, reporting, and interaction with students and parents

   iii. Parent and family resources for instructional support outside the classroom.

   iv. Extensive technical and user support (toll-free phones, email, user manuals, presentation downloads, training).

   v. FCAT Explorer programs are currently available for reading grades 3, 4, 6, 8, and 10; mathematics grades 5, 8, and 10; and science grades 5, 8, and 11.

The existing *FCAT Explorer* instructional programs are as follows:

Program Title	Content Focus
Galactic Library	3rd Grade Reading Benchmarks
Reading Odyssey	4th Grade Reading Benchmarks
Reading Factory	6th Grade Reading Benchmarks
Reading Boardwalk	8th Grade Reading Benchmarks
Reading Timeline	10th Grade Reading Benchmarks
Math Station	5th Grade Mathematics Benchmarks
Math Navigator	8th Grade Mathematics Benchmarks
Math Timeline	10th Grade Mathematics Benchmarks
	10th Grade Mathematics Remediation
Science Station	5th Grade Science Benchmarks
Science Voyager	8th Grade Science Benchmarks
Science Mission	11th Grade Science Benchmarks

These instructional programs are located online at www.fcatexplorer.com.

The FCAT Explorer reading programs are instructionally robust. The reading programs contain a total of 227 reading passages and 2,146 reading comprehension items. All performance objectives that serve as the basis for item writing are reviewed by the FCAT Test Development Center. All items are written in alignment with the SSS for Reading. Reading programs include comprehensive corrective feedback for each item, word-level audio pronunciation, extensive vocabulary building features, glossaries with Spanish and Haitian Creole word equivalents, audio pronunciation, and vocabulary term syllabication. Three of the reading programs provide adaptive navigation based on student performance. One reading program (10th grade) includes a pre-test, a post-test, eight interactive reading comprehension remediation lessons, and a program post-test.

FCAT Explorer student mathematics programs are also instructionally intensive. The mathematics programs collectively contain 439 items. The SSS benchmarks for mathematics serve as the basis for item

writing. In addition, selected mathematics programs contain instructional games and remedial lessons. All mathematics programs include online calculators, mathematics reference sheets, and glossaries. Glossaries provide Spanish and Haitian Creole word equivalents and audio pronunciation.

School year 2007-2008 brought the completion of three science programs for FCAT Explorer. These programs feature science vocabulary building activities, remedial lessons or activities, short response training items, items supporting annually assessed and content sampled benchmarks, context-dependent item sets, and gridded response items where appropriate. The three science programs include 595 practice items.

    b. *Focus*: In addition to the *FCAT Explorer* website and programs, FLDOE has also developed *Focus*, Florida's Continuous Improvement Model website. *Focus* launched its multi-grade, mini-assessment class tool in the spring of 2005, and is part of an eight-step process designed to improve student achievement dramatically. Each mini-assessment offers a quick, five-question assessment on a particular benchmark or focus. In addition, the *Focus* website offers a retest option for each benchmark or focus. These assessments are designed to give teachers an instructionally sound tool for analyzing student strengths and weaknesses. *Focus* also includes a teacher's desk with a calendar for scheduling assessment periods and tools for monitoring student progress. *Focus* mini-assessments are currently available for grades 3 through 10 in reading and math; and science grades 5, 7, 8, and 11. *Focus* contains 1,960 reading items, 1,930 mathematics items, and 520 science items.

Priority for new development in fiscal year 2010-2011 is to adapt items and content in *Focus* and *FCAT Explorer* science programs to the *Next Generation Sunshine State Standard*s. Consideration is being given to developing an additional mathematics program in *FCAT Explorer* for 3rd grade. New development focus can be shifted, however, depending on FLDOE priorities.

2. Business Objectives

FCAT Explorer was first piloted in 1999, shortly after the adoption of the Sunshine State Standards and the implementation of the FCAT. The FLDOE's original intent was to provide teachers, parents, and students with skills-based practice in reading and math. FCAT Explorer offered teachers information about which benchmarks would be tested, gave them tools to prepare students and instill confidence at a time when little was known about the FCAT itself. FLDOE wanted to provide free supplemental materials to help teachers and at the same time reduce the need for school districts to buy expensive educational software.

FCAT Explorer supports FLDOE's mission by providing materials aligned to the *Sunshine State Standards*. FCAT Explorer programs are designed to be highly engaging at the interface level with the specific purpose of motivating struggling students. The programs are interactive and provide students with immediate corrective feedback. All programs provide incorrect and correct answer explanations; selected programs offer additional skill building features.

Focus also supports FLDOE's mission by providing robust assessment tools at no cost to teachers. These assessments can help teachers refine instruction, diagnose student weaknesses, and guide remediation. The assessments are developed with guidance from the Test Development Center, are strictly based on the Standards, and are grade-level appropriate. These assessments are invaluable to schools working to comply with the requirements of FLDOE's accountability measures.

FCAT Explorer and *Focus* have become key lesson planning and curriculum support tools for teachers. Developing an additional elementary mathematics program and the correlation of science content to the *Next Generation Sunshine State Standards* will provide further support for teachers working to comply with the new requirements for curriculum and instruction.

B. Baseline Analysis
   Purpose: To establish a basis for understanding the business processes, stakeholder groups, and current technologies that will be affected by the project and the level of business transformation that will be required for the project to be successful.

   1. Current Business Process Requirements
      a. Inputs
         i. For the proposed correlation to the new standards, Infinity Software Development (ISD)—the contractor for the FCAT Explorer projects—would seek assistance from and recruit science teachers and subject matter experts familiar with the requirements of the *Next Generation Sunshine State Standards*. ISD currently employs a team of item writers, testing and measurement specialists, and content specialists. Additional input and guidance from FLDOE staff would also be important to adapting existing content to the new standards.
      b. Processing
         i. To complete revision of the proposed content, ISD uses grade level and subject matter experts. Using the specifications for grades 3 through 11, ISD's staff, in concert with designated FLDOE staff, would determine which existing items are suitable for retention and which will require revision or replacement.
         ii. To develop an additional mathematics program, ISD would seek guidance from appropriate FLDOE staff, and recruit grade-level teachers, subject-matter experts, and reviewers. This team would guide development not only of the practice items, but also of any instructional features, remediation activities or content, and the program interface design.

      iii. Revised and/or new items will be reviewed by contracted subject matter experts and grade level specialists. Testing and measurement experts will also review items.

c. Outputs

    i. To support the development process, ISD develops a variety of tools:

      1. Sample Item documents: Typically, for item development, ISD develops a sample item document that is reviewed and approved by Test Development Center and FLDOE staff.

      2. Design Documentation: Design decisions documentation; program navigation documentation; interface design; system logic diagrams; web page design; meeting and decision documentation; project books.

      3. Item writer's guidelines and supporting documents.

      4. Output of the design and development effort is a new or revised grade/subject program. Content is stored and called from an Oracle 10g database through an ASP/VBScript middle layer. Front-end interactivity is accomplished through a Flash interface. 508 compliance measures will be followed when appropriate and within budget constraints.

d. Business Process Interfaces

All instructional content is reviewed by subject matter experts (grade level subject area teachers, agency subject matter experts, and a testing and measurement specialist). These agency and agency-designated staff review content for grade level appropriateness, instructional soundness and rigor, and for bias and community sensitivity issues.

ISD conducts design meetings and submits minutes and designs to FLDOE stakeholders for approval.

No external information or processes are required. All review and oversight is conducted through FLDOE and FLDOE designees.

e. Business Process Participants

    i. ISD Staff:

      1. Instructional system designer, editorial staff, content developers, item writers, testing/measurement specialists, grade level and subject matter experts, graphic designers, business process analysts, technical support staff, programmers, database and project managers.

    ii. FLDOE Staff

      1. Bureau of Curriculum and Instruction project administrators, policy and decision makers, Office of Mathematics and Science staff, Office of Humanities staff, and other designated stakeholders.

    iii. Additional Staff

      1. Additional programming and writing/editorial staff as needed.

      2. Additional technical support staff as usage increases.

f. Process Mapping

The development process used to create the FCAT Explorer programs is consistent across all grade and subject combinations. Project scope and instructional priorities are obtained from subject matter experts, documentation of the instructional and system models is provided to application, content, and graphic design development staff. Design of components from each area is

overlapped and programs are typically delivered following a six-month development and testing cycle (process flow diagram follows).

With use of the business rules and wireframe documentation, application development staff produce the working shell of the program and make any needed alternations to the database design. Instructional content is entered into the database via an interface designed for this purpose. Graphics are integrated. Developer testing follows.

After developer testing has been completed for each defined unit, web files and database content are promoted to the staging environment. Unit testing is then conducted in the staging environment. When unit testing has been completed and all documented issues have been resolved, integrated end-to-end testing is conducted. Regression testing follows and when all resolved issues have been retested, the site is promoted to the production environment.

The final phase of program development involves the dissemination of program information to the K through 12 community and the training of internal technical support staff. After both of the above have been accomplished, the new program and its content are considered to be in a maintenance and support phase.

See Appendix A for a process map of the Content Development and Revision Process.

2. Assumptions and Constraints

No departmental, state, federal, or industry standards or unique business requirements will narrow the range of reasonable technical alternatives.

Key assumptions that affect the successful development of all FCAT Explorer programs and the provision of existing materials via the Internet are as follows:

- Ease of use of Internet-based instructional materials
- Continuity in the testing of the *Sunshine State Standards* or *Next Generation Sunshine State Standards*
- Continuous improvements to Florida's technological infrastructure
- Continuous improvements in available development tools, and 508 compliance as applicable and appropriate within budget constraints.

The key constraints that affect the successful development of all FCAT Explorer programs and the provision of existing materials via the Internet are as follows:

- Available budget
- Availability of qualified subject matter experts to review, instructional materials
- Limits in technological resources for delivery (bandwidth, hardware)

C. Proposed Business Process Requirements
Purpose: To establish a basis for understanding the business process requirements the proposed solution must meet and outline criteria the project will use in selecting an appropriate solution.

1. Proposed Business Process
   The business process used to define requirements and develop the end product must address the following requirements:

   - All instructional content must be reviewed by agency subject matter experts and/or agency designees for compliance with the currently assessed *Sunshine State Standards*
   - All student performance reporting must be reviewed and found to align with the assessed *Standards*
   - All instructional content must be found free of expressions of cultural, racial or ethic biases
   - All instructional content must be reviewed and found to meet grade level readability requirements
   - All aspects of the proposed technological solution must be reviewed and found to make the best use of existing data center resources

   The proposed instructional programs and revisions will provide students in all of Florida's public schools with an online resource that can be used in the classroom as well as at home. Currently, no other state- or agency-funded products or services provide online curriculum materials for State Board of Education-adopted standards.

   Since the FCAT Explorer is an existing system, the proposed standards revisions will add value to the currently provided services.

   The FCAT Explorer, as stated above, is a part of the agency's long-term plan to increase student achievement. The proposed standards revisions will help students and teachers prepare for the transition to the *Next Generation Sunshine State Standards*. The FCAT Explorer has minimal effect on workflow internal to the agency.

2. Business Solution Alternatives
   FLDOE's original request stipulated an Internet-based solution. The Internet-based solution was determined to be a cost-effective means of delivering high-quality instructional materials to all students in grades 3 through 12. In addition, this solution provides the materials to students in the classroom and is available from any other site with an Internet connection.

   An alternative to the Internet-based solution would be to provide printed or CD-ROM delivered practice materials to students. The print-based solution, however, has numerous drawbacks. Printed materials are not easily updated as compared to materials delivered via the Internet. Print-based materials require a distribution network capable of providing

materials to every student in grades 3 through 12. Most significantly, printed materials must be hand-scored by the classroom teacher whereas the FCAT Explorer's system scores, stores, and reports student performance from a centralized Oracle database accessible to classroom teachers, school administrators, and district administrators. The CD-ROM solution carries with it disadvantages similar to those associated with print-based materials. While CD-delivery eliminates the necessity for hand scoring, the scores would not be stored in a centralized database but rather stored at the school or district locations and software updates would be costly.

3. Rationale for Selection

   The existing three-year (two optional renewals) contract for the FCAT Explorer project was competitively bid in 2006. The award was made to Infinity Software Development, Inc., (ISD) a consulting firm based in Tallahassee.

   Since FCAT Explorer is an existing system and has an established technological infrastructure, it serves as an optimal means for providing additional curriculum materials to students and teachers. Its programs will continue to support FLDOE's mission to provide high quality instructional materials to struggling students.

   The FCAT Explorer System has been operational since the year 2000. FLDOE is not proposing a new system or a technical solution to solve any problem. The requested funding is for instructional development for additional FCAT Explorer and Focus content. This request seeks funding to create more instructional content for K through 12. The proposed solution is to exercise optional renewal operations on the new contract beginning July 1, 2010, with Infinity Software Development. See ***Section V., A. Current Information Technology Environment*** of this document since there is no change proposed for the technology component of this system. See ***Section II. Business Case*** for the proposed business (instructional) solution.

4. Recommended Business Solution

   FLDOE recommends continued support based on previous years of success. It appears that there are no free web-based educational systems as comprehensive as the FCAT Explorer. The FLDOE and state legislature's investment in this free resource has ensured that teachers, students, and parents have tools for supporting educational success.

III. Schedule IV-B Cost Benefit Analysis

Purpose: To calculate and declare the tangible and intangible benefits compared to the total investment of resources needed to support the proposed IT project.

A. The Cost-Benefit Analysis Forms
   Purpose: To provide a comprehensive financial prospectus specifying the project's tangible benefits, funding requirements, and proposed sources of funding.

Cost Benefit Analysis	
Form	**Description of Data Captured**
Benefits Realization Table - Microsoft Word Template in Appendix B	A detailed description of all benefits identified for the project, including both tangible and intangible benefits. Each benefit identifies the recipient of the benefit, how and when it is realized, how the realization will be measured, and estimates of tangible benefit amounts.
CBA Form 1 - Net Tangible Benefits	Agency Program Cost Elements: Existing program operational costs versus the expected program operational costs resulting from this project. The agency needs to identify the expected changes in operational costs for the program (s) that will be impacted by the proposed project.
	Tangible Benefits: Estimates for tangible benefits resulting from implementation of the proposed IT project, which correspond to the benefits identified in the ***Benefits Realization Table.*** These estimates appear in the year the benefits will be realized.
CBA Form 2 - Project Cost Analysis	Project Cost Elements: Estimated project costs for personnel, hardware software, consultants and other contracted services through project design, development, and implementation. Project Funding Sources: Identifies the planned sources of project funds, e.g., General Revenue, Trust Fund, Grants.
CBA Form 3 - Project Investment Summary	Investment Summary Calculations: Summarizes total project costs and net tangible benefits and automatically calculates: Return on Investment Payback Period Breakeven Fiscal Year Net Present Value Internal Rate of Return

B. CBA Forms
   Step 1: *Benefits Realization Table (see Appendix B)*

Step 2: *CBA Workbook – CBA Form 1 Net Tangible Benefits* worksheet tab:
   a) CBA Form 1-A Net Tangible Benefits
   b) CBA-Form 1-B Character of Program Benefit Estimate

    CBA Form 1 Net Tangible Benefits tab can be found in Appendix C.

Step 3: *CBA Workbook – CBA Form 2 Project Costs* worksheet tab:
   a) CBA Form 2-A Project Cost
   b) CBA Form 2-B Character of Project Costs Estimate
   c) CBA Form 2-C Program(s) Costs for Current Operations
   d) CBA Form 2-D Character of Existing Program Cost Estimates

Step 4: *CBA Workbook – CBA Form 3 Project Investment Summary* worksheet tab:
   a) CBA Form 3-A Cost Benefit Analysis (enter no data, auto generated)
   b) CBA Form 3-B Return on Investment Analysis
   c) CBA Form 3-C Treasurer's Investment Interest Earning Yield

C. Cost-Benefit Analysis Results

    The costs for this project are indicated in the two-part budget document located in the appendices. All costs are associated with program development, deployment, support, and maintenance.

    The benefits yielded by FLDOE's provision of the *FCAT Explorer* and *Focus* websites are increased student achievement through student and teacher access to high quality online curriculum support materials.

IV. Major Project Risk Assessment Component

The Major Project Risk Assessment Component identifies the risks faced by the project so the agency can enact appropriate mitigation strategies for managing those risks. **This Feasibility Study Component is required for *all* IT projects.**

A. Risk Assessment Tool
   Purpose: To provide an initial high-level assessment of overall risk incurred by the project to enable appropriate risk mitigation and oversight to improve the likelihood of project success.

   (See Appendix D for Risk Assessment tables.)

   Eight major project risk assessment areas:
   - Strategic
   - Technology
   - Change Management
   - Communication
   - Fiscal
   - Project Organization
   - Project Management
   - Project Complexity

B. Risk Assessment Summary
   Purpose: To identify the overall level of risk associated with the project and provide an assessment of the project's alignment with business objectives.

   The proposed 3rd grade mathematics program and science revisions are enhancements of the existing *FCAT Explorer* website. That the website's core design, development, and delivery mechanisms have been already successfully achieved, contributes to the project's low-risk value.

V. Technology Planning Component

Technology Planning Section	$1-1.99M	$2 – 10 M		> $10 M
		Routine upgrades & infrastructure	Business or organizational change	
Current Information Technology Environment		X	X	X
Proposed Solution Description	X	X	X	X
Capacity Planning	X	X	X	X
Analysis of Alternatives	X	X	X	X

A. Current Information Technology Environment

The *FCAT Explorer* technology components are hosted per the current contract from a secure dedicated data center at the current contractor's offices located in Tallahassee, Florida. Currently, the *FCAT Explorer* data center hosts 11 *FCAT Explorer* password-protected programs along with administrative management modules, and non-secure informational pages. The *FCAT Explorer* and *Focus* websites are required to be available to users 99% of the time excluding scheduled downtime. Periodic scheduled acceptance testing is completed on site to ensure all components are functioning as designed.

1. Current System
   a. Description of Current System
      i. Total number of users and user types

      FCAT Explorer is currently used in all 67 school districts with an approximate student enrollment for the current school year of almost two million. Enrollment activities are conducted with the cooperation of each school district in August at the beginning of each school year. The contractor enrolls every student in the state based on the district enrollment files received. Enrolled users are all whose names have been submitted to the contractor for creation of login accounts for that school year; however, enrollment does not constitute active usage. The enrollment numbers are much larger than active users; typically active users constitute slightly less than half of the enrolled users. The table below provides a list of enrolled users:

Current Enrollment *(Data as of 9/23/2009)*	
Role	**Number**
School Administrators	3,995
Teachers	194,082
Students	1,978,771
Total Enrollment	**2,176,848**

An active student may be defined as any student who has used any program. A majority of users only work in one or two programs in a given

school year. The number of students actively using the *FCAT Explorer* programs continues to increase each day from August through July of the school year.

The table below provides an analysis of active student users by grade for school year 2008-2009. Active users in the chart below may be using more than one program but are only counted once.

Active Students by Grade

Grade	Active Students 2007-2008	Active Students 2008-2009
3	163,388	228,626
4	138,212	212,670
5	159,009	211,241
6	121,695	217,910
7	106,216	211,684
8	112,141	215,771
9	71,115	231,116
10	65,092	222,565
11	27,887	198,224
12	11,752	169,965

The following table provides an analysis of the number of active students by program. If a student has used more than one program, they are counted once for each program; therefore, a student may be counted more than once in the table below.

FCAT Active Students by Program for School Year 2008-2009

Program Name	Grade	Active Students
Galactic Library	3	204,914
Reading Odyssey	4	199,388
Reading Factory	6	194,222
Reading Boardwalk	8	149,731
Reading Timeline	10	128,348
Math Station	5	337,772
Math Navigator	8	128,734
Math Timeline	10	66,111
Science Station	5	186,251
Science Voyager	8	99,373
Science Mission	11	59,416

Peak usage months for FCAT Explorer are January, February, and the first half of March. During this time period in 2008-2009, an average of 175,973 unique student logins occurred each day. Comparably for an entire year, the average number of unique student logins approximates 55,731 per day. Over the life of the FCAT Explorer project, usage has continued to increase. Several factors have contributed to this increase such as the development of additional programs and subject areas, as well as increased awareness by schools, students, and parents. Usage is expected to continue to increase as awareness grows, and the available grade levels and subject areas are expanded.

FCAT Explorer and Focus Usage: 5-Year Trend
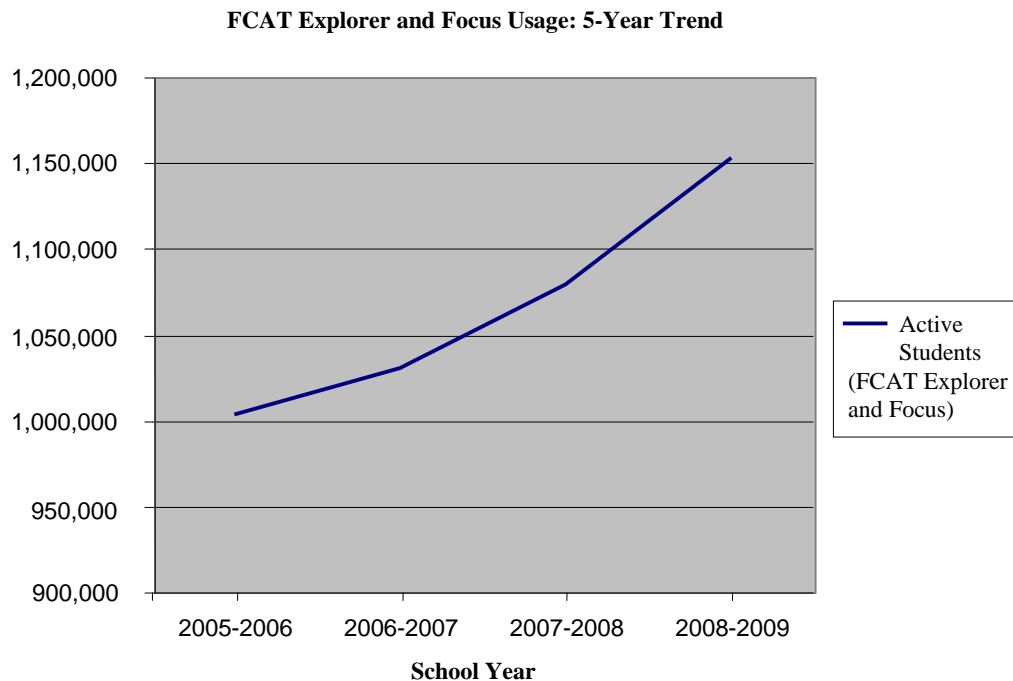
b. Current system resource requirements
   The *FCAT Explorer* and *Focus* systems are web-based applications with most major transactions performed in real time; some student performance data and internal reporting functions are pre-fetched and are run as nightly processes.
   i. System Architecture

   The architecture for the FCAT Explorer includes a development environment for all current development tasks, a staging environment for quality assurance testing purposes, and a production environment. The development and production web environments use Windows 2008 with IIS7.The staging environment uses Windows 2003 with IIS6. The database environment is Oracle 10g. The current system consists of the following:

   - Production Database and Web environment
   - Staging Database and Web environment
   - Development Database and Web environment

- Support Application Environment (e.g., Internal Reports, Call
  Tracking System, Item Editor)*
- WebTrends environment
- Backup environment

* Call tracking: The call tracking system allows the support team to track contacts related to support calls.
Internal Reports: This system allows the support team to query user accounts to resolve issues, provide information, and move students between schools.
Item Editor: This system gives the editorial team access to item and program content. It provides an editorially friendly interface to facilitate access to the content.

All current and future hardware and software components of FCAT are the property of FLDOE. The contractor maintains a property inventory and provides electronic copies of the inventory including hardware and software to FLDOE as any changes occur or upon request by FLDOE. In addition, where possible based on the providers' policies, hardware and software will be kept under maintenance agreements by the contractor.

The following tables provide system configuration information for the production webservers, the database server, the WebTrends server, the Staging/Domain Server, and the Backup Server/Hardware.

FCAT Explorer System Configuration as of 08/07/2009
Production Webservers

Item	Value/Size/Description
Machine Name	FCATWEB1, FCATWEB2, FCATWEB3, FCATWEB4, FCATWEB5, FCATWEB6
Manufacturer	IBM
Model	IBM Bladecenter HS12
Processor(s)	Intel XEON 2.5Ghz with 4 cores
Memory	4096 MB
Internal Disk Configuration	2 x 73 GB Mirrored Hard Disk Drives
Network Adapters	Built in Gigabit Ethernet
External URL	www.fcatexplorer.com focus.florida-achieves.com client.fcatexplorer.com calltrack.infinity-software.com
Location of System	C:\
Location of Web Content	D:\FCATExplorer D:\FCIM
Location of Log Files	E:\
Operating System	Windows Server Standard 2008
Purpose	This machine forms part of the cluster of webservers that provide the internet content for the www.FCATExplorer.com multimedia website and the focus.florida-achieves.com website.

FCAT Explorer Production Database Server Configuration
as of 8/07/2009

Item	Value/Size/Description
Machine Name	proddbibm
Manufacturer	IBM
Model	eServer p570
Processor(s)	12 Way Power5 1.65Ghz
Memory	32 GB
System Controllers	2
Internal Disk Configuration	2 x 72 GB Hard Disk Drives Disk 1 and 2: RAID 1 *(System)*
External Disk Configuration IBM DS4000	16 x 136GB Fiber Channel Drives Disks 0-7 RAID10 Disks 8-15 RAID10
External IP Address	None
External URL	None
Database Version	Oracle 10g version 10.2.0.4
Backup Software	Oracle 10g RMAN
Purpose	This is the database server for the *FCAT Explorer* and *Focus* websites. This server is virtualized to support 4 applications: WebTrends, Development, DCII, and the FCAT Development Database.

FCAT Explorer Development Server Configuration as of 8/07/2009

Item	Value/Size/Description
Machine Name	Fcat-esx
Manufacturer	IBM
Model	X3650
Processor(s)	XEON 8 core 1.60 GHz
Memory	4GB
Internal Disk Configuration	4 x 146GB
Network Adapters	Dual GB NIC
External URL	NA
Location of System	Infinity
Location of Web Content	NA
Location of Log Files	NA
Operating System	ESX 3.5
IIS Version	NA
Purpose	This is the Development Server / VM Host for the *FCAT Explorer* and *Focus* websites.

FCAT Explorer Staging/Backup Server Configuration as of 8/07/2009

Item	Value/Size/Description
Machine Name	Fcastage-web
Manufacturer	DELL
Model	PowerEdge 1650
Processor(s)	1 x Pentium III 1390 MHz
Memory	1 GB
Internal Disk Configuration	2 x 36 GB Hard Disk Drives
Network Adapters	2 x 1000 Mbit Adapters
External URL	stage.fcatexplorer.com
Location of System	C:\
Location of Web Content	D:\
Location of Log Files	E:\
Operating System	Windows 2003 Service Pack 2
IIS Version	5.0
Purpose	The purpose of this machine serves as the webserver for all of the web pages that will ultimately reside on production webservers, but that are currently under testing. It contains mostly ASP and HTML files. This machine also functions as the FCAT Backup Media Server for Netbackup.

ii. Software characteristics (GUI, procedural language, object-oriented language, operating system, embedded program, batch program, real-time transaction, etc.)

The current web development software includes the following technologies:
- Active Server Pages (ASP)
- HTML
- Adobe Flash and Flash MX/ActionScript
- JavaScript
- ASP.NET 2.0
- C++

System software includes the following:
- Windows 2000, 2003, and 2008
- AIX 5.3
- Red Hat Enterprise 5
- Oracle 10g version 10.2.0.4 w/ PL/SQL
- Internet Information Services (IIS) version 6
- Veritas Netbackup 6.5
- WebTrends Analysis Suite v.7.0c
- VMWare ESX Server 3.5

iii. Cost/availability of maintenance or service for existing system hardware or software

FCAT Explorer is hosted per the current contract from a secure data center at the current contractor's offices (Infinity Software Development) located in Tallahassee, Florida. This contract requires the vendor to place all hardware and software under maintenance agreements for the purpose of repair/support except for equipment that is covered under warranty. A record of all agreements and their purchase dates will be kept on file and provided to FLDOE at the beginning of each year of service. The cost for hardware maintenance contracts is part of the fixed price provided by the vendor for what was defined as *Project Area I – Hosting, Hardware, & System Software Maintenance*.

Hardware and Software Costs

Hardware	Approximate Cost of Support	Support Expiration Date
IBM Webservers	$1,500	11/2011
IBM P570/720	$39,810	11/2009
IBM DDS4700 Disk Array	$2,500	03/2011

Software	Approximate Cost of Support	Support Expiration Date
Oracle	$45,000	07/2010
Veritas	$8,500	03/2010
VMware	$350	03/2010
Linux	$120	03/2010

iv. Staffing requirements, identifying key roles (e.g., system management, data entry, operations, maintenance, and user liaison); include contractors, consultants, and state staff

FCAT Explorer project team roles include the following:
- FLDOE Contract Manager
- FLDOE Technology Contact
- Infinity Project Manager
- Systems Administrator & Backup Systems Administrator
- Database Administrator
- Network Administrator
- 1½ Application Support Staff (ASP, Oracle, & Flash ActionScript)
- Web Developer
- Support Services/Help Desk Team – two staff, up to four during peak times

See Appendix I and J.

v. Summary of the cost to operate the existing system (detailed costs can be found in the Cost-Benefit Analysis Worksheets)

Costs associated with a fixed price for hosting and maintenance and support are detailed below:

Project Area	2010-2011 Cost
Hosting, Hardware, and System Software Maintenance	$190,000
Application Support, Database Management, and Customer/Help Desk Support	$1,010,000
Totals	**$1,200,000**

c. Current system performance
The current system is performing as required and able to meet the current and projected workload requirements through fiscal year 2010-11.

- The system is available 24 hours per day, seven days per week.
- Network and system capacity is planned with the number of students in grades 3 through 12 taken into consideration.

- Historically, the FCAT Explorer has been available 99.8% percent of the time (excluding scheduled downtime for hardware/software maintenance).
- The system is backed up daily and all data is archived weekly and stored for one month.
- The current system can be described as being horizontally scalable with existing hardware.

i. Level of user and technical staff satisfaction with the system

Feedback from users has been collected since 2003 and reflects positive response by parents, educators, administrators, and students to the programs and the level of service provided by the vendor. The decreasing number of Help Desk calls also indicates the system is working smoothly.

ii. Current or anticipated failures of the current system to meet the objectives and functional requirements of an acceptable response to the problem or opportunity

No failures are experienced with the current system in meeting the objectives and functional requirements. No issues or failures are anticipated for the current system.

iii. Experienced or anticipated capacity or reliability problems associated with the technical infrastructure or system

The system is adequate for anticipated growth through 2010-2011.

2. Strategic Information Technology Direction
   For the contract year 2010-11, no architecture changes are planned. Infinity will update the database to Oracle 11.

3. Information Technology Standards
   The current system has the following service level/performance requirements:
   - The network and system will support the requirement for 24/7 availability;
   - The network and system capacity will support the expected annual increase in use.
   - The network and system reliability is expected to meet or exceed the historic reliability rate of 99%.

B. Proposed Solution Description
   1. Summary description of proposed system
   The FCAT Explorer System has been operational since the year 2000. FLDOE is not proposing a technical solution to solve any problem. The requested funding is for instructional development for additional FCAT Explorer and Focus content. This request seeks funding to create more instructional content for K through 12. The proposed solution is to exercise optional renewal operations on the new contract beginning July 1, 2010, with Infinity Software Development. See *Section V., A.*

Current Information Technology Environment of this document since there is no change proposed for the technology component of this system. See *Section II. Business Case* for the proposed business (instructional) solution.

2. Resource and summary level funding requirements for proposed system (if known)
   The requested funding is for instructional development for additional FCAT Explorer content. This request seeks funding to create more instructional content for K through 12, rather than to support increased (or reduced) costs for FCAT operations.

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete
Next Generation Sunshine State Standards Alignment for FCAT Explorer and *Focus* Science Content	Analyze, organize, and develop content for the *FCAT Explorer* and *Focus* science programs to align content with the *Next Generation Sunshine State Standards*.	7/1/10	1/31/11	$271,000
FCAT Explorer: 3rd grade mathematics program	Analyze and develop 3rd grade mathematics program for FCAT Explorer; provide administrative monitoring and support tools, remedial lessons, and a parent and family guide.	12/1/10	6/30/11	$542,315

3. Ability of the proposed system to meet projected performance requirements for
   - network and system availability
   - network and system capacity
   - network and system reliability
   - network and system backup and operational recovery
   - scalability to meet long-term system and network requirements

   Whereas usage tends to increase as content is added to both websites, the current data center capacity (web, database, bandwidth) is sufficiently adequate to handle anticipated continued growth in usage through the next contract year 2010-2011.

C. Capacity Planning
   The number of answers submitted in both *FCAT Explorer* and *Focus* indicates significant growth.

FCAT Explorer: Number of Questions Answered by year

Year	Number of Answers
2002-03	44,222,735
2003-04	78,664,749
2004-05	115,377,698
2005-06	148,218,551
2006-07	145,457,083
2007-08	164,703,213
2008-09	157,943,192
2009-10	157,704,043

Focus: Number of Questions Answered by year

Year	Number of Answers
2002-03	n/a
2003-04	n/a
2004-05	n/a
2005-06	n/a
2006-07	790,080
2007-08	3,360,285
2008-09	5,703,845
2009-10	10,885,805

FCAT Explorer and Focus Usage: 5-Year Trend
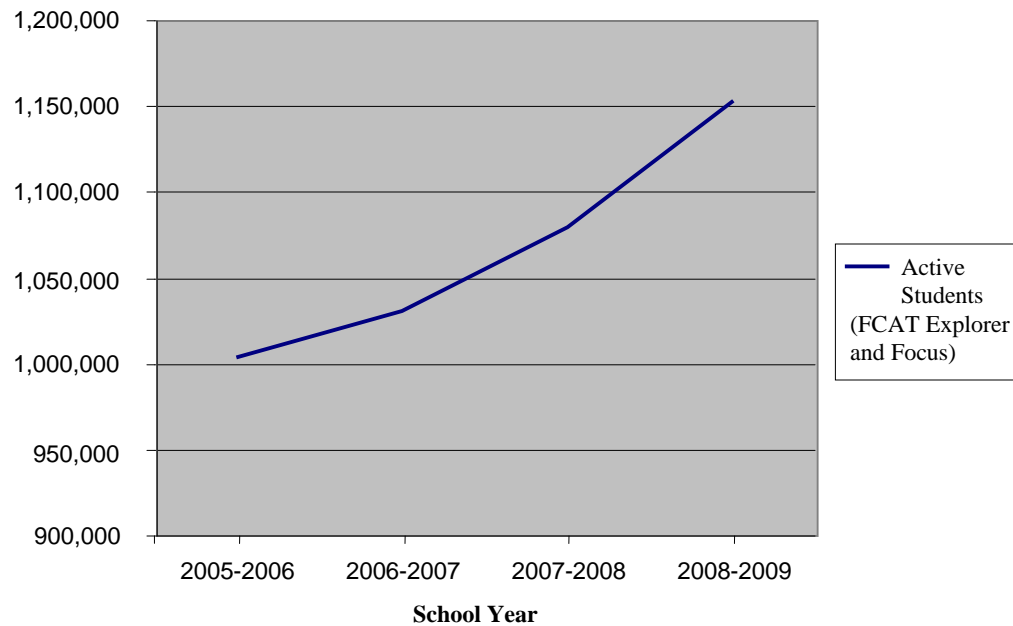
FCAT Explorer and *Focus* have historically experienced incremental and relatively stable and predictable growth. The current system is widely used by students, teachers, and parents across the State of Florida; and trends over the last several years indicate continued growth. This continued growth must be matched by a corresponding expansion of the data center capacity in order to maintain the

ability to meet user demand. Therefore, system enhancements and upgrades can be reasonably planned and scalable based on recent trends, growth rates, and projections.

D. Analysis of Alternatives
   1. Assessment of Alternatives
      This funding request is for the development of additional content and programs, not a technical solution.

   2. Assessment Process
      FLDOE used the Request for Quote (RFQ) process, to select the most qualified Information Technology Consultant vendor contracted through the State of Florida, State Purchasing on the IT Consulting Services Contract # 07-812 to provide support, maintenance and expansion of the *FCAT Explorer* and the *Focus* programs. This includes hosting services, application support, database management, Help Desk support, and development of new instructional modules. The RFQ was issued on February 6, 2006, and was awarded to Infinity Software Development on April 13, 2006. The contract began July 1, 2006, for a period of three years with an option for two one-year renewal periods.

   3. Technology Recommendation
      The procurement strategy has been clearly defined, documented, and completed. FLDOE has no technology recommendation at this time but to continue operations utilizing the contract that has been awarded to Infinity Software Development.

VI. Project Management Planning Component

Project Management Section	$1-1.99 M	$2 – 10 M		> $10 M
		Routine upgrades & infrastructure	Business or organizational change	
Project Charter	X	X	X	X
Work Breakdown Structure	X	X	X	X
Project Schedule	X	X	X	X
Project Budget	X	X	X	X
Project Organization			X	X
Project Quality Control			X	X
External Project Oversight			X	X
Risk Management			X	X
Organizational Change Management			X	X
Project Communication			X	X
Special Authorization Requirements			X	X

A. Project Charter
Purpose: To document the agreement between a project's customers, the project team, and key management stakeholders regarding the scope of the project and to determine when the project has been completed. It is the underlying foundation for all project related decisions.

See Appendix E.

B. Work Breakdown Structure
Purpose: To define at a summary level all work that will take place within the project. It serves as a common framework for planning, scheduling, estimating, budgeting, configuring, monitoring, reporting on, directing, implementing, and controlling the entire project.

See Appendix F.

C. Resource Loaded Project Schedule
Purpose: To indicate the planned timetable for all project-related work and estimate the appropriate staffing levels necessary to accomplish each task, produce each deliverable, and achieve each milestone.

See Appendix G.

D. Project Budget
    Purpose: To ensure that a realistic project budget has been developed.

    Costs for this system are divided into three categories: Program development, support and maintenance, and hosting and hardware/software. Program development includes application development, systems, instructional design, content development, graphics, and management staff. The support and maintenance category includes programming, systems, and technical support staff. Support and maintenance includes project expenses such as approved travel costs, printed materials, bandwidth, data center materials, and other small miscellaneous project costs. Staff and expense-related costs are invoiced monthly.

Project Costs

Project Area	Cost
Development	$726,640
Support and Maintenance	$1,046,110
Hosting	$227,250

Detailed project costs are available once the FLDOE's priorities are determined. See Appendix H.

E. Project Organization
    Purpose: To determine whether an appropriate project organizational and governance structure will be in place and operational in time to support the needs of the project.

    Project governance is conducted through the auspices of FLDOE Stakeholders:

    FLDOE Executive Leadership
    - Dr. Eric J. Smith, Commissioner of Education
    - Dr. Frances Haithcock, Division of Public School
    - Linda Champion, Deputy Commissioner, Finance and Operations

    K through 12 Public School
    - Frances Haithcock, Chancellor, Public Schools
    - Mary Jane Tappen, Deputy Chancellor for Curriculum, Instruction, and Student Services
    - Todd Clark, Chief, Bureau of Curriculum and Instruction
    - Vince Verges, Director, FCAT Test Development Center

    A contractor organization chart is available in Appendix I. The FLDOE organization chart is available in Appendix J.

    The project team collaborates with the FLDOE Bureau of Curriculum and Instruction staff on project organization decisions as follows:
    - Face to face meetings (weekly or as appropriate to project phase)
    - Formal written status reports (monthly)
    - Conference calls (as needed)

- E-mail requests for information or authorization/approval

Each project team member has three or more years of in-depth experience with this project and in most cases more than 5 years of experience with information technology or education-related projects.

F. Project Quality Control
   Purpose: To understand project quality requirements and ensure that effective quality control processes and procedures are in place and operational in time to support the needs of the project.

   ISD will continue to use several means to ensure requirements are met. Review of project documentation is the primary means of ensuring that the proposed science programs meet the agencies' requirements for the above stated purpose. Design documents are submitted to the steering committee for explicit approval prior to the start of development. In-progress versions of the applications are placed on a secure website for the sole purpose of the agencies' review and approval. If FLDOE changes a requirement, or the consultant recommends a change in requirements, a formal change management process will be initiated. Finally, FLDOE will sign-off on all deliverables and indicate acceptance in writing.

   At the conclusion of the development phase, each new program undergoes quality assurance testing in a staging environment. A four-part testing methodology is used: unit testing, end-to-end (integration) testing, production environment testing, and off site (user site) testing. When the deliverable is a new program design or contains significant features that are new, FCAT Explorer programs are tested in the school environment with students. Prior to promotion to the production environment, teachers and development team members observe students as they use the new science programs. Specific attention is given to navigational ease.

   Performance monitoring is done on the webservers using windows performance monitors on an ongoing basis.

   Monitoring on the database is done by scripts/cron* that record all system activity levels every 10 minutes throughout every business day. Database activity is then reported through this means.

   *Cron is the name of program that enables users to execute commands or scripts (groups of commands) automatically at a specified time/date. A common use for it today is connecting to the internet and downloading e-mail.

G. External Project Oversight
   Purpose: To understand any unique oversight requirements or mechanisms required by this project.

   No unique requirements for external project oversight are required for this project.

H. Risk Management
Purpose: To ensure that the appropriate processes are in place to identify, assess, and mitigate major project risks that could prevent the successful completion of this project.

Step 1: Identify major risks to project success

Step 2: Assess the potential impact of each risk and its probability of occurrence

Step 3: Determine appropriate contingency plans

Step 4: Determine the acceptable level of tolerance for each risk

Step 5: Specify mitigation strategies to be implemented for each risk

Step 6: Periodically review the effectiveness of mitigation strategies and identifying any new risks.

Risk for this project will be managed through a formal Risk Management plan. The risk management analysis can be found in Appendix D. Risk will be communicated to the FLDOE, which includes the project sponsor, by the project manager. The Risk Management document will list risks in a narrative format and include risk owner, risk level, mitigation strategy, and current status. The document will be updated weekly.

	Task	Overview of Task Execution
1	Identify major risks to project success	The project manager will determine major risks and their associated risk levels to project success and document them in the Risk Management document.
2	Assess the potential impact of each risk and its probability of occurrence.	This assessment will be reflected in a risk level: high, medium, low. All risks identified as high or medium will be communicated directly to the project sponsor. Additionally, if the potential impact is determined to be a significant threat to the success of the project, the project sponsor will be notified immediately and a mitigation plan will be created.
3	Determine appropriate contingency plans.	Contingency plans will be developed by the project team when appropriate and communicated to the FLDOE. If it is determined that the FLDOE should be involved in creating the contingency plans, meetings will be scheduled by the project manager.
4	Determine the acceptable level of tolerance for each risk	The project sponsor will confirm the acceptable level of tolerance.
5	Specify mitigation strategies to be implemented for each risk	The mitigation strategies will be logged and implemented by the project manager.
6	Periodically review the effectiveness of mitigation strategies and identify any new risks.	The document will be reviewed by the project manager and the FLDOE on a weekly basis.

See Appendix D for a Risk & Mitigation Table.

I.   Organizational Change Management
     Purpose: To increase the understanding of the key requirements for managing the changes and transformation that the users and process owners will have to implement for the proposed project to be successful.

> Since the FCAT Explorer is an existing system and is hosted, supported and maintained off site, the project will have little to no impact on existing agency processes. Project change management procedures are used when scope-related details must change, but organizational change management is not relevant in response to the development and deployment of the proposed mathematics programs and content revisions.

J.   Project Communication
     Purpose: To ensure that effective communication processes are in place to disseminate information and receive feedback from users, participants, and other project stakeholders to facilitate project success.

> During the FCAT Explorer project, effective communication between project team members and entities will serve as a measure of project success. All project entities will be provided with timely and accurate information throughout the duration of the project.

> This document is constructed to guide the reader through the communication elements identified for the FCAT Explorer project. The table below describes the audience for key communications elements and their relationship to the project.

Audience	Participants	Interests	Expectations
FLDOE Executive Leadership	• Education Commissioner • K-12 Chancellor • Deputy Commissioner of Finance and Administration	FCAT Explorer project meets business needs	• Executive Briefing • Project is well-planned • Notification of major changes in scope
FLDOE Contract Managers, FCAT Explorer	• K-12 Deputy Chancellor • Bureau Chief, Curriculum, Instruction, and Student Services • K-12 Program Specialist • K-12 Educational Consultant • FLDOE Science Specialist • Director, FCAT Test Development Center	• FCAT Explorer project and programs satisfy business needs • Project progression and quality management • Project resources are allocated effectively • Understanding user communications initiatives • Consistent, appropriate delegation	• Executive Briefing • Issues are raised quickly • Project is well planned • Project progresses as planned • Change management documentation • Review of design documentation • Usage data • Performance data

Audience	Participants	Interests	Expectations
FCAT Explorer Subject Matter Review Committee	• FCAT Test Development Center Director • FLDOE Science Specialist • Grade Level Science Teachers	• FCAT Explorer project satisfies business needs • Project progression and quality management • Understanding user communications initiatives • FCAT Explorer project is completed on time and within budget • FCAT Explorer design and development adheres to client and end-user expectations • Project deliverables	• Review of design documentation • Deliverable review • Issues are raised quickly • Project is well planned • Project progresses as planned • Review of software release

See Appendix L for the Communications Plan Table.

K. Special Authorization Requirements
    Purpose: To understand any project specific authorizations that must be received for the proposed project or solution.
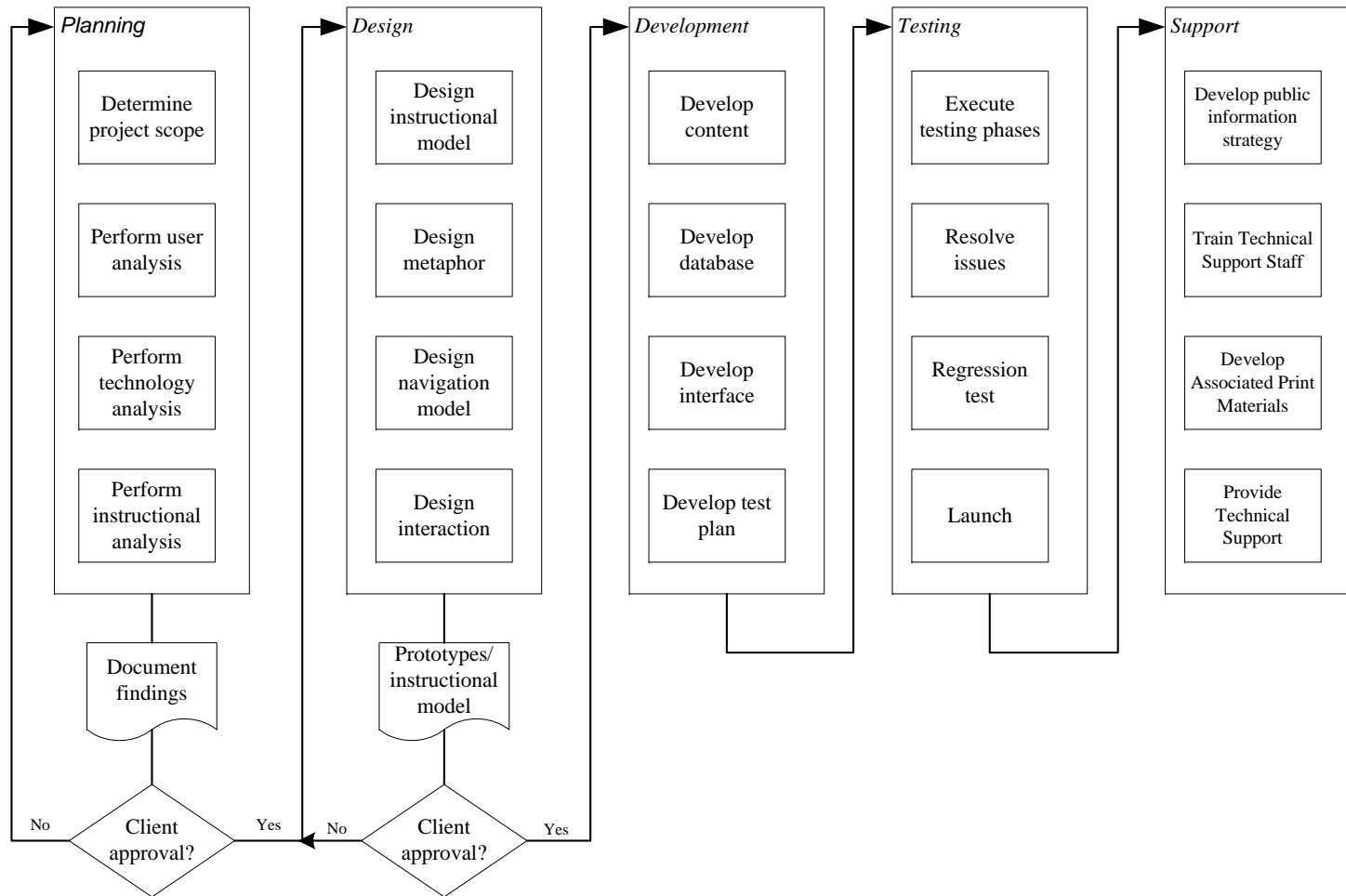   There are no special authorization requirements for this project.

VII. Appendices

Number and include all required spreadsheets along with any other tools, diagrams, charts, etc. chosen to accompany and support the narrative data provided by the agency within the Schedule IV-B.

Appendix A: Process Map

Content Development/Revision Process

Planning	Design	Development	Testing	Support
Determine project scope	Design instructional model	Develop content	Execute testing phases	Develop public information strategy
Perform user analysis	Design metaphor	Develop database	Resolve issues	Train Technical Support Staff
Perform technology analysis	Design navigation model	Develop interface	Regression test	Develop Associated Print Materials
Perform instructional analysis	Design interaction	Develop test plan	Launch	Provide Technical Support
Document findings	Prototypes/ instructional model			
No — Client approval? — **Yes**	**No** — Client approval? — **Yes**			

Appendix B: Benefits Realization Table

#	Description of Benefit	Tangible or Intangible	Who receives benefit?	How is benefit realized?	How will the realization of the benefit be assessed/ measured?	Realization Date (MM/YY)
1.	Existing science content matches Next Generation Sunshine State Standards	Tangible	Students Teachers Parents Agency	Benefit is realized through the provision of specific instructional support materials and methodology.	User feedback; summative and formative evaluation; user survey.	June 2011
2.	New mathematics program for elementary school students	Tangible	Students Teachers Parents Agency	Benefit is realized through the provision of specific instructional support materials and methodology.	User feedback; summative and formative evaluation; user survey	June 2011

CBAForm 1 - Net Tangible Benefits

Agency	Department of Education	Project	FCAT Explorer

Net Tangible Benefits - Operational Cost Changes (Costs of Current Operations versus Proposed Operations as a Result of the Project) and Additional Tangible Benefits -- CBAForm 1A

Agency Program Cost (Operations Only -- No Project Costs)	FY 2010-11			FY 2011-12			FY 2012-13			FY 2013-14			FY 2014-15		
	(a)	(b)	(c) = (a)+(b)	(a)	(b)	(c) = (a) + (b)	(a)	(b)	(c) = (a) + (b)	(a)	(b)	(c) = (a) + (b)	(a)	(b)	(c) = (a) + (b)
	Existing Program Costs	Operational Cost Change	New Program Costs resulting from Proposed Project	Existing Program Costs	Operational Cost Change	New Program Costs resulting from Proposed Project	Existing Program Costs	Operational Cost Change	New Program Costs resulting from Proposed Project	Existing Program Costs	Operational Cost Change	New Program Costs resulting from Proposed Project	Existing Program Costs	Operational Cost Change	New Program Costs resulting from Proposed Project
A. Personnel -- Total FTE Costs (Salaries & Benefits)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
A.b Total FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-1.a. State FTEs (Salaries & Benefits)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
A-1.b. State FTEs (# FTEs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-2.a. OPS FTEs (Salaries)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
A-2.b. OPS FTEs (# FTEs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-3.a. Staff Augmentation (Contract Cost)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
A-3.b. Staff Augmentation (# of Contract FTEs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Data Processing -- Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
B-1. Hardware	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
B-2. Software	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
B-3. Other Specify	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
C. External Service Provider -- Costs	$1,100,000	$900,000	$2,000,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
C-1. Consultant Services	$346,640	$380,000	$726,640	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
C-2. Maintenance & Support Services	$546,110	$500,000	$1,046,110	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
C-3. Network / Hosting Services	$207,250	$20,000	$227,250	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
C-4. Data Communications Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
C-5. Other Specify	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
D. Plant & Facility -- Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
E. Others -- Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
E-1. Training	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
E-2. Travel	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
E-3. Other Specify	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total of Operational Costs (Rows A through E)	$1,100,000	$900,000	$2,000,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
F. Additional Tangible Benefits:		$0			$0			$0			$0			$0	
F-1. Specify		$0			$0			$0			$0			$0	
F-2. Specify		$0			$0			$0			$0			$0	
F-3. Specify		$0			$0			$0			$0			$0	
Total Net Tangible Benefits:		($900,000)			$0			$0			$0			$0	

SPECIFY CHARACTER OF PROJECT BENEFIT ESTIMATE -- CBAForm 1B			
Choose Type		Estimate Confidence	Enter % (+/-)
Detailed/Rigorous	☑	Confidence Level	90%
Order of Magnitude	☐	Confidence Level	
Placeholder	☐	Confidence Level	

CBAForm 2 - Project Cost Analysis

Agency	Department of Education	Project	FCAT Explorer

PROJECT COST TABLE -- CBAForm 2A

PROJECT COST ELEMENTS		FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	TOTAL
State FTEs (Salaries & Benefits)		$0	$0	$0	$0	$0	$0
OPS FTEs (Salaries)		$0	$0	$0	$0	$0	$0
Contractors (Costs)		$0	$0	$0	$0	$0	$0
Deliverables		$2,000,000	$0	$0	$0	$0	$2,000,000
Major Project Tasks		$0	$0	$0	$0	$0	$0
Hardware	Specify	$0	$0	$0	$0	$0	$0
COTS Software		$0	$0	$0	$0	$0	$0
Misc. Equipment	Specify	$0	$0	$0	$0	$0	$0
Other Project Costs	Specify	$0	$0	$0	$0	$0	$0
		$0	$0	$0	$0	$0	$0
TOTAL PROJECT COSTS (*)		$2,000,000	$0	$0	$0	$0	$2,000,000
CUMULATIVE PROJECT COSTS		$2,000,000	$2,000,000	$2,000,000	$2,000,000	$2,000,000	

INVESTMENT SUMMARY		FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	TOTAL
General Revenue		$0	$0	$0	$0	$0	$0
Trust Fund		$0	$0	$0	$0	$0	$0
Federal Match		$0	$0	$0	$0	$0	$0
Grants		$0	$0	$0	$0	$0	$0
Other	Specify	$0	$0	$0	$0	$0	$0
TOTAL INVESTMENT (*)		$0	$0	$0	$0	$0	$0
CUMULATIVE INVESTMENT (*)		$0	$0	$0	$0	$0	

(*) Total Costs and Investments are carried forward to CBAForm3 Project Investment Summary worksheet.

Character of Project Costs Estimate - CBAForm 2B			
Choose Type		Estimate Confidence	Enter % (+/-)
Detailed/Rigorous	☑	Confidence Level	90%
Order of Magnitude	☐	Confidence Level	
Placeholder	☐	Confidence Level	

CBAForm 3 - Project Investment Summary | Agency   Department of Education | Project   FCAT Explorer

COST BENEFIT ANALYSIS -- CBAForm 3A

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	TOTAL
Project Cost	$2,000,000	$0	$0	$0	$0	$2,000,000
Net Tangible Benefits	($900,000)	$0	$0	$0	$0	($900,000)
Return on Investment	($2,900,000)	$0	$0	$0	$0	($2,900,000)
Year to Year Change in Program Staffing	0	0	0	0	0	

RETURN ON INVESTMENT ANALYSIS -- CBAForm 3B

Payback Period (years)	NO PAYBACK	Payback Period is the time required to recover the investment costs of the project.
Breakeven Fiscal Year	NO PAYBACK	Fiscal Year during which the project's investment costs are recovered.
Net Present Value (NPV)	($2,752,729)	NPV is the present-day value of the project's benefits less costs over the project's lifecycle.
Internal Rate of Return (IRR)	NO IRR	IRR is the project's rate of return.

Treasurer's Investment Interest Earning Yield -- CBAForm 3C

Fiscal Year	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Cost of Capital	5.35%	5.38%	5.38%	5.38%	5.38%

Project	*FCAT Explorer*
Agency	*FLDOE*

FY 2010-11 LBR Issue Code:	FY 2010-11 LBR Issue Title:
Issue Code	*Issue Title*

Risk Assessment Contact Info (Name, Phone #, and E-mail Address):	
Name ------ Phone # ------ E-mail address	
Executive Sponsor	*Sponsor Name*
Project Manager	*Project Manager Name*
Prepared By	*Preparer Name* *MM/DD/YYYY*

Risk Assessment Summary

Business Strategy (vertical axis: Most Aligned → Least Aligned)

Level of Project Risk (horizontal axis: Least Risk → Most Risk)
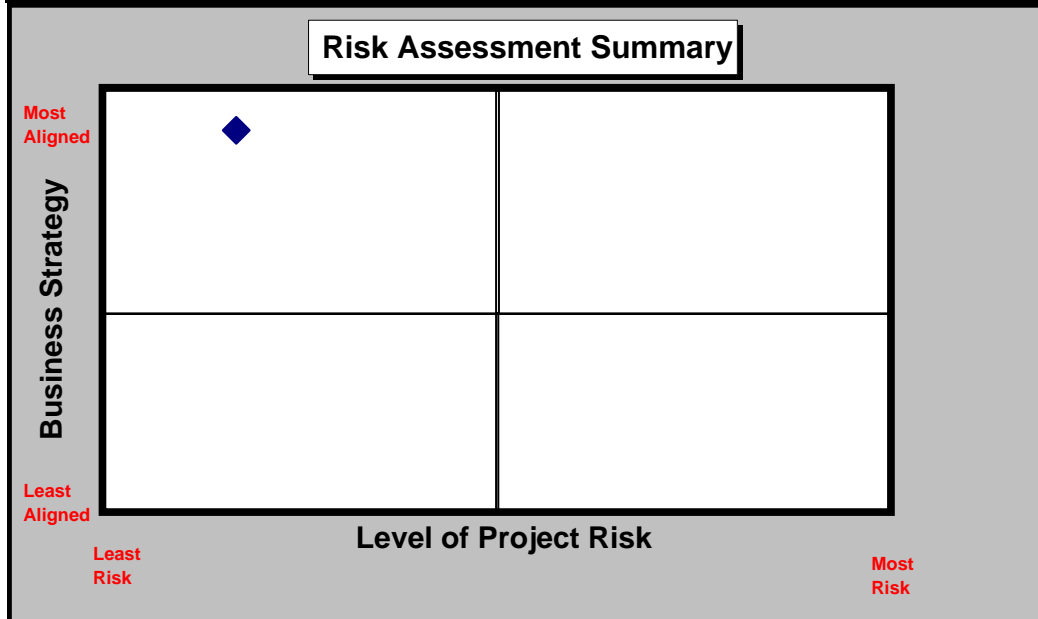
Project Risk Area Breakdown

Risk Assessment Areas	Risk Exposure
Strategic Assessment	LOW
Technology Exposure Assessment	LOW
Organizational Change Management Assessment	LOW
Communication Assessment	LOW
Fiscal Assessment	MEDIUM
Project Organization Assessment	LOW
Project Management Assessment	LOW
Project Complexity Assessment	MEDIUM
Overall Project Risk	LOW

Agency: FLDOE   Project: FCAT Explorer

#	Criteria	Values	Answer
Section 1 -- Strategic Area			
1.01	Are project objectives clearly aligned with the agency's legal mission?	0% to 40% -- Few or no objectives aligned 41% to 80% -- Some objectives aligned 81% to 100% -- All or nearly all objectives aligned	81% to 100% -- All or nearly all objectives aligned
1.02	Are project objectives clearly documented and understood by all stakeholder groups?	Not documented or agreed to by stakeholders Informal agreement by stakeholders Documented with sign-off by stakeholders	Documented with sign-off by stakeholders
1.03	Are the project sponsor, senior management, and other executive stakeholders actively involved in meetings for the review and success of the project?	Not or rarely involved Most regularly attend executive steering committee meetings Project charter signed by executive sponsor and executive team actively engaged in steering committee meetings	Project charter signed by executive sponsor and executive team actively engaged in steering committee meetings
1.04	Has the agency documented its vision for how changes to the proposed technology will improve its business processes?	Vision is not documented Vision is partially documented Vision is completely documented	Vision is completely documented
1.05	Have all project business/program area requirements, assumptions, constraints, and priorities been defined and documented?	0% to 40% -- Few or none defined and documented 41% to 80% -- Some defined and documented 81% to 100% -- All or nearly all defined and documented	81% to 100% -- All or nearly all defined and documented
1.06	Are all needed changes in law, rule, or policy identified and documented?	No changes needed Changes unknown Changes are identified in concept only Changes are identified and documented Legislation or proposed rule change is drafted	No changes needed
1.07	Are any project phase or milestone completion dates fixed by outside factors, e.g., state or federal law or funding restrictions?	Few or none Some All or nearly all	Few or none
1.08	What is the external (e.g. public) visibility of the proposed system or project?	Minimal or no external use or visibility Moderate external use or visibility Extensive external use or visibility	Extensive external use or visibility
1.09	What is the internal (e.g. state agency) visibility of the proposed system or project?	Multiple agency or state enterprise visibility Single agency-wide use or visibility Use or visibility at division and/or bureau level only	Multiple agency or state enterprise visibility
1.10	Is this a multi-year project?	Greater than 5 years Between 3 and 5 years Between 1 and 3 years 1 year or less	1 year or less

Agency: FLDOE   Project: FCAT Explorer

Section 2 -- Technology Area			
#	Criteria	Values	Answer
2.01	Does the agency have experience working with, operating, and supporting the proposed technology in a production environment?	Read about only or attended conference and/or vendor presentation	Installed and supported production system more than 3 years
		Supported prototype or production system less than 6 months	
		Supported production system 6 months to 12 months	
		Supported production system 1 year to 3 years	
		Installed and supported production system more than 3 years	
2.02	Does the agency's internal staff have sufficient knowledge of the proposed technology to implement and operate the new system?	External technical resources will be needed for implementation and operations	External technical resources will be needed for implementation and operations
		External technical resources will be needed through implementation only	
		Internal resources have sufficient knowledge for implementation and operations	
2.03	Have all relevant technology alternatives/ solution options been researched, documented and considered?	No technology alternatives researched	All or nearly all alternatives documented and considered
		Some alternatives documented and considered	
		All or nearly all alternatives documented and considered	
2.04	Does the proposed technology comply with all relevant agency, statewide, or industry technology standards?	No relevant standards have been identified or incorporated into proposed technology	Proposed technology solution is fully compliant with all relevant agency, statewide, or industry standards
		Some relevant standards have been incorporated into the proposed technology	
		Proposed technology solution is fully compliant with all relevant agency, statewide, or industry standards	
2.05	Does the proposed technology require significant change to the agency's existing technology infrastructure?	Minor or no infrastructure change required	Minor or no infrastructure change required
		Moderate infrastructure change required	
		Extensive infrastructure change required	
		Complete infrastructure replacement	
2.06	Are detailed hardware and software capacity requirements defined and documented?	Capacity requirements are not understood or defined	Capacity requirements are based on historical data and new system design specifications and performance requirements
		Capacity requirements are defined only at a conceptual level	
		Capacity requirements are based on historical data and new system design specifications and performance requirements	

Agency: FLDOE   Project: FCAT Explorer

Section 3 -- Organizational Change Management Area			
#	Criteria	Values	Answer
3.01	What is the expected level of organizational change that will be imposed within the agency if the project is successfully implemented?	Extensive changes to organization structure, staff or business processes	Minimal changes to organization structure, staff or business processes structure
		Moderate changes to organization structure, staff or business processes	
		Minimal changes to organization structure, staff or business processes structure	
3.02	Will this project impact essential business processes?	Yes	No
		No	
3.03	Have all business process changes and process interactions been defined and documented?	0% to 40% -- Few or no process changes defined and documented	81% to 100% -- All or nearly all processes defiined and documented
		41% to 80% -- Some process changes defined and documented	
		81% to 100% -- All or nearly all processes defiined and documented	
3.04	Has an Organizational Change Management Plan been approved for this project?	Yes	Yes
		No	
3.05	Will the agency's anticipated FTE count change as a result of implementing the project?	Over 10% FTE count change	Less than 1% FTE count change
		1% to 10% FTE count change	
		Less than 1% FTE count change	
3.06	Will the number of contractors change as a result of implementing the project?	Over 10% contractor count change	Less than 1% contractor count change
		1 to 10% contractor count change	
		Less than 1% contractor count change	
3.07	What is the expected level of change impact on the citizens of the State of Florida if the project is successfully implemented?	Extensive change or new way of providing/receiving services or information)	Minor or no changes
		Moderate changes	
		Minor or no changes	
3.08	What is the expected change impact on other state or local government agencies as a result of implementing the project?	Extensive change or new way of providing/receiving services or information	Minor or no changes
		Moderate changes	
		Minor or no changes	
3.09	Has the agency successfully completed a project with similar organizational change requirements?	No experience/Not recently (>5 Years)	Recently completed project with similar change requirements
		Recently completed project with fewer change requirements	
		Recently completed project with similar change requirements	
		Recently completed project with greater change requirements	

Agency: Agency Name   Project: Project Name

Section 4 -- Communication Area			
#	Criteria	Value Options	Answer
4.01	Has a documented Communication Plan been approved for this project?	Yes	Yes
		No	
4.02	Does the project Communication Plan promote the collection and use of feedback from management, project team, and business stakeholders (including end users)?	Negligible or no feedback in Plan	Proactive use of feedback in Plan
		Routine feedback in Plan	
		Proactive use of feedback in Plan	
4.03	Have all required communication channels been identified and documented in the Communication Plan?	Yes	Yes
		No	
4.04	Are all affected stakeholders included in the Communication Plan?	Yes	Yes
		No	
4.05	Have all key messages been developed and documented in the Communication Plan?	Plan does not include key messages	All or nearly all messages are documented
		Some key messages have been developed	
		All or nearly all messages are documented	
4.06	Have desired message outcomes and success measures been identified in the Communication Plan?	Plan does not include desired messages outcomes and success measures	All or nearly all messages have success measures
		Success measures have been developed for some messages	
		All or nearly all messages have success measures	
4.07	Does the project Communication Plan identify and assign needed staff and resources?	Yes	Yes
		No	

Section 5 -- Fiscal Area			
#	Criteria	Values	Answer
5.01	Has a documented Spending Plan been approved for the entire project lifecycle?	Yes	Yes
		No	
5.02	Have all project expenditures been identified in the Spending Plan?	0% to 40% -- None or few defined and documented	81% to 100% -- All or nearly all defined and documented
		41% to 80% -- Some defined and documented	
		81% to 100% -- All or nearly all defined and documented	
5.03	What is the estimated total cost of this project over its entire lifecycle?	Unknown	Greater than $10 M
		Greater than $10 M	
		Between $2 M and $10 M	
		Between $500K and $1,999,999	
		Less than $500 K	
5.04	Is the cost estimate for this project based on quantitative analysis using a standards-based estimation model?	Yes	Yes
		No	
5.05	What is the character of the cost estimates for this project?	Detailed and rigorous (accurate within ±10%)	Detailed and rigorous (accurate within ±10%)
		Order of magnitude – estimate could vary between 10-100%	
		Placeholder – actual cost may exceed estimate by more than 100%	
5.06	Are funds available within existing agency resources to complete this project?	Yes	Yes
		No	
5.07	Will/should multiple state or local agencies help fund this project or system?	Funding from single agency	Funding from single agency
		Funding from local government agencies	
		Funding from other state agencies	
5.08	If federal financial participation is anticipated as a source of funding, has federal approval been requested and received?	Neither requested nor received	Not applicable
		Requested but not received	
		Requested and received	
		Not applicable	
5.09	Have all tangible and intangible benefits been identified and validated as reliable and achievable?	Project benefits have not been identified or validated	All or nearly all project benefits have been identified and validated
		Some project benefits have been identified but not validated	
		Most project benefits have been identified but not validated	
		All or nearly all project benefits have been identified and validated	
5.10	What is the benefit payback period that is defined and documented?	Within 1 year	Within 1 year
		Within 3 years	
		Within 5 years	
		More than 5 years	
		No payback	
5.11	Has the project procurement strategy been clearly determined and agreed to by affected stakeholders?	Procurement strategy has not been identified and documented	Stakeholders have reviewed and approved the proposed procurement strategy
		Stakeholders have not been consulted re: procurement strategy	
		Stakeholders have reviewed and approved the proposed procurement strategy	
5.12	What is the planned approach for acquiring necessary products and solution services to successfully complete the project?	Time and Expense (T&E)	Firm Fixed Price (FFP)
		Firm Fixed Price (FFP)	
		Combination FFP and T&E	

Agency: FLDOE   Project: FCAT Explorer

Section 5 -- Fiscal Area			
#	Criteria	Values	Answer
5.13	What is the planned approach for procuring hardware and software for the project?	Timing of major hardware and software purchases has not yet been determined	Just-in-time purchasing of hardware and software is documented in the project schedule
		Purchase all hardware and software at start of project to take advantage of one-time discounts	
		Just-in-time purchasing of hardware and software is documented in the project schedule	
5.14	Has a contract manager been assigned to this project?	No contract manager assigned	Contract manager is the project manager
		Contract manager is the procurement manager	
		Contract manager is the project manager	
		Contract manager assigned is not the procurement manager or the project manager	
5.15	Has equipment leasing been considered for the project's large-scale computing purchases?	Yes	No
		No	
5.16	Have all procurement selection criteria and outcomes been clearly identified?	No selection criteria or outcomes have been identified	All or nearly all selection criteria and expected outcomes have been defined and documented
		Some selection criteria and outcomes have been defined and documented	
		All or nearly all selection criteria and expected outcomes have been defined and documented	
5.17	Does the procurement strategy use a multi-stage evaluation process to progressively narrow the field of prospective vendors to the single, best qualified candidate?	Procurement strategy has not been developed	Multi-stage evaluation and proof of concept or prototype planned/used to select best qualified vendor
		Multi-stage evaluation not planned/used for procurement	
		Multi-stage evaluation and proof of concept or prototype planned/used to select best qualified vendor	
5.18	For projects with total cost exceeding $10 million, did/will the procurement strategy require a proof of concept or prototype as part of the bid response?	Procurement strategy has not been developed	Yes, bid response did/will include proof of concept or prototype
		No, bid response did/will not require proof of concept or prototype	
		Yes, bid response did/will include proof of concept or prototype	
		Not applicable	

Agency: FLDOE   Project: FCAT Explorer

#	Criteria	Values	Answer
Section 6 -- Project Organization Area
6.01	Is the project organization and governance structure clearly defined and documented within an approved project plan?	Yes	Yes
		No	
6.02	Have all roles and responsibilities for the executive steering committee been clearly identified?	None or few have been defined and documented	All or nearly all have been defined and documented
		Some have been defined and documented	
		All or nearly all have been defined and documented	
6.03	Who is responsible for integrating project deliverables into the final solution?	Not yet determined	System Integrator (contractor)
		Agency	
		System Integrator (contractor)	
6.04	How many project managers and project directors will be responsible for managing the project?	3 or more	1
		2	
		1	
6.05	Has a project staffing plan specifying the number of required resources (including project team, program staff, and contractors) and their corresponding roles, responsibilities and needed skill levels been developed?	Needed staff and skills have not been identified	Staffing plan identifying all staff roles, responsibilities, and skill levels have been documented
		Some or most staff roles and responsibilities and needed skills have been identified	
		Staffing plan identifying all staff roles, responsibilities, and skill levels have been documented	
6.06	Is an experienced project manager dedicated fulltime to the project?	No experienced project manager assigned	No, project manager assigned more than half-time, but less than full-time to project
		No, project manager is assigned 50% or less to project	
		No, project manager assigned more than half-time, but less than full-time to project	
		Yes, experienced project manager dedicated full-time, 100% to project	
6.07	Are qualified project management team members dedicated full-time to the project	None	No, business, functional or technical experts dedicated more than half-time but less than full-time to project
		No, business, functional or technical experts dedicated 50% or less to project	
		No, business, functional or technical experts dedicated more than half-time but less than full-time to project	
		Yes, business, functional or technical experts dedicated full-time, 100% to project	
6.08	Does the agency have the necessary knowledge, skills, and abilities to staff the project team with in-house resources?	Few or no staff from in-house resources	Completely staffed from in house resources
		Half of staff from in-house resources	
		Mostly staffed from in-house resources	
		Completely staffed from in-house resources	
6.09	Is agency IT personnel turnover expected to significantly impact this project?	Minimal or no impact	Minimal or no impact
		Moderate impact	
		Extensive impact	
6.10	Does the project governance structure establish a formal change review and control board to address proposed changes in project scope, schedule, or cost?	Yes	Yes
		No	
6.11	Are all affected stakeholders represented by functional manager on the change review and control board?	No board has been established	Yes, all stakeholders are represented by functional manager
		No, only IT staff are on change review and control board	
		No, all stakeholders are not represented on the board	
		Yes, all stakeholders are represented by functional manager	

Section 7 -- Project Management Area			
#	Criteria	Values	Answer
7.01	Does the project management team use a standard commercially available project management methodology to plan, implement, and control the project?	No	No
		Project Management team will use the methodology selected by the systems integrator	
		Yes	
7.02	For how many projects has the agency successfully used the selected project management methodology?	None	More than 3
		1-3	
		More than 3	
7.03	How many members of the project team are proficient in the use of the selected project management methodology?	None	None
		Some	
		All or nearly all	
7.04	Have all requirements specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	81% to 100% -- All or nearly all have been defined and documented
		41 to 80% -- Some have been defined and documented	
		81% to 100% -- All or nearly all have been defined and documented	
7.05	Have all design specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	81% to 100% -- All or nearly all have been defined and documented
		41 to 80% -- Some have been defined and documented	
		81% to 100% -- All or nearly all have been defined and documented	
7.06	Are all requirements and design specifications traceable to specific business rules?	0% to 40% -- None or few are traceable	81% to 100% -- All or nearly all requirements and specifications are traceable
		41 to 80% -- Some are traceable	
		81% to 100% -- All or nearly all requirements and specifications are traceable	
7.07	Have all project deliverables/services and acceptance criteria been clearly defined and documented?	None or few have been defined and documented	All or nearly all deliverables and acceptance criteria have been defined and documented
		Some deliverables and acceptance criteria have been defined and documented	
		All or nearly all deliverables and acceptance criteria have been defined and documented	
7.08	Is written approval required from executive sponsor, business stakeholders, and project manager for review and sign-off of major project deliverables?	No sign-off required	Only project manager signs-off
		Only project manager signs-off	
		Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables	
7.09	Has the Work Breakdown Structure (WBS) been defined to the work package level for all project activities?	0% to 40% -- None or few have been defined to the work package level	81% to 100% -- All or nearly all have been defined to the work package level
		41 to 80% -- Some have been defined to the work package level	
		81% to 100% -- All or nearly all have been defined to the work package level	
7.10	Has a documented project schedule been approved for the entire project lifecycle?	Yes	Yes
		No	

	Section 7 -- Project Management Area		
#	Criteria	Values	Answer
7.11	Does the project schedule specify all project tasks, go/no-go decision points (checkpoints), critical milestones, and resources?	Yes	Yes
		No	
7.12	Are formal project status reporting processes documented and in place to manage and control this project?	No or informal processes are used for status reporting	Project team and executive steering committee use formal status reporting processes
		Project team uses formal processes	
		Project team and executive steering committee use formal status reporting processes	
7.13	Are all necessary planning and reporting templates, e.g., work plans, status reports, issues and risk management, available?	No templates are available	All planning and reporting templates are available
		Some templates are available	
		All planning and reporting templates are available	
7.14	Has a documented Risk Management Plan been approved for this project?	Yes	Yes
		No	
7.15	Have all known project risks and corresponding mitigation strategies been identified?	None or few have been defined and documented	All known risks and mitigation strategies have been defined
		Some have been defined and documented	
		All known risks and mitigation strategies have been defined	
7.16	Are standard change request, review and approval processes documented and in place for this project?	Yes	Yes
		No	
7.17	Are issue reporting and management processes documented and in place for this project?	Yes	Yes
		No	

\#	Criteria	Values	Answer
Section 8 -- Project Complexity Area			
8.01	How complex is the proposed solution compared to the current agency systems?	Unknown at this time	Similar complexity
		More complex	
		Similar complexity	
		Less complex	
8.02	Are the business users or end users dispersed across multiple cities, counties, districts, or regions?	Single location	More than 3 sites
		3 sites or fewer	
		More than 3 sites	
8.03	Are the project team members dispersed across multiple cities, counties, districts, or regions?	Single location	Single location
		3 sites or fewer	
		More than 3 sites	
8.04	How many external contracting or consulting organizations will this project require?	No external organizations	1 to 3 external organizations
		1 to 3 external organizations	
		More than 3 external organizations	
8.05	What is the expected project team size?	Greater than 15	9 to 15
		9 to 15	
		5 to 8	
		Less than 5	
8.06	How many external entities (e.g., other agencies, community service providers, or local government entities) will be impacted by this project or system?	More than 4	More than 4
		2 to 4	
		1	
		None	
8.07	What is the impact of the project on state operations?	Business process change in single division or bureau	Business process change in single division or bureau
		Agency-wide business process change	
		Statewide or multiple agency business process change	
8.08	Has the agency successfully completed a similarly-sized project when acting as Systems Integrator?	Yes	Yes
		No	
8.09	What type of project is this?	Infrastructure upgrade	Combination of the above
		Implementation requiring software development or purchasing commercial off the shelf (COTS) software	
		Business Process Reengineering	
		Combination of the above	
8.10	Has the project manager successfully managed similar projects to completion?	No recent experience	Similar size and complexity
		Lesser size and complexity	
		Similar size and complexity	
		Greater size and complexity	
8.11	Does the agency management have experience governing projects of equal or similar size and complexity to successful completion?	No recent experience	Greater size and complexity
		Lesser size and complexity	
		Similar size and complexity	
		Greater size and complexity	

Appendix E: Project Charter

PROJECT OVERVIEW – September 25, 2009

Client Contact
Todd Clark, Bureau Chief
Bureau of Curriculum and Instruction
Florida Department of Education (FLDOE)
352 West Gaines Street
Tallahassee, Florida
todd.clark@fldoe.org

Project
Support, Maintenance, Hosting, and Development of the FCAT Explorer

Primary ISD Contact
Scott Reese, Project Manager
Infinity Software Development, Inc
1901 Commonwealth Blvd.
reeses@infinity-software.com
(850) 383 - 1011

Scope
Project Area I - Hosting, Hardware & System Software Maintenance
The scope of Project Area I is to provide FLDOE with the service of hosting and maintaining the hardware and software associated with the FCAT Explorer, Florida-Achieves!, and Focus websites.

Project Area II - Application Support, Database Management, Customer/Helpdesk, and Data Collection/Decision Support
The scope of Project Area II consists of three distinct services: 1) to provide FLDOE with the service, support, and maintenance necessary to keep the FCAT Explorer, Florida-Achieves!, and Focus websites operating at optimum efficiency and quality; 2) to support student, parent, teacher, and administrator users through Helpdesk Services; 3) to provide requested or relevant data to FLDOE for use in decision support.

Project Area III - Application Development & Subject Matter Development
The scope of Project Area III is to provide the Florida Department of Education with high-quality, original programming and content to enhance the resources available on the FCAT Explorer and Focus websites.

Objectives
- Provide 99% uptime for the FCAT Explorer, Florida Achieves, and Focus websites, excluding scheduled system maintenance.
- Enhance and upgrade the systems associated with FCAT Explorer, Focus, and Florida-Achieves! websites as described in contract 07-812 for years 2010-2011.
- Monitor and improve performance and quality of FCAT Explorer, Focus, and Florida-Achieves! websites through daily testing.
- Answer all support calls within one business day.
- Generally increase overall usage of the FCAT Explorer across all grades.
- Adhere to the deliverable schedule outlined in contract 07-812 for years 2010-2011.

Deliverables Overview (2010-2011)	• Monthly detailed status reports • Standards Revisions for Focus and FCAT Explorer science programs • Development of a 3rd grade mathematics program in FCAT Explorer • Ad hoc reports per FLDOE request
Key Events and Deliverables (2010-2011)	• FCAT Explorer/Focus Standards Revisions: Focus science grade 4—July 30, 2010 • Annual Database Purge—August 6, 2010 • Fall Enrollment Begins—August 9, 2010 • FCAT Explorer/ Focus Standards Revisions: Focus science grade 5—August 31, 2010 • FCAT Explorer/ Focus Standards Revisions: FCAT Explorer, *Science Station*—September 30, 2010 • FCAT Explorer/ Focus Standards Revisions: Focus science grade 8—October 29, 2010 • FCAT Explorer/ Focus Standards Revisions: FCAT Explorer, *Science Voyager*—November 30, 2010 • FCAT Explorer/ Focus Standards Revisions: Focus science grade 11—December 31, 2010 • FCAT Explorer 3rd grade mathematics: Analysis and Design Deliverable—December 31, 2010 • FCAT Explorer 3rd grade mathematics: Design Documentation Deliverable—January 31, 2011 • FCAT Explorer 3rd grade mathematics: Coding, Content, Interface Deliverable I—February 28, 2011 • FCAT Explorer 3rd grade mathematics: Coding, Content, Interface Deliverable II—March 31, 2011 • FCAT Explorer 3rd grade mathematics: Coding, Content, Interface Deliverable III—April 30, 2011 • FCAT Explorer 3rd grade mathematics: Coding, Content, Interface Deliverable III—April 30, 2011 • FCAT Explorer 3rd grade mathematics: Coding, Content, Interface Deliverable IV—May 31, 2011 • FCAT Explorer 3rd grade mathematics: Testing and Evaluation—June 20, 2011
Constraints	• The websites are served with 135 MBPS. If demand exceeds this limit, web performance will slow temporarily. • All content development must be completed according to dates set forth in FLDOE contract 07-812. • All deliverables are subject to FLDOE approval within specified time-frame of 7 days.
Success Criteria	• Positive feedback on the FCAT Explorer, Florida Achieves!, and Focus websites from teachers, coaches, administrative staff, and FLDOE • On time and on budget delivery of FCAT Explorer content and programming • Production website uptime statistics that exceed 99% • Prompt resolution of student, teacher, administrator, and parent usability issues
Change Management Policy	**Change Review Process** This section of the project overview describes Infinity's change management process. The change management process is designed to ensure that changes are reviewed, approved,

and documented. The project's schedule, scope, or resources may be affected by a change in the requirements. The purpose of the change management process is to address those areas and determine how they will be affected. When change occurs, the FCAT Explorer's project manager will make and document the determinations listed below, create a change management memo for FLDOE's review, and schedule a meeting for the purpose of discussing the changes.

Change Management Considerations
   a. What is the expected benefit of the change?
   b. How will the change affect the project schedule?
   c. How will the change affect the project scope?
   d. How will the change affect the quality of the deliverables?
   e. Can the change be deferred to a later stage of the project or a later release of the software?
   f. Is the project at a point where making the change would destabilize the software?

Appendix F: Work Breakdown Structure

FCAT Explorer Mathematics Program (3rd Grade)

Mathematics Program

- **Planning**
  - Determine Project Scope
  - User analysis
  - Technology analysis
  - Instructional analysis
    - Research Benchmarks
    - Research best teaching practices
    - Recruit subject matter consultants

- **Design**
  - Design Instructional Model
  - Design User Interface
    - Navigation
    - Interaction

- **Development**
  - Develop content
  - Develop database
  - Develop interface
  - Develop test plan

- **Testing**
  - Acceptance testing
  - Unit testing
  - Integration testing
  - Issue resolution
  - Regression testing
  - Launch
  - Environmental testing

- **Support**
  - User technical support
  - Trainings
  - Marketing

ID	Task Name	Duration	Start	Finish	Resource Names
1	**3rd Grade Mathematics Program**	**151 days**	**Wed 12/1/10**	**Wed 6/29/11**	
2	**December Deliverables**	**16 days**	**Wed 12/1/10**	**Wed 12/22/10**	
3	**Project Management**	**1 day**	**Wed 12/1/10**	**Wed 12/1/10**	
4	Creation of Project Overview	1 day	Wed 12/1/10	Wed 12/1/10	Project Manager
5	**Editorial**	**16 days**	**Wed 12/1/10**	**Wed 12/22/10**	
6	Identify SMEs	10 days	Wed 12/1/10	Tue 12/14/10	Editor 1
7	SME Meeting 1(Design Priorities/Integration))	1 day	Wed 12/15/10	Wed 12/15/10	Editor 1,Editor 2,Contractors: GLE
8	SME Meeting 2 (Navigation Model)	1 day	Thu 12/16/10	Thu 12/16/10	Editor 1,Editor 2,Contractors: GLE
9	SME Meeting 3 (Design, Teacher's Desk features, and Item Counts)	1 day	Fri 12/17/10	Fri 12/17/10	Editor 1,Editor 2,Contractors: GLE
10	Client Site Analysis and Recommendations	1 day	Mon 12/20/10	Mon 12/20/10	Editor 1
11	Content and Benchmark Analysis Documentation	5 days	Thu 12/16/10	Wed 12/22/10	Editor 2
12	**Project Administration**	**2 days**	**Wed 12/1/10**	**Thu 12/2/10**	
13	Project Book Compilation	2 days	Wed 12/1/10	Thu 12/2/10	Project Administrator
14	**Programming**	**1 day**	**Wed 12/1/10**	**Wed 12/1/10**	
15	Client Site Updates	1 day	Wed 12/1/10	Wed 12/1/10	Programmer 1
16	**January Deliverables**	**25 days**	**Mon 1/3/11**	**Fri 2/4/11**	
17	**Project Management**	**1 day**	**Mon 1/3/11**	**Mon 1/3/11**	
18	Design Approval Meeting with DOE	1 day	Mon 1/3/11	Mon 1/3/11	Project Manager,Project Administrator,Editor 1
19	**Editorial**	**16 days**	**Mon 1/3/11**	**Mon 1/24/11**	
20	Identify Item Writers	10 days	Mon 1/3/11	Fri 1/14/11	Editor 1
21	Identify Content Reviewers	10 days	Mon 1/3/11	Fri 1/14/11	Editor 2
22	Sample item document	2 days	Mon 1/17/11	Tue 1/18/11	Editor 2
23	Review test item/performance task spec. doc	2 days	Wed 1/19/11	Thu 1/20/11	Editor 2
24	SME Meeting 4 (Strand A, B, and C)	1 day	Fri 1/21/11	Fri 1/21/11	Editor 1,Contractors: GLE
25	SME Meeting 5 (Strand D, E, and F)	1 day	Mon 1/24/11	Mon 1/24/11	Editor 1,Contractors: GLE
26	SME Meeting 6 (Strand G and H)	1 day	Mon 1/17/11	Mon 1/17/11	Editor 1,Contractors: GLE
27	Assign Lesson Content Dev. to SMEs	1 day	Tue 1/18/11	Tue 1/18/11	Editor 1
28	**Project Administration**	**8 days**	**Mon 1/3/11**	**Wed 1/12/11**	
29	**Design Documentation**	**7 days**	**Mon 1/3/11**	**Tue 1/11/11**	
30	Program Navigation/System Integration	1 day	Mon 1/3/11	Mon 1/3/11	Project Administrator
31	Main Menu	1 day	Tue 1/4/11	Tue 1/4/11	Project Administrator
32	Intro Screen	1 day	Wed 1/5/11	Wed 1/5/11	Project Administrator
33	VE	1 day	Thu 1/6/11	Thu 1/6/11	Project Administrator

ID	Task Name	Duration	Start	Finish	Resource Names
34	Item	1 day	Fri 1/7/11	Fri 1/7/11	Project Administrator
35	VA	1 day	Mon 1/10/11	Mon 1/10/11	Project Administrator
36	Lesson	1 day	Tue 1/11/11	Tue 1/11/11	Project Administrator
37	Update Project Book	1 day	Wed 1/12/11	Wed 1/12/11	Project Administrator
38	**Programming**	**9 days**	**Mon 1/3/11**	**Thu 1/13/11**	
39	**Technical Documentation**	**9 days**	**Mon 1/3/11**	**Thu 1/13/11**	
40	Program Model	1 day	Mon 1/3/11	Mon 1/3/11	Project Administrator
41	Design Meeting 1 (Main Menu, Exp Report, Challenge List)	1 day	Tue 1/4/11	Tue 1/4/11	Project Administrator,Programmer 1,Programmer 2
42	Design Meeting 2 (Intro screens, VE, Item)	1 day	Wed 1/5/11	Wed 1/5/11	Project Administrator,Programmer 1,Programmer 2
43	Design Meeting 3 (VA, Summary, Transitions)	1 day	Thu 1/6/11	Thu 1/6/11	Project Administrator,Programmer 1,Programmer 2
44	Design Meeting 4 (Get Student Info)	1 day	Fri 1/7/11	Fri 1/7/11	Project Administrator,Programmer 1,Programmer 2
45	Design Meeting 5 (Ch. List, Exp Rep, Help, Contact us)	1 day	Mon 1/10/11	Mon 1/10/11	Project Administrator,Programmer 1,Programmer 2
46	Design Meeting 6 (Get Position)	1 day	Tue 1/11/11	Tue 1/11/11	Project Administrator,Programmer 1,Programmer 2
47	Design Meeting 7 (Item Content)	1 day	Wed 1/12/11	Wed 1/12/11	Project Administrator,Programmer 1,Programmer 2
48	Design Meeting 8 (submit answer, submit VE, submit VA)	1 day	Thu 1/13/11	Thu 1/13/11	Project Administrator,Programmer 1,Programmer 2
49	**Graphic Design**	**13 days**	**Wed 1/19/11**	**Fri 2/4/11**	
50	Metaphor Narrative Document	2 days	Wed 1/19/11	Thu 1/20/11	Editor 1
51	Metaphor/Design Meeting 1	1 day	Fri 1/21/11	Fri 1/21/11	Project Manager,Editor 1,Graphic Designer 1
52	Metaphor/Design Meeting 2	10 days	Mon 1/24/11	Fri 2/4/11	Project Manager,Editor 1,Graphic Designer 1
53	**February Deliverables**	**34 days**	**Wed 1/12/11**	**Mon 2/28/11**	
54	**Project Management**	**33 days**	**Wed 1/12/11**	**Fri 2/25/11**	
55	Review Design Docs with graphic designers	1 day	Wed 1/12/11	Wed 1/12/11	Project Manager,Graphic Designer 1
56	Review Metaphor Sketches	1 day	Fri 1/28/11	Fri 1/28/11	Project Manager,Graphic Designer 1
57	Deliverables Acceptance Meeting 1 (Main Menu and Shell Comps)	1 day	Fri 2/25/11	Fri 2/25/11	Project Manager,Graphic Designer 1
58	**Editorial**	**2 days**	**Fri 1/21/11**	**Mon 1/24/11**	
59	**Item Development**	**2 days**	**Fri 1/21/11**	**Mon 1/24/11**	
60	Assignment to Item Writers	2 days	Fri 1/21/11	Mon 1/24/11	Editor 2
61	**Quality Assurance**	**15 days**	**Tue 2/1/11**	**Mon 2/21/11**	
62	Testing Scripts	15 days	Tue 2/1/11	Mon 2/21/11	QA Specialist 1
63	**Graphic Design**	**25 days**	**Fri 1/21/11**	**Thu 2/24/11**	
64	Metaphor Concept Sketches	5 days	Fri 1/21/11	Thu 1/27/11	Graphic Designer 1
65	Main Menu Comp (Look and Feel)	10 days	Fri 1/28/11	Thu 2/10/11	Graphic Designer 1
66	Interface	10 days	Fri 2/11/11	Thu 2/24/11	Graphic Designer 1

ID	Task Name	Duration	Start	Finish	Resource Names
67	**Programming: Flash**	**10 days**	**Tue 2/1/11**	**Mon 2/14/11**	
68	Transitions Holder	1 day	Tue 2/1/11	Tue 2/1/11	Programmer 2
69	Intro Screen Holder	1 day	Wed 2/2/11	Wed 2/2/11	Programmer 2
70	VE Placeholder	1 day	Thu 2/3/11	Thu 2/3/11	Programmer 2
71	MC Functionality	5 days	Fri 2/4/11	Thu 2/10/11	Programmer 2
72	Remediation Lesson Holder	1 day	Fri 2/11/11	Fri 2/11/11	Programmer 2
73	VA Holder	1 day	Mon 2/14/11	Mon 2/14/11	Programmer 2
74	**Programming: Back End**	**9 days**	**Tue 2/1/11**	**Fri 2/11/11**	
75	**Item Editor Changes**	**1 day**	**Tue 2/1/11**	**Tue 2/1/11**	
76	add benchmarks	1 day	Tue 2/1/11	Tue 2/1/11	Programmer 3
77	**Packages/Procedures**	**9 days**	**Tue 2/1/11**	**Fri 2/11/11**	
78	GET_MAIN_MENU_STUDENT_INFO/GetMainMenuStudentInfo.aspx	3 days	Tue 2/1/11	Thu 2/3/11	Programmer 1
79	GET_POSITION/GetPostition.aspx	3 days	Fri 2/4/11	Tue 2/8/11	Programmer 1
80	GET_ITEM_CONTENT/GetItemContent.aspx	3 days	Wed 2/9/11	Fri 2/11/11	Programmer 1
81	**Database changes**	**19 days**	**Wed 2/2/11**	**Mon 2/28/11**	
82	Add 3GS to T_GRADE_SUBJECT table	2 days	Wed 2/2/11	Thu 2/3/11	Programmer 3
83	Update SELECT_CLASS_VARS.asp with 3GS	2 days	Fri 2/4/11	Mon 2/7/11	Programmer 3
84	Add FCAT.BLL	3 days	Tue 2/8/11	Thu 2/10/11	Programmer 3
85	Add new .net folders in current project folder	3 days	Fri 2/11/11	Tue 2/15/11	Programmer 3
86	Add FCAT.DAL	3 days	Wed 2/16/11	Fri 2/18/11	Programmer 3
87	Add VE_COMPLETE to T_USER_SETTING	3 days	Mon 2/21/11	Wed 2/23/11	Programmer 3
88	create T_PROGRESS table	3 days	Thu 2/24/11	Mon 2/28/11	Programmer 3
89	**March Deliverables**	**35 days**	**Tue 1/25/11**	**Mon 3/14/11**	
90	**Project Management**	**15 days**	**Fri 2/11/11**	**Thu 3/3/11**	
91	Main Menu Comp review	1 day	Fri 2/11/11	Fri 2/11/11	Project Manager,Graphic Designer 1
92	Main Menu Final Comp review	1 day	Mon 2/28/11	Mon 2/28/11	Project Manager,Graphic Designer 1
93	Game concept review	1 day	Thu 3/3/11	Thu 3/3/11	Project Manager,Graphic Designer 1
94	**Editorial**	**31 days**	**Tue 1/25/11**	**Tue 3/8/11**	
95	**Item Development**	**30 days**	**Tue 1/25/11**	**Mon 3/7/11**	
96	Item Development-Batch 1(60 items)	14 days	Tue 1/25/11	Fri 2/11/11	Editor 2,Contractors: Item Writing
97	Item Editorial Review	1 day	Mon 2/14/11	Mon 2/14/11	Editor 2
98	Item Expert Review	5 days	Tue 2/15/11	Mon 2/21/11	Contractors: SME
99	Item GLS Review	5 days	Tue 2/22/11	Mon 2/28/11	Contractors: GLE

ID	Task Name	Duration	Start	Finish	Resource Names
100	Testing and Measurment Review	5 days	Tue 3/1/11	Mon 3/7/11	Contractors: Testing/Measurement
101	**Component Development**	**6 days**	**Tue 3/1/11**	**Tue 3/8/11**	
102	Review of Lessons Documents by SMEs	5 days	Tue 3/1/11	Mon 3/7/11	Contractors: SME
103	Deliver 2 lessons to Graphic Designers	1 day	Tue 3/8/11	Tue 3/8/11	Editor 1
104	VE: Content Development	10 days	Tue 3/1/11	Mon 3/14/11	Contractors: Item Writing
105	**Graphic Design**	**22 days**	**Fri 2/11/11**	**Mon 3/14/11**	
106	Main Menu Comp	8 days	Fri 2/11/11	Tue 2/22/11	Graphic Designer 1
107	Final Main Menu Comp	2 days	Wed 2/23/11	Thu 2/24/11	Graphic Designer 1
108	Game conceptualization	2 days	Tue 3/1/11	Wed 3/2/11	Graphic Designer 1
109	Item Templates	5 days	Thu 3/3/11	Wed 3/9/11	Graphic Designer 1
110	VE and VA (intro/exit screens, interface)	3 days	Thu 3/10/11	Mon 3/14/11	Graphic Designer 1
111	**Content Graphics**	**20 days**	**Mon 2/14/11**	**Fri 3/11/11**	
112	Batch 1	10 days	Mon 2/14/11	Fri 2/25/11	Graphic Designer 2
113	Batch 2	10 days	Mon 2/28/11	Fri 3/11/11	Graphic Designer 2
114	**Programming: Flash**	**1 day**	**Tue 2/15/11**	**Tue 2/15/11**	
115	Main Menu	1 day	Tue 2/15/11	Tue 2/15/11	Programmer 2
116	**Programming: Back end**	**12 days**	**Mon 2/14/11**	**Tue 3/1/11**	
117	SUBMIT_ANSWER/SubmitAnswer.aspx	3 days	Mon 2/14/11	Wed 2/16/11	Programmer 1
118	Messages (convert to XML)	3 days	Thu 2/17/11	Mon 2/21/11	Programmer 1
119	RTE data calls	3 days	Tue 2/22/11	Thu 2/24/11	Programmer 1
120	Glossary Data calls	3 days	Fri 2/25/11	Tue 3/1/11	Programmer 1
121	**April Deliverables**	**110 days**	**Wed 12/1/10**	**Tue 5/3/11**	
122	**Project Management**	**89 days**	**Wed 12/1/10**	**Mon 4/4/11**	
123	VA Game approval meeting	1 day	Mon 4/4/11	Mon 4/4/11	Project Manager,Graphic Designer 1
124	Remedial Lesson Review	1 day	Wed 12/1/10	Wed 12/1/10	Project Manager,Graphic Designer 1
125	**Editorial**	**55 days**	**Tue 2/15/11**	**Mon 5/2/11**	
126	**Item Development**	**44 days**	**Tue 2/15/11**	**Fri 4/15/11**	
127	Item Development-Batch 2 (60 items)	15 days	Tue 2/15/11	Mon 3/7/11	Editor 2,Contractors: Item Writing
128	Item Editorial Review	1 day	Tue 3/8/11	Tue 3/8/11	Editor 2
129	Item Expert Review	5 days	Wed 3/9/11	Tue 3/15/11	Contractors: SME
130	Item SME review	5 days	Wed 3/16/11	Tue 3/22/11	Contractors: SME
131	Item Development-Batch 3 (60 items)	15 days	Mon 3/28/11	Fri 4/15/11	Editor 2,Contractors: Item Writing
132	**Component Development**	**11 days**	**Mon 4/18/11**	**Mon 5/2/11**	

ID	Task Name	Duration	Start	Finish	Resource Names
133	VE: Editorial Review	1 day	Mon 4/18/11	Mon 4/18/11	Editor 2
134	VE: SME Review	5 days	Tue 4/19/11	Mon 4/25/11	Contractors: SME
135	VE: GLE Review	5 days	Tue 4/26/11	Mon 5/2/11	Contractors: GLE
136	Item Entry-VE	2 days	Tue 4/19/11	Wed 4/20/11	Editor 2
137	Item Entry-Items	3 days	Thu 4/21/11	Mon 4/25/11	Editor 2
138	**Graphic Design**	**36 days**	**Tue 3/15/11**	**Tue 5/3/11**	
139	VA Games (2 games due)	15 days	Tue 3/15/11	Mon 4/4/11	Graphic Designer 1
140	Challenge List Graphics	5 days	Tue 4/5/11	Mon 4/11/11	Graphic Designer 1
141	**Content Graphics**	**30 days**	**Wed 3/23/11**	**Tue 5/3/11**	
142	Batch 3	15 days	Wed 3/23/11	Tue 4/12/11	Graphic Designer 2
143	Batch 4	15 days	Wed 4/13/11	Tue 5/3/11	Graphic Designer 2
144	**Programming: Flash**	**10 days**	**Tue 4/12/11**	**Mon 4/25/11**	
145	Challenge List	3 days	Tue 4/12/11	Thu 4/14/11	Programmer 2
146	VE Development and Integration	3 days	Thu 4/21/11	Mon 4/25/11	Programmer 2
147	**Programming: Back end**	**16 days**	**Mon 4/4/11**	**Mon 4/25/11**	
148	GET_CHALLENGE_LIST/GetChallengeList.aspx	3 days	Mon 4/4/11	Wed 4/6/11	Programmer 1
149	**Teacher's Desk Changes**	**16 days**	**Mon 4/4/11**	**Mon 4/25/11**	
150	resource center	10 days	Mon 4/4/11	Fri 4/15/11	Programmer 3
151	reports	3 days	Mon 4/18/11	Wed 4/20/11	Programmer 3
152	add VE/VA	3 days	Thu 4/21/11	Mon 4/25/11	Programmer 3
153	**May Deliverables**	**36 days**	**Tue 4/12/11**	**Tue 5/31/11**	
154	**Project Management**	**2 days**	**Mon 5/2/11**	**Tue 5/3/11**	
155	VA Game Approval Meeting	1 day	Mon 5/2/11	Mon 5/2/11	Project Manager,Graphic Designer 1
156	Review program selector design	1 day	Tue 5/3/11	Tue 5/3/11	Project Manager,Graphic Designer 1
157	**Editorial**	**5 days**	**Mon 5/2/11**	**Fri 5/6/11**	
158	Web Site General Texts	2 days	Mon 5/2/11	Tue 5/3/11	Editor 1
159	FAQs	3 days	Mon 5/2/11	Wed 5/4/11	Editor 2
160	PowerPoint Updates	1 day	Wed 5/4/11	Wed 5/4/11	Editor 1
161	Parent and Family Guide Updates	1 day	Thu 5/5/11	Thu 5/5/11	Editor 1
162	Navigational Text Development	1 day	Thu 5/5/11	Thu 5/5/11	Editor 2
163	Teacher's Desk	1 day	Fri 5/6/11	Fri 5/6/11	Editor 1
164	**Quality Assurance**	**22 days**	**Mon 5/2/11**	**Tue 5/31/11**	
165	Program Selector	1 day	Mon 5/2/11	Mon 5/2/11	QA Specialist 1,QA Specialist 2

ID	Task Name	Duration	Start	Finish	Resource Names
166	Main Menu	1 day	Tue 5/3/11	Tue 5/3/11	QA Specialist 1,QA Specialist 2
167	Items	7 days	Wed 5/4/11	Thu 5/12/11	QA Specialist 1,QA Specialist 2
168	Challenge List	1 day	Fri 5/13/11	Fri 5/13/11	QA Specialist 1,QA Specialist 2
169	Admin Sites	1 day	Mon 5/16/11	Mon 5/16/11	QA Specialist 1,QA Specialist 2
170	Non-secure pages	1 day	Tue 5/17/11	Tue 5/17/11	QA Specialist 1,QA Specialist 2
171	Reports	2 days	Wed 5/18/11	Thu 5/19/11	QA Specialist 1,QA Specialist 2
172	Editorial Review	3 days	Mon 5/9/11	Wed 5/11/11	Editor 1,Editor 2
173	Aesthetic Review	5 days	Fri 5/20/11	Thu 5/26/11	Project Manager,Editor 1,Graphic Designer 1
174	User Interface Review	3 days	Fri 5/20/11	Tue 5/24/11	QA Specialist 1,QA Specialist 2
175	Interface Editorial Review	1 day	Thu 5/12/11	Thu 5/12/11	Editor 2,Editor 1
176	Regression Testing	5 days	Wed 5/25/11	Tue 5/31/11	QA Specialist 1,QA Specialist 2
177	**Graphic Design**	**36 days**	**Tue 4/12/11**	**Tue 5/31/11**	
178	Program Selector and integration	1 day	Mon 5/2/11	Mon 5/2/11	Graphic Designer 1
179	VA Games (2 games due)	14 days	Tue 4/12/11	Fri 4/29/11	Graphic Designer 1
180	**Content Graphics**	**20 days**	**Wed 5/4/11**	**Tue 5/31/11**	
181	Batch 5	10 days	Wed 5/4/11	Tue 5/17/11	Graphic Designer 2
182	Batch 6	10 days	Wed 5/18/11	Tue 5/31/11	Graphic Designer 2
183	**Programming: Flash**	**4 days**	**Mon 5/2/11**	**Thu 5/5/11**	
184	VA Integration	2 days	Mon 5/2/11	Tue 5/3/11	Programmer 2
185	Integration of Intro Screens and Lessons	2 days	Wed 5/4/11	Thu 5/5/11	Programmer 2
186	**Programming: Back End**	**5 days**	**Mon 5/23/11**	**Fri 5/27/11**	
187	response to regression testing	5 days	Mon 5/23/11	Fri 5/27/11	Programmer 1,Programmer 2
188	**June Deliverables**	**21 days**	**Wed 6/1/11**	**Wed 6/29/11**	
189	**Quality Assurance**	**20 days**	**Wed 6/1/11**	**Tue 6/28/11**	
190	Post Launch Testing	10 days	Wed 6/1/11	Tue 6/14/11	QA Specialist 1,QA Specialist 2
191	Scheduled Acceptance Testing	10 days	Wed 6/15/11	Tue 6/28/11	QA Specialist 1,QA Specialist 2
192	**Programming**	**21 days**	**Wed 6/1/11**	**Wed 6/29/11**	
193	response to SAT testing	21 days	Wed 6/1/11	Wed 6/29/11	Programmer 1

ID	Task Name	Duration	Start	Finish	Resource Names
1	**July (Focus science grade 4)**	**19 days**	**Thu 7/1/10**	**Tue 7/27/10**	
2	**Project Administration**	**18 days**	**Thu 7/1/10**	**Mon 7/26/10**	
3	Project book	18 days	Thu 7/1/10	Mon 7/26/10	Project Administrator
4	Client Site changes (for documentation)	1 day	Mon 7/26/10	Mon 7/26/10	Project Administrator
5	**Editorial**	**15 days**	**Thu 7/1/10**	**Wed 7/21/10**	
6	Analysis	5 days	Thu 7/1/10	Wed 7/7/10	Editor 1
7	Focus science: grade 4 content remap	5 days	Thu 7/8/10	Wed 7/14/10	Editor 1
8	**New Item Development (Focus science grade 4)**	**15 days**	**Thu 7/1/10**	**Wed 7/21/10**	
9	Item writing	10 days	Thu 7/1/10	Wed 7/14/10	Item Writers
10	**Graphics**	**5 days**	**Thu 7/15/10**	**Wed 7/21/10**	
11	Review	5 days	Thu 7/15/10	Wed 7/21/10	Graphic Designer 1
12	Move Focus science grade 4 content	5 days	Thu 7/15/10	Wed 7/21/10	Editor 2
13	Content Entry	5 days	Thu 7/15/10	Wed 7/21/10	Editor 2
14	Final content review on stage	1 day	Thu 7/22/10	Thu 7/22/10	QA Specialist
15	**Development**	**19 days**	**Thu 7/1/10**	**Tue 7/27/10**	
16	Analysis/Documentation	19 days	Thu 7/1/10	Tue 7/27/10	Programmer 1
17	Database/table changes	19 days	Thu 7/1/10	Tue 7/27/10	Programmer 1
18	Review store procedures	19 days	Thu 7/1/10	Tue 7/27/10	Programmer 1
19	Promote Focus science grade 4 to stage	1 day	Fri 7/23/10	Fri 7/23/10	Programmer 1
20	**August (Focus science grade 5)**	**45 days**	**Thu 7/15/10**	**Wed 9/15/10**	
21	**Editorial**	**29 days**	**Thu 7/15/10**	**Tue 8/24/10**	
22	Analysis	4 days	Thu 7/15/10	Tue 7/20/10	Editor 1
23	Focus science grade 5 content remap	4 days	Wed 7/21/10	Mon 7/26/10	Editor 1
24	Move Focus science grade 5 content	3 days	Tue 7/27/10	Thu 7/29/10	Editor 2
25	**New Item Development (Focus science grade 5)**	**20 days**	**Tue 7/27/10**	**Mon 8/23/10**	
26	Item writing	10 days	Tue 7/27/10	Mon 8/9/10	Item Writers
27	**Graphics**	**7 days**	**Tue 8/10/10**	**Wed 8/18/10**	
28	Review (Editorial)	2 days	Tue 8/10/10	Wed 8/11/10	Editor 2
29	Review (SME and Testing/Measurement)	7 days	Tue 8/10/10	Wed 8/18/10	SME/Contractor
30	Content Entry	3 days	Thu 8/19/10	Mon 8/23/10	Editor 2
31	Final content review on stage	1 day	Tue 8/24/10	Tue 8/24/10	QA Specialist
32	**Development**	**38 days**	**Mon 7/26/10**	**Wed 9/15/10**	
33	**Programming**	**38 days**	**Mon 7/26/10**	**Wed 9/15/10**	
34	Database/table changes	1 day	Mon 7/26/10	Mon 7/26/10	Programmer 1
35	Promote Focus science grade 5 to stage	1 day	Wed 8/25/10	Wed 8/25/10	Programmer 1
36	Changes to database structure/code for Science Station	10 days	Thu 9/2/10	Wed 9/15/10	Programmer 1

ID	Task Name	Duration	Start	Finish	Resource Names
37	**September (FCAT Explorer Science Station)**	**46 days**	**Tue 7/27/10**	**Tue 9/28/10**	
38	**Editorial**	**46 days**	**Tue 7/27/10**	**Tue 9/28/10**	
39	Analysis	5 days	Tue 7/27/10	Mon 8/2/10	Editor 1
40	FCAT Explorer Science Station content remap	7 days	Tue 8/3/10	Wed 8/11/10	Editor 1
41	Move Science Station content	4 days	Thu 8/12/10	Tue 8/17/10	Editor 1
42	**New Item Development (Science Station)**	**20 days**	**Thu 8/12/10**	**Wed 9/8/10**	
43	Item writing	10 days	Thu 8/12/10	Wed 8/25/10	Editor 2
44	**Graphics**	**7 days**	**Thu 8/26/10**	**Fri 9/3/10**	
45	Review (Editorial)	2 days	Thu 8/26/10	Fri 8/27/10	Editor 2
46	Review (SME and Testing/Measurement)	7 days	Thu 8/26/10	Fri 9/3/10	SME/Contractor
47	Content Entry	3 days	Mon 9/6/10	Wed 9/8/10	Editor 2
48	Final content review on stage	1 day	Tue 9/28/10	Tue 9/28/10	QA Specialist
49	**Development**	**23 days**	**Thu 8/26/10**	**Mon 9/27/10**	
50	Analysis of current organization / structure / labeling	5 days	Thu 8/26/10	Wed 9/1/10	Programmer 1
51	Rewrite of store procedures	5 days	Thu 9/16/10	Wed 9/22/10	Programmer 1
52	Changes to FE to allow DOE review	2 days	Thu 9/23/10	Fri 9/24/10	Programmer 1
53	Promote FCAT Explorer Science Station to stage	1 day	Mon 9/27/10	Mon 9/27/10	
54	**October (Focus science grade 8)**	**50 days**	**Wed 8/18/10**	**Tue 10/26/10**	
55	**Editorial**	**35 days**	**Wed 8/18/10**	**Tue 10/5/10**	
56	Analysis	7 days	Wed 8/18/10	Thu 8/26/10	Editor 1
57	Focus science grade 8 content remap	7 days	Fri 8/27/10	Mon 9/6/10	Editor 1
58	Move Focus science grade 8 content	4 days	Tue 9/7/10	Fri 9/10/10	Editor 1
59	**New Item Development (Focus science grade 8)**	**21 days**	**Tue 9/7/10**	**Tue 10/5/10**	
60	Item writing	10 days	Tue 9/7/10	Mon 9/20/10	Item Writers
61	**Graphics**	**7 days**	**Tue 9/21/10**	**Wed 9/29/10**	
62	Review (Editorial)	5 days	Tue 9/21/10	Mon 9/27/10	Editor 2
63	Review (SME and Testing/Measurement)	7 days	Tue 9/21/10	Wed 9/29/10	SME/Contractor
64	Content Entry	4 days	Thu 9/30/10	Tue 10/5/10	Editor 2
65	Final content review on stage	1 day	Tue 10/26/10	Tue 10/26/10	QA Specialist
66	**Development**	**1 day**	**Mon 10/25/10**	**Mon 10/25/10**	
67	Promote Focus science grade 8 to stage)	1 day	Mon 10/25/10	Mon 10/25/10	
68	**November (FCAT Explorer Science Voyager)**	**50 days**	**Mon 9/13/10**	**Fri 11/19/10**	
69	**Editorial**	**50 days**	**Mon 9/13/10**	**Fri 11/19/10**	
70	Analysis	7 days	Mon 9/13/10	Tue 9/21/10	Editor 1
71	FCAT Explorer Science Voyager content remap	7 days	Wed 9/22/10	Thu 9/30/10	Editor 1
72	Move Science Voyager content	5 days	Fri 10/1/10	Thu 10/7/10	Editor 1

ID	Task Name	Duration	Start	Finish	Resource Names
73	**New Item Development (Science Voyager)**	**17 days**	**Fri 10/1/10**	**Mon 10/25/10**	
74	Item writing	10 days	Fri 10/1/10	Thu 10/14/10	Item Writers
75	**Graphics**	**3 days**	**Fri 10/15/10**	**Tue 10/19/10**	
76	Review (Editorial)	3 days	Fri 10/15/10	Tue 10/19/10	Editor 2
77	Review (SME and Testing/Measurement)	7 days	Fri 10/15/10	Mon 10/25/10	SME/Contractor
78	Content Entry	3 days	Tue 10/26/10	Thu 10/28/10	Editor 2
79	Final content review on stage	1 day	Fri 11/19/10	Fri 11/19/10	QA Specialist
80	**Development**	**14 days**	**Mon 11/1/10**	**Thu 11/18/10**	
81	Analysis of current organization / structure / labeling	3 days	Mon 11/1/10	Wed 11/3/10	Programmer 1
82	Changes to coding/database for Science Voyager	10 days	Thu 11/4/10	Wed 11/17/10	Programmer 1
83	Promote Science Voyager to stage	1 day	Thu 11/18/10	Thu 11/18/10	Programmer 1
84	**December (Focus science grade 11)**	**34 days**	**Fri 10/29/10**	**Wed 12/15/10**	
85	**Editorial**	**17 days**	**Fri 10/29/10**	**Mon 11/22/10**	
86	Analysis	7 days	Fri 10/29/10	Mon 11/8/10	Editor 2
87	Focus science grade 11 content remap	5 days	Tue 11/9/10	Mon 11/15/10	Editor 2
88	Move Focus science grade 11 content	5 days	Tue 11/16/10	Mon 11/22/10	Editor 2
89	**New Item Development (Focus science grade 11)**	**22 days**	**Tue 11/16/10**	**Wed 12/15/10**	
90	Item writing	10 days	Tue 11/16/10	Mon 11/29/10	Item Writers
91	**Graphics**	**10 days**	**Tue 11/30/10**	**Mon 12/13/10**	
92	Review (Editorial)	3 days	Tue 11/30/10	Thu 12/2/10	Editor 3
93	Review (SME and Testing/Measurement)	7 days	Tue 11/30/10	Wed 12/8/10	SME/Contractor
94	Content Entry	3 days	Thu 12/9/10	Mon 12/13/10	Editor 3
95	Final content review on stage	1 day	Wed 12/15/10	Wed 12/15/10	QA Specialist
96	**Development**	**1 day**	**Tue 12/14/10**	**Tue 12/14/10**	
97	Promote Focus science grade 11 to stage	1 day	Tue 12/14/10	Tue 12/14/10	Programmer 1
98	**January (FCAT Explorer Science Mission)**	**46 days**	**Tue 11/23/10**	**Tue 1/25/11**	
99	**Editorial**	**46 days**	**Tue 11/23/10**	**Tue 1/25/11**	
100	Analysis	7 days	Tue 11/23/10	Wed 12/1/10	Editor 2
101	FCAT Explorer Science Mission content remap	5 days	Thu 12/2/10	Wed 12/8/10	Editor 2
102	Move Focus science grade 11 content	5 days	Thu 12/9/10	Wed 12/15/10	Editor 2
103	**New Item Development (FCAT Explorer Science Mission)**	**10 days**	**Thu 12/9/10**	**Wed 12/22/10**	
104	Item writing	10 days	Thu 12/9/10	Wed 12/22/10	Item Writers
105	**Graphics**	**2 days**	**Thu 12/23/10**	**Fri 12/24/10**	
106	Review (Editorial)	2 days	Thu 12/23/10	Fri 12/24/10	Editor 3
107	Review (SME and Testing/Measurement) •	7 days	Thu 12/23/10	Fri 12/31/10	SME/Contractor
108	Content Entry	4 days	Mon 1/3/11	Thu 1/6/11	Editor 3

ID	Task Name	Duration	Start	Finish	Resource Names
109	Final content review on stage	1 day	Tue 1/25/11	Tue 1/25/11	QA Specialist
110	**Development**	**16 days**	**Mon 1/3/11**	**Mon 1/24/11**	
111	Analysis of current organization / structure / labeling	3 days	Mon 1/3/11	Wed 1/5/11	Programmer 1
112	Changes to coding/database for Science Voyager	10 days	Thu 1/6/11	Wed 1/19/11	Programmer 1
113	Promote FCAT Explorer Science Mission to stage	1 day	Mon 1/24/11	Mon 1/24/11	Programmer 1

Project Costs for FCAT Explorer											
Produced				For Department of Education		By Todd Clark			FY 2010-11		
PROJECT BUDGET WORKSHEET 1 (Captures All Major Direct & Indirect Costs associated with Development, Implementation, and Transition)											
Quarter / Project Cost	Jul-Sep Planned	Jul-Sep Actual	Oct-Dec Planned	Oct-Dec Actual	Jan-March Planned	Jan-March Actual	April-June Planned	April-June Actual	Budget to Date	Actual to Date	Variance to Date
State Staff											
# FTEs	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0	$0	$0
Subcontractors											
# FTEs	$500,000.00	$0.00	$500,000.00	$0.00	$500,000.00	$0.00	$500,000.00	$0.00	$2,000,000	$0	$2,000,000
Hardware											
Item 1	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0	$0	$0
Item 2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0	$0	$0
Software											
Item 1	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0	$0	$0
Item 2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0	$0	$0
Misc Equipment											
Item 1	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0	$0	$0
Item 2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0	$0	$0
Other Costs											
Item 1	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0	$0	$0
Item 2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0	$0	$0
Total Costs	$500,000	$0	$500,000	$0	$500,000	$0	$500,000	$0	$2,000,000	$0	$2,000,000
Progress Payments									$0	$0	$0

Project Costs for FCAT Explorer												
Produced R 0.00			For **Department of Education**			By **Todd Clark**			**FY 2010-11**			
PROJECT BUDGET WORKSHEET 2 - OPERATIONAL COST IMPACT(*INCURRED AFTER PROJECT IMPLEMENTATION and / or PRO-RATED IF PHASED ROLLOUT*)												
	FY 2010-11			FY 2011-12			FY 2012-13			FY 2013-14		
	(a)	(b)	(c) = (b)-(a) Incremental	(a)	(b)	(c) = (b)-(a) Incremental	(a)	(b)	(c) = (b)-(a) Incremental	(a)	(b)	(c) = (b)-(a) Incremental
OPERATIONAL COSTS	Current	Project	Effect of Project	Current	Project	Effect of Project	Current	Project	Effect of Project	Current	Project	Effect of Project
Salaries and Wages	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Pensions and Benefits	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Personal Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Consulting	$2,000,000	$2,000,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Hardware	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Software	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Data Processing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Data Processing Supplies	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Data Processing Comunications	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Training	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Travel	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL OPERATIONAL COSTS	$2,000,000	$2,000,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
FTE	0	0	0	0	0	0	0	0	0	0	0	0

Appendix I: Project Organization

Contractor Team (Consultants)

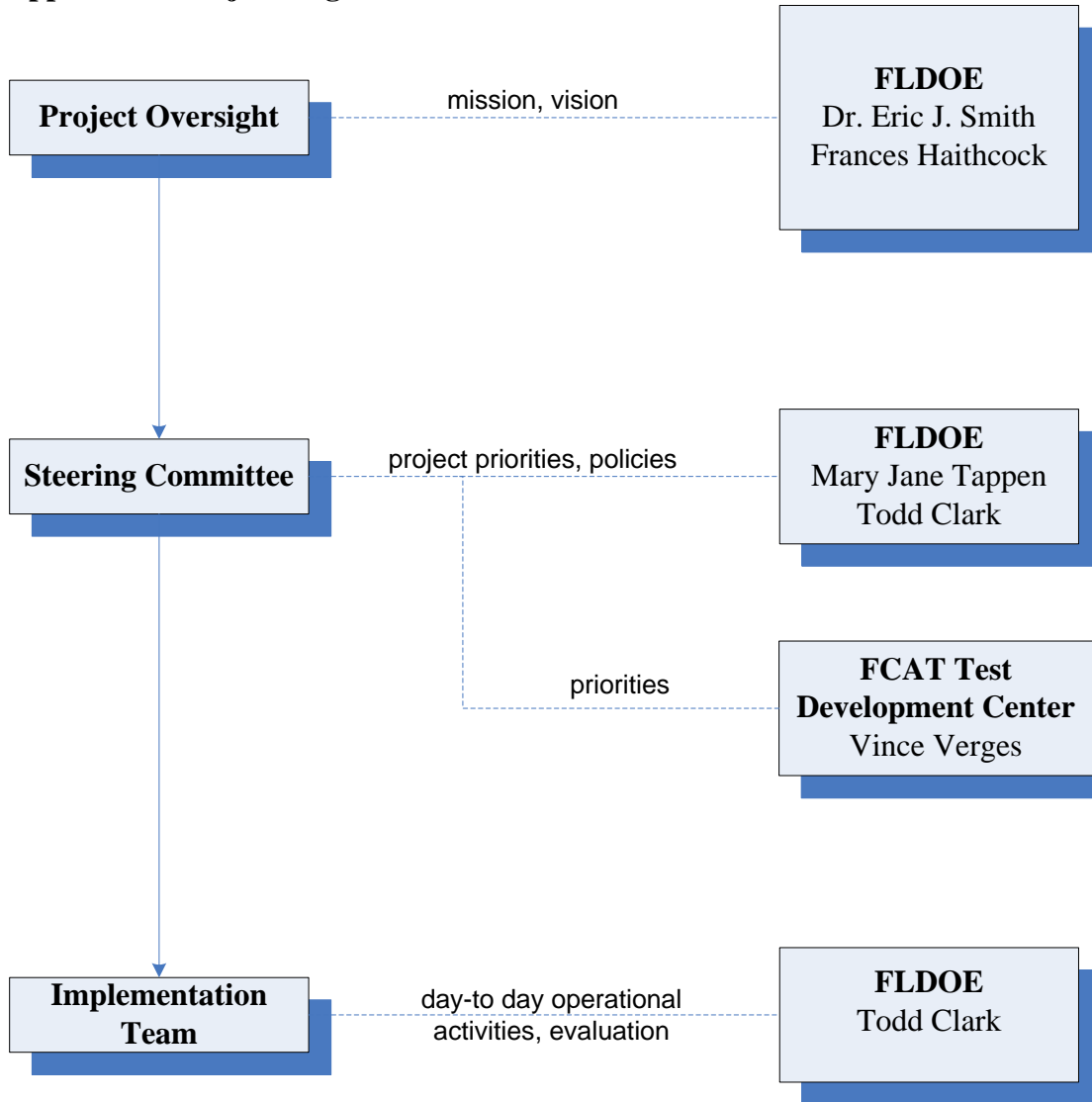| Role	Role/Responsibility Description	Name
Project Manager	Responsible for overall project organization, timeline and budget management, resource planning and allocation, risk assessment and management, change control, contract management, communications with DOE personnel, project performance, quality, and customer satisfaction.	Scott Reese
Project Lead	Responsible for assisting the project manager in all areas of the project, including creation of the weekly and monthly status reports, management of project timelines, documentation of team and client meetings, communications with DOE personnel, project performance, quality, and client satisfaction.	Andrea Johnson
Project/Technical Lead	Responsible for leading analysis and design phases of new projects and overseeing production of design documentation. Creates and maintains timelines that track all programming tasks through the life of each project. Responsible for developing systems and components based on design specifications.	Matt Edgar
Web Developer	Responsible for implementing system designs across front-end, middle-tier, and back-end application tiers. Maintains current knowledge of Web technologies and uses this knowledge to assist in design discussions. Responsible for tracking, resolving, and testing resolution of issues.	Matt Edgar Jason Laska

Role	Role/Responsibility Description	Name
Flash Developer	Responsible for integrating visual design of systems and components, development of Flash objects used to pass information between the middle-tier and front-end, uses ActionScript to facilitate interactivity with program content. Responsible for tracking, resolving, and testing resolution of issues.	Jason Laska
Database Developer	Manipulate database objects used in the system to communicate successfully with the front-end; works closely with a front-end development specialist during design and development phase. Responsible for tracking, resolving, and testing resolution of issues.	Matt Edgar Jason Laska
Systems Administrator	Responsible for database and system administration (Oracle, UNIX, Linux, and Windows), installation, setup, maintenance and tuning, database and system backup, recovery and disaster planning, monitoring activity of databases, systems and bandwidth for needs assessment and projections, hardware purchase recommendations. Responsible for database and Web programming and maintenance.	Lee Miller
Instructional Systems Designer	Responsible for guiding implementation of the phases of a professionally accepted "systems approach" to the design of each program, including needs assessment (e.g., gap and audience analyses), instructional design (e.g., measurable objectives, research-based strategies), instructional development (e.g., storyboards, reviews), formative evaluation (e.g., technical review, field trials), implementation (e.g., training, PR), and summative evaluation (e.g., item analysis, outcome studies).	Dalene Miller

Role	Role/Responsibility Description	Name
Lead Math Subject Matter Expert	As recipient of the Presidential Award for Excellence in the Teaching of Mathematics, Linda Walker guides all processes of item development for all math programs. Responsible for review of all math items for FOCUS and FCAT Explorer, analysis of Sunshine State Standards and *Test Item and Performance Task Specifications* and their application in all math programs, recommends and recruits math item writers and reviewers, guides development of program interface, graphics, interactivity, and all instructional features.	Linda Walker
Lead Reading Subject Matter Expert(s)	Responsible for providing guidance and review on the development of all reading programs. Responsible for review of reading items and passages for FOCUS and FCAT Explorer, analysis of Sunshine State Standards and *Test Item and Performance Task Specifications* and their application in reading programs, recommends and recruits reading reviewers representing exemplary qualifications and a range statewide demographics, guides development of program interface, graphical elements, interactivity, and all instructional features.	DOE, FCRR, and Test Development Center Staff
Lead Science Subject Matter Expert(s)	Responsible for providing guidance and review on the development of all science programs. Responsible for review of science items and passages for FOCUS and FCAT Explorer, analysis of Sunshine State Standards and *Test Item and Performance Task Specifications* and their application in science programs, recommends and recruits science reviewers representing exemplary qualifications and a range statewide demographics, guides development of program interface, graphical elements, interactivity, and all instructional features.	Roberta Halley

Role	Role/Responsibility Description	Name
Testing and Measurement Specialist	Responsible for review of all mathematics and reading items for testing and measurement integrity, benchmark correlation, and complexity levels. Conduct research and report on various testing related issues.	Majesty Coates
Contract Subject Matter Experts	For a given FCAT Explorer module, responsible for providing guidance and review on subject matter in accordance with the Sunshine State Standards and *Test Item and Performance Task Specifications* and for input and feedback on issues such as the characteristics of the student target audience, research-based instructional strategies, and classroom best practices.	Contracted as needed; selection based on recommendation/ approval of the Department and their designated Subject Area Specialist
Lead Editor	Responsible for editorial standards, analysis of client editorial style requirements for all subject areas, analysis of Sunshine State Standards for Reading, content development planning and execution, content development timeline management, subject matter expert resource acquisition, and quality control.	Leisa Pichard
Managing Editor	Responsible for content review timeline management, creative resource acquisition, reading passage topic development, reading passage development, phased editorial review of all works in progress, review and implementation of subject matter expert input through all review phases.	Carey Kersten-Garrett
Production Editor	Responsible for development and supervision of all print projects, graphics development, project documentation, user support documents, and content development support.	Ed Cambeiro

Role	Role/Responsibility Description	Name
Web Design Analyst/Quality Assurance Tester	Responsible for interaction design, wireframe development, usability analysis and testing, quality assurance planning, phased quality assurance testing including script development and execution, scheduled acceptance testing, issue tracking through resolution.	Andrea Johnson
Support Services Lead	Responsible for enrollment task planning, enrollment-related school and district communications and customer-oriented support services to teachers, students, and parents using the FCAT Explorer. Attends education conferences to provide program information and support to teachers and administrators. Responsible for providing customer-oriented support services to teachers, students, and parents using the FCAT Explorer. Attends education conferences to provide program information and support to teachers and administrators.	Karisha Williams

Appendix J: Project Organization-FLDOE

Project Oversight	— mission, vision —	**FLDOE** Dr. Eric J. Smith Frances Haithcock
Steering Committee	— project priorities, policies —	**FLDOE** Mary Jane Tappen Todd Clark
	— priorities —	**FCAT Test Development Center** Vince Verges
Implementation Team	— day-to day operational activities, evaluation —	**FLDOE** Todd Clark

Appendix K: Risk & Mitigation Table

Risk Description/Impact	Probability of Occurrence (high, medium, low)	Tolerance Level (high, medium, low)	Mitigation Strategy	Assigned Owner
1. User demand grows beyond current data processing capacity	Projecting forward to the contract year 2010-2011, this risk is low.	Low	Database server upgrade.	ISD
2. Catastrophic damage to data center	Web site will be offline until data center components are replaced.	Low	Accelerated relocation	ISD
3. Low availability of FLDOE reviewers and subject matter experts	Development and review cycles may be delayed.	Medium	Identify additional reviewers	ISD

Appendix L: Communications Plan

The table below describes the communications events, when and how they are initiated, who is responsible for initiating the communication, and the feedback mechanism. Some interactions require authorization/acknowledgement signatures.

Description	Communicator	Audience	Channel	Timing	Feedback
Change Management Memo	Scott Reese (Consultant)	FLDOE Bureau of School Improvement	Oral briefing, Email	As needed	Face to face, signatures
Status Reports and usage reports	Scott Reese (Consultant)	FLDOE Bureau of School Improvement	Email	Weekly	Email, acknowledgement of receipt and review
Analysis Meetings	Scott Reese Andrea Johnson Leisa Pichard (Consultants)	FCAT Explorer Subject Matter Review	Meetings	As needed	Scheduled via email, meetings documented by project administrator
Documentation Review	Scott Reese Andrea Johnson (Consultants)	FLDOE Bureau of Curriculum and Instruction and FCAT Explorer Subject Matter Reviewers	Review meeting	As needed, but before development	Face to face, document revisions and other recommendations documented during meeting with follow up scheduled
Deliverables Review	Scott Reese (Consultant)	FLDOE Bureau of Curriculum and Instruction and FCAT Explorer Subject Matter Review Committee	Review meeting	As needed	Face to face, signatures

Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): Department Of Education/Educational Media & Technology Services
Agency Budget Officer/OPB Analyst Name: Pam Bunkley

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)				
	482506				
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 (FCO) set to TRANSFER CONTROL for DISPLAY status only? **(CSDI)**	Yes				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? **(CSDI)**	Yes				
AUDITS:					
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. **(EXBR, EXBA)**	Yes				
1.4 Has security been set correctly? **(CSDR, CSA)**	Yes				
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					
2. EXHIBIT A (EADR, EXA)					
2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in *Section 3* of the LBR Instructions (pages 15 through 27) been followed?	Yes				
3. EXHIBIT B (EXBR, 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				
AUDITS:					
3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? **(NACR, NAC - Report should print "No Negative Appropriation Categories Found")**	Yes				
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? **(EXBR, EXBC - Report should print "Records Selected Net To Zero")**	Yes				
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					

		Action	482506				
TIP		Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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)

			482506				
4.1		Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Yes				
4.2		Is the program component code and title used correct?	Yes				
TIP		Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

5. EXHIBIT D-1 (ED1R, EXD1)

			482506				
5.1		Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS:							
5.2		Do the fund totals agree with the object category totals within each appropriation category? **(ED1R, XD1A - Report should print "No Differences Found For This Report")**	Yes				
5.3		FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? **(EXBR, EXBB - Negative differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes				
5.4		A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? **(EXBR, EXBD - Differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes(Rounding)				
TIP		If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP		If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP		Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.					
TIP		If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

			482506				
6.1		Are issues appropriately aligned with appropriation categories?	Yes				

	Action	Program or Service (Budget Entity Codes)				
		482506				

<table>
<tr><td colspan="3">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.</td></tr>
</table>

7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Yes				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 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 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.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #10-002?	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?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Yes				
7.15	Do the issues relating to *salary and benefits* have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A				

	Action	482506					
7.16	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A					
7.17	Are the issues relating to *major audit findings and recommendations* properly coded (4A0XXX0, 4B0XXX0)?	N/A					
AUDIT:							
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. **(EADR, FSIA - Report should print "No Records Selected For Reporting")**	Yes					
7.19	Does the General Revenue for 160XXXX issues net to zero? **(GENR, LBR1)**	N/A					
7.20	Does the General Revenue for 180XXXX issues net to zero? **(GENR, LBR2)**	N/A					
7.21	Does the General Revenue for 200XXXX issues net to zero? **(GENR, LBR3)**	N/A					
7.22	Have FCO appropriations been entered into the nonrecurring column A04? **(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))**	N/A					
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run **OADA/OADR** from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.						
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 70 of the LBR Instructions.						
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.						
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).						
TIP	If an appropriation made in the FY 2009-10 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.						
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level *or* SC1R, SC1D - Department Level)							
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes					
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Yes					

	Program or Service (Budget Entity Codes)				
Action	482506				
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Yes				
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes				
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling $100,000 or more for the fiscal year?	N/A				
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to *section 215.32(2)(b), Florida Statutes* - including the Schedule ID and applicable legislation?	N/A				
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Yes				
8.10 Are the statutory authority references correct?	Yes				
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A				
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes				
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes				
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes				
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes				
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Yes				
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes				
8.20 Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling $100,000 or more.)	Yes				

		Program or Service (Budget Entity Codes)				
	Action	482506				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes				
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A				
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? **(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")**	Yes				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. **(SC1R, DEPT)**	Yes				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? **(BRAR, BRAA - Report should print "No Records Selected For This Request")** Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use **OADI** or **OADR** to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						

	Action	482506				
			Program or Service (Budget Entity Codes)			

	Action	482506				
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2009 LBR submittal.					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Yes				
15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)						
15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to *section 216.023(4) (b), Florida Statutes,* the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Yes				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? **(GENR, ACT1)**	Yes				
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? **(Audit #1 should print "No Activities Found")**	N/A				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? **(Audit #2 should print "No Operating Categories Found")**	N/A				
15.6	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? **(Audit #4 should print "No Discrepancies Found")**	Yes				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				
AUDITS - GENERAL INFORMATION						
TIP	Review *Section 6: Audits* of the LBR Instructions for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

	Program or Service (Budget Entity Codes)				
Action	482506				

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)							
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Yes					
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Yes					
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Yes					
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Yes					
17.5	Are the appropriate counties identified in the narrative?	Yes					
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
18. FLORIDA FISCAL PORTAL							
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes					

State of Florida
Department of Education
Workforce Education

2010-11
Exhibits or Schedules

State of Florida
Department of Education
Workforce Education

2010-11
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48250800 - WORKFORCE EDUCATION**
Fund: **2543 - PRINCIPAL STATE SCHOOL TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	**ESTIMATED**	**REQUEST**
FUNDING SOURCE - STATE	**FY 2008 - 2009**	**FY 2009 - 2010**	**FY 2010 - 2011**
Transfer from DFS	192,455		
FUNDING SOURCE - NON-STATE			
TOTALS*	**192,455**	**-**	**-**

*Must agree to amounts on Schedule I, Section IV, Line I.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title: EDUCATION
Trust Fund Title: EDUCATIONAL ENHANCEMENT TRUST FUND
Budget Entity: 48250800 - WORKFORCE EDUCATION
LAS/PBS Fund Number: 2178

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	-	(F)	-	-
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	-	(K)	-	- **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: 48 EDUCATION
Trust Fund Title: FEDERAL GRANTS TRUST FUND
Budget Entity: 48250800 - WORKFORCE EDUCATION
LAS/PBS Fund Number: 2261

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	24,928.59	(A)		24,928.59
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: Anticipated Grant Revenue	25,635,414.26	(E)		25,635,414.26
Total Cash plus Accounts Receivable	**25,660,342.85**	(F)	**-**	**25,660,342.85**
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards	25,660,342.85	(H)		25,660,342.85
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	**0.00**	(K)	**-**	**0.00** **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: 48 EDUCATION
Trust Fund Title: PRINCIPAL STATE SCHOOL TRUST FUND
Budget Entity: 48250800 - WORKFORCE EDUCATION
LAS/PBS Fund Number: 2543

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	192,455.16	(A)		192,455.16
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	192,455.16	(F)	-	192,455.16
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	192,455.16	(K)	-	192,455.16 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **EDUCATIONAL ENHANCEMENT TRUST FUND**
LAS/PBS Fund Number: **2178**   **BE: 48250800**

BEGINNING TRIAL BALANCE:

    Unreserved Fund Balance Per Trial Balance, 07-01-09   **0.00** (A)

    Add/Subtract:

                                                            (B)

    Other Adjustment(s):

                                                            (C)

                                                            (C)

ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **0.00** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **FEDERAL GRANTS TRUST FUND**
LAS/PBS Fund Number: **2261**   **BE: 48250800**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   **24,928.59** (A)

Add/Subtract:

         (B)

Other Adjustment(s):

Reserve for Encumbrance   (25,660,342.85) (C)

Anticipated Grant Revenue   25,635,414.26 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **0.00** (E)

DIFFERENCE: **(0.00)** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **PRINCIPAL STATE SCHOOL TRUST FUND**
LAS/PBS Fund Number: **2543**   **BE: 48250800**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 | 192,455.16 |(A)

Add/Subtract:

| | (B)

Other Adjustment(s):

| | (C)

| | (C)

ADJUSTED BEGINNING TRIAL BALANCE: | 192,455.16 |(D)

UNRESERVED FUND BALANCE, SCHEDULE IC | 192,455.16 |(E)

DIFFERENCE: | 0.00 |(F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/Workforce Education
Agency Budget Officer/OPB Analyst Name: Pam Bunkley

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)					
	48250800					
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 (FCO) set to TRANSFER CONTROL for DISPLAY status only? **(CSDI)**	Yes					
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? **(CSDI)**	Yes					
AUDITS:						
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. **(EXBR, EXBA)**	Yes					
1.4 Has security been set correctly? **(CSDR, CSA)**	Yes					
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.						
2. EXHIBIT A (EADR, EXA)						
2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Yes					
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes					
2.3 Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Yes					
2.4 Have the coding guidelines in *Section 3* of the LBR Instructions (pages 15 through 27) been followed?	Yes					
3. EXHIBIT B (EXBR, 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					
AUDITS:						
3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? **(NACR, NAC - Report should print "No Negative Appropriation Categories Found")**	Yes					
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? **(EXBR, EXBC - Report should print "Records Selected Net To Zero")**	Yes					
TIP Generally look for and be able to fully explain significant differences between A02 and A03.						

	Action	Program or Service (Budget Entity Codes)					
		48250800					

TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.	
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 59 of the LBR Instructions?	Yes
4.2	Is the program component code and title used correct?	Yes
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.	

5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes

AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? **(ED1R, XD1A - Report should print "No Differences Found For This Report")**	Yes
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? **(EXBR, EXBB - Negative differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? **(EXBR, EXBD - Differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.	
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.	
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.	
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.	

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Yes

TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.						

7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Yes					
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Yes					
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 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 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.)	N/A					
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A					
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A					
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A					
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A					
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #10-002?	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 not be deleted. (PLRR, PLMO)	N/A					
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A					
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A					
7.14	Do the amounts reflect appropriate FSI assignments?	Yes					
7.15	Do the issues relating to *salary and benefits* have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A					

	Action	Program or Service (Budget Entity Codes)					
		48250800					
7.16	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A					
7.17	Are the issues relating to *major audit findings and recommendations* properly coded (4A0XXX0, 4B0XXX0)?	N/A					
AUDIT:							
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. **(EADR, FSIA - Report should print "No Records Selected For Reporting")**	Yes					
7.19	Does the General Revenue for 160XXXX issues net to zero? **(GENR, LBR1)**	N/A					
7.20	Does the General Revenue for 180XXXX issues net to zero? **(GENR, LBR2)**	N/A					
7.21	Does the General Revenue for 200XXXX issues net to zero? **(GENR, LBR3)**	N/A					
7.22	Have FCO appropriations been entered into the nonrecurring column A04? **(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))**	N/A					
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run **OADA/OADR** from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.						
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 70 of the LBR Instructions.						
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.						
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).						
TIP	If an appropriation made in the FY 2009-10 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.						
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level *or* SC1R, SC1D - Department Level)							
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes					
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Yes					

	Program or Service (Budget Entity Codes)					
Action	48250800					

8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Yes					
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A					
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes					
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling $100,000 or more for the fiscal year?	Yes					
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Yes					
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to *section 215.32(2)(b), Florida Statutes* - including the Schedule ID and applicable legislation?	N/A					
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Yes					
8.10	Are the statutory authority references correct?	Yes					
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	Yes					
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes					
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A					
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes					
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes					
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes					
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A					
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Yes					
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes					
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A					
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes					
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling $100,000 or more.)	Yes					

Action	Program or Service (Budget Entity Codes)					
	48250800					
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes					
8.24 Are prior year September operating reversions appropriately shown in column A01?	Yes					
8.25 Are current year September operating reversions appropriately shown in column A02?	Yes					
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes					
8.27 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes					
8.28 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes					
AUDITS:						
8.29 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes					
8.30 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? **(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")**	Yes					
8.31 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. **(SC1R, DEPT)**	Yes					
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!						
TIP Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.)						
TIP Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.						
TIP Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.						
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? **(BRAR, BRAA - Report should print "No Records Selected For This Request")** Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A					
10. SCHEDULE III (PSCR, SC3)						
10.1 Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	N/A					
10.2 Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use **OADI** or **OADR** to identify agency other salary amounts requested.	N/A					
11. SCHEDULE IV (EADR, SC4)						
11.1 Are the correct Information Technology (IT) issue codes used?	N/A					
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.						

12. SCHEDULE VIIIA (EADR, SC8A)

12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				

13. SCHEDULE VIIIB-1

13.1	This schedule is not required in the October 15, 2009 LBR submittal.					

14. SCHEDULE VIIIB-2 (EADR, S8B2)

14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Yes				

15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)

15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to *section 216.023(4)(b), Florida Statutes,* the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Yes				

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (**GENR, ACT1**)	Yes				
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (**Audit #1 should print "No Activities Found"**)	N/A				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (**Audit #2 should print "No Operating Categories Found"**)	N/A				
15.6	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				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (**Audit #4 should print "No Discrepancies Found"**)	Yes				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

16. MANUALLY PREPARED EXHIBITS & SCHEDULES

16.1	Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				

AUDITS - GENERAL INFORMATION

TIP	Review *Section 6: Audits* of the LBR Instructions for a list of audits and their descriptions.					

	Program or Service (Budget Entity Codes)				
Action	48250800				

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				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
18. FLORIDA FISCAL PORTAL						
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes				

State of Florida
Department of Education
Community Colleges

2010-11
Exhibits or Schedules

State of Florida
Department of Education
Community Colleges

2010-11
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: EDUCATION
Trust Fund Title: EDUCATIONAL ENHANCEMENT TRUST FUND
Budget Entity: 48400600 - COMMUNITY COLLEGE PROGRAMS
LAS/PBS Fund Number: 2178

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	- (A)		-
ADD: Other Cash (See Instructions)	(B)		-
ADD: Investments	(C)		-
ADD: Outstanding Accounts Receivable	(D)		-
ADD: _____	(E)		-
Total Cash plus Accounts Receivable	- (F)	-	-
LESS Allowances for Uncollectibles	(G)		-
LESS Approved "A" Certified Forwards	(H)		-
Approved "B" Certified Forwards	(H)		-
Approved "FCO" Certified Forwards	(H)		-
LESS: Other Accounts Payable (Nonoperating)	(I)		-
LESS: _____	(J)		-
Unreserved Fund Balance, 07/01/09	- (K)	-	- **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: **48 EDUCATION**
Trust Fund Title: **FEDERAL GRANTS TRUST FUND**
Budget Entity: **48400600 - COMMUNITY COLLEGE PROGAM**
LAS/PBS Fund Number: **2261**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.50	(A)		0.50
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	0.50	(F)	-	0.50
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	0.50	(K)	-	0.50 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	**48 EDUCATION**
Trust Fund Title:	**EDUCATIONAL ENHANCEMENT TRUST FUND**
LAS/PBS Fund Number:	**2178** **BE: 48400600**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   `0.00` (A)

   Add/Subtract:

     `                ` (B)

     Other Adjustment(s):

     `                ` (C)

     `                ` (C)

ADJUSTED BEGINNING TRIAL BALANCE: `0.00` (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   `0.00` (E)

DIFFERENCE: `0.00` (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **FEDERAL GRANTS TRUST FUND**
LAS/PBS Fund Number: **2261**   **BE: 48400600**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 | **0.50** | (A)

Add/Subtract:

| | (B)

Other Adjustment(s):

| | (C)

| | (C)

ADJUSTED BEGINNING TRIAL BALANCE: | **0.50** | (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | **0.50** | (E)

DIFFERENCE: | **0.00** | (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

Budget Entity: Community Colleges   **Phone Number: 850-245-9416**

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER CODE	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**
Auditor General 2009-213	December 2007	Community Colleges	**FINDING #1:** *The Department did not follow its Procedure for Reviewing Audit Reports for audits of community colleges.* **RECOMMENDATION:** The Department should ensure that the Procedure for Reviewing Audit Reports is followed, that the audit findings are resolved in a timely manner, and that appropriate documentation is maintained to support its actions	Subsequent to the audit inquiry, Department management reviewed and updated the existing procedure, established an audit review committee, set timelines and deadlines for audit review phases, revisited all prior audits received during and subsequent to the audit period, and documented findings and required follow-up in accordance with the established procedures. All outstanding audit reviews to date are now current and required actions are scheduled or have already taken place. Documentation of findings and all follow-up is on file in the Division of Finance and Operations – Community College Budget Section.	

Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): **Department of Education/Division of Florida Colleges**
Agency Budget Officer/OPB Analyst Name: **Chuck Prince**

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)				
	48400600				

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 (FCO) set to TRANSFER CONTROL for DISPLAY status only? **(CSDI)**	Yes				
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? **(CSDI)**	Yes				

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Yes				
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Yes				
2.4	Have the coding guidelines in *Section 3* of the LBR Instructions (pages 15 through 27) been followed?	Yes				

3. EXHIBIT B (EXBR, 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.	Yes				

	Action	Program or Service (Budget Entity Codes)				
		48400600				

AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? **(NACR, NAC - Report should print "No Negative Appropriation Categories Found")**	Yes				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? **(EXBR, EXBC - Report should print "Records Selected Net To Zero")**	Yes				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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 59 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? **(ED1R, XD1A - Report should print "No Differences Found For This Report")**	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? **(EXBR, EXBB - Negative differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes				

		Program or Service (Budget Entity Codes)				
	Action	**48400600**				

5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? **(EXBR, EXBD - Differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	Yes				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Yes				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Yes				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 of the LBR Instructions?	Yes				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Yes				
7.5	Does the issue narrative explain any variances from the Standard Expense 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.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				

Action	Program or Service (Budget Entity Codes)				
	48400600				
7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A				
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes				
7.9 Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10 Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #10-002?	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?	N/A				
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14 Do the amounts reflect appropriate FSI assignments?	Yes				
7.15 Do the issues relating to *salary and benefits* have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A				
7.16 Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	Yes				
7.17 Are the issues relating to *major audit findings and recommendations* properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:					
7.18 Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. **(EADR, FSIA - Report should print "No Records Selected For Reporting")**	Yes				
7.19 Does the General Revenue for 160XXXX issues net to zero? **(GENR, LBR1)**	N/A				
7.20 Does the General Revenue for 180XXXX issues net to zero? **(GENR, LBR2)**	N/A				
7.21 Does the General Revenue for 200XXXX issues net to zero? **(GENR, LBR3)**	N/A				

		48400600				
7.22	Have FCO appropriations been entered into the nonrecurring column A04? **(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))**	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run **OADA/OADR** from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2009-10 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level *or* SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Yes				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes				

	Program or Service (Budget Entity Codes)				
Action	**48400600**				
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling $100,000 or more for the fiscal year?	Yes				
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to *section 215.32(2)(b), Florida Statutes* - including the Schedule ID and applicable legislation?	N/A				
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Yes				
8.10 Are the statutory authority references correct?	Yes				
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A				
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes				
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes				
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes				
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes				
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes				
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Yes				
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes				
8.20 Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling $100,000 or more.)	Yes				
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes				

Action	Program or Service (Budget Entity Codes)				
	48400600				
8.24 Are prior year September operating reversions appropriately shown in column A01?	Yes				
8.25 Are current year September operating reversions appropriately shown in column A02?	N/A				
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes				
8.28 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes Rounding Error				
AUDITS:					
8.29 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes				
8.30 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? **(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")**	Yes				
8.31 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. **(SC1R, DEPT)**	Yes				
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.)					
TIP Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)					
AUDIT:					
9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? **(BRAR, BRAA - Report should print "No Records Selected For This Request")** Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See *Base Rate Audit* on page 156 of the LBR Instructions.)	N/A				

		Program or Service (Budget Entity Codes)				
Action		**48400600**				

10. SCHEDULE III (PSCR, SC3)							
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	N/A					
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use **OADI** or **OADR** to identify agency other salary amounts requested.	N/A					
11. SCHEDULE IV (EADR, SC4)							
11.1	Are the correct Information Technology (IT) issue codes used?	Yes					
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.						
12. SCHEDULE VIIIA (EADR, SC8A)							
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes					
13. SCHEDULE VIIIB-1							
13.1	This schedule is not required in the October 15, 2009 LBR submittal.						
14. SCHEDULE VIIIB-2 (EADR, S8B2)							
14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Yes					
15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)							
15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to *section 216.023(4)(b), Florida Statutes,* the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes					
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Yes					
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:							
15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (**GENR, ACT1**)	Yes					
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (**Audit #1 should print "No Activities Found"**)	Yes					
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (**Audit #2 should print "No Operating Categories Found"**)	N/A					

		Program or Service (Budget Entity Codes)				
	Action	**48400600**				
15.6	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? **(Audit #4 should print "No Discrepancies Found")**	Yes				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes				
AUDITS - GENERAL INFORMATION						
TIP	Review *Section 6: Audits* of the LBR Instructions for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

State of Florida
Department of Education
State Board of Education

2010-11
Exhibits or Schedules

State of Florida
Department of Education
State Board of Education

2010-11
Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: **48 EDUCATION** Budget Period: 2010 - 2011
Program: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2176 - EDUCATION CERTIFICATION & SERVICE TRUST FUND**

Specific Authority: Section 1010.74, Florida Statutes
Purpose of Fees Collected: Payment of expenses incurred by the Educational Practices Commission and in the printing of forms and bulletins and issuing certificates

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

X	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach **Examination of Regulatory Fees** Form - Part I and II.)
	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION	ACTUAL FY 2008 - 2009	ESTIMATED FY 2009 - 2010	REQUEST FY 2010 - 2011
Receipts:			
Fees	6,896,401	6,898,267	7,105,215
Fines, Forfeitures, Judgments	128,825	128,583	132,440
Interest	37,912	38,150	39,294
Refunds			
Total Fee Collection to Line (A) - Section III	7,063,138	7,065,000	7,276,949

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits	3,951,392	4,419,754	4,446,964
Other Personal Services	63,124	149,999	149,999
Expenses	526,918	579,835	579,835
Operating Capital Outlay	-	45,440	63,070
Contracted Services	953,181	1,583,535	1,680,905
Risk Management Insurance	37,911	42,287	42,287
Human Resources Services	26,798	27,050	27,050
Edu Tech/Infomations Services	701,396	931,586	932,721
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	6,260,720	7,779,486	7,922,831

Basis Used:

Information in Section II taken from Exhibit B

SECTION III - SUMMARY

		ACTUAL	ESTIMATED	REQUEST
TOTAL SECTION I	(A)	7,063,138	7,065,000	7,276,949
TOTAL SECTION II	(B)	6,260,720	7,779,486	7,922,831
TOTAL - Surplus/Deficit	(C)	802,418	(714,486)	(645,882)

EXPLANATION of LINE C:

Residual cash, interest earnings, and anticipated expenditure reductions will provide the cash needed to cover deficit.

Office of Policy and Budget - July 2009

Schedule IA - Part I: Examination of Regulatory Fees

Department: _____Education_____

Regulatory Service to or Oversight of Businesses or Professions Program:
Educator Certification – Fund 2176_____

1. What recent operational efficiencies have been achieved to either decrease costs or improve services? If costs have been reduced, how much money has been saved during the fiscal year?

   Teacher Certification Management Information System (MIS) was brought in house in fiscal year 2007-08 and provided a significant cost savings.

2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year?

   None.

3. Is the regulatory activity an appropriate function that the agency should continue at its current level?

   Yes.

4. Are the fees charged for the regulatory service or oversight to businesses or professions based on revenue projections that are prepared using generally accepted governmental accounting procedures or official estimates by the Revenue Estimating Conference, if applicable?

   No.

5. Are the fees charged for the regulatory service or oversight to businesses or professions adequate to cover both direct and indirect costs of providing the regulatory service or oversight?

   Yes.

6. Are the fees charged for the regulatory service or oversight to businesses or professions reasonable and do they take into account differences between the types of professions or businesses that are regulated? For example, do fees reflect the amount of time required to conduct inspections by using a sliding scale for annual fees based on the size of the regulated business; or do fees provide a financial incentive for regulated entities to maintain compliance with state

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standards by assessing a re-inspection fee if violations are found at initial inspection?

Yes.

7. If the fees charged for the regulatory services or oversight to businesses or professions are **not** adequate to cover direct and indirect program costs provide either:

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

   Programs are currently self sufficient through the collection of fees.

8. If the regulatory program is not self-sufficient and provides a public benefit using state subsidization, please provide a plan for reducing the state subsidy.

   Programs are currently self sufficient through the collection of fees.

Schedule IA - Part II: Examination of Regulatory Fees

Department: **EDUCATION**

Regulatory Service to or Oversight of Business or Profession Program: **Education Certification**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes - S. 1012.59**

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

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

What is the current annual amount of the subsidy? $ **N/A**

Service/Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Educator Certificate	Application Fee	S. 1012.59, Florida Statutes	Estimate of revenue required to certify personnel	2007	Yes	$75	Educational Certification & Service Trust Fund

Department: **48 EDUCATION**   Budget Period: 2010 - 2011

Program: **48800000 - STATE BOARD OF EDUCATION**

Fund: **2380 - INSTITUTIONAL ASSESSMENT TRUST FUND**

Specific Authority: Sections 1010.83 and 1005.35, Florida Statutes

Purpose of Fees Collected: To fund the operations of the Commission for Independent Education and provide financial assistance programs for students

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

X	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach**Examination of Regulatory Fees** Form - Part I and II.)
	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION	**ACTUAL**	**ESTIMATED**	**REQUEST**
	FY 2008 - 2009	**FY 2009 - 2010**	**FY 2010 - 2011**
Receipts:			
FEES- INST ASSESSMENT	46,721	43,733	50,290
LICENSES-INST ASSESSMENT	3,228,121	3,170,423	3,344,665
FEES-STUDENT PROTECTION	208,401	143,945	210,515
FEES-COURSE NO NONPUBLIC	11,631	12,002	10,500
INTEREST	41,372	20,932	42,230
Total Fee Collection to Line (A) - Section III	3,536,246	3,391,035	3,658,200
SECTION II - FULL COSTS			
Direct Costs:			
Salaries and Benefits	959,545	1,172,124	1,179,349
Other Personal Services	18,134	32,000	32,000
Expenses	336,906	891,856	891,856
Operating Capital Outlay	37,896	16,375	16,375
100148 CIE	1,156,427	1,188,178	1,432,083
100777 Contracted Services	78,696	164,134	164,134
103241 Risk Management	12,113	8,605	8,605
107040 DMS HR Services	7,766	7,839	7,839
210020 Data Processing	89,295	90,149	90,449
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	2,696,778	3,571,260	3,822,690
Basis Used:			

SECTION III - SUMMARY				
TOTAL SECTION I	(A)	3,536,246	3,391,035	3,658,200
TOTAL SECTION II	(B)	2,696,778	3,571,260	3,822,690
TOTAL - Surplus/Deficit	(C)	839,468	(180,225)	(164,490)

EXPLANATION of LINE C:

Residual cash and interest earnings will generate the cash needed to cover deficit.

Office of Policy and Budget - July 2009

Schedule IA - Part I: Examination of Regulatory Fees

Department: Education

Regulatory Service to or Oversight of Businesses or Professions Program:

Commission for Independent Education (CIE) – Fund 2380

1. What recent operational efficiencies have been achieved to either decrease costs or improve services? If costs have been reduced, how much money has been saved during the fiscal year?

   The Commission Information Management System (CIMS) is a unique, Access-based database that has been developed by CIE staff to facilitate the licensure and regulation of approximately 900 nonpublic postsecondary education institutions. This highly efficient and effective system saves staff time by producing all of the documents required for licensure (including all staff correspondence) using prepared templates and institutional information acquired from the database. The amount of cost-saving in staff time, is estimated in excess of $50,000 annually. Images of paper documents received from schools and colleges are transferred electronically (via CD) to CIE Commissioners for review. This saves as much as $10,000 annually in shipping costs and copying charges. The bi-monthly CIE newsletter is now distributed electronically (via the internet) which saves over $2,000 annually in postage and printing costs.

2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year?

   Further refinements for the CIMS are on-going and the system continues to improve staff efficiency and effectiveness.

3. Is the regulatory activity an appropriate function that the agency should continue at its current level?

   Yes. This is based on the statutory duties outlined in Section 1005, Florida Statutes and Chapter 6E, Florida Administrative Code.

4. Are the fees charged for the regulatory service or oversight to businesses or professions based on revenue projections that are prepared using generally accepted governmental accounting procedures or official estimates by the Revenue Estimating Conference, if applicable?

No. These fee estimates were calculated by deriving the number of fee-based activities that occurred before the Commission for Independent Education during previous fiscal years and the amount of revenue that was generated. Knowing the amount of revenue needed to successfully continue operations and the number of fee-generating activities, a model fee structure was developed.

5. Are the fees charged for the regulatory service or oversight to businesses or professions adequate to cover both direct and indirect costs of providing the regulatory service or oversight?

    The fees charges are adequate for Direct Services. The CIE does not pay Indirect Cost.

6. Are the fees charged for the regulatory service or oversight to businesses or professions reasonable and do they take into account differences between the types of professions or businesses that are regulated? For example, do fees reflect the amount of time required to conduct inspections by using a sliding scale for annual fees based on the size of the regulated business; or do fees provide a financial incentive for regulated entities to maintain compliance with state standards by assessing a re-inspection fee if violations are found at initial inspection?

    The fee schedule is based on the total enrollment at each licensed institution. In this manner, larger institutions (with higher enrollment) pay more fees than smaller institutions (with fewer enrollments). The CIE may assess fines against licensed institutions that are in non-compliance.

7. If the fees charged for the regulatory services or oversight to businesses or professions are **not** adequate to cover direct and indirect program costs provide either:

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

Not Applicable

8. If the regulatory program is not self-sufficient and provides a public benefit using state subsidization, please provide a plan for reducing the state subsidy.

   Not Applicable

Schedule IA - Part II: Examination of Regulatory Fees

Department: **Education**

Regulatory Service to or Oversight of Business or Profession Program: **Commission for Independent Education - Fund 2380**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): YES s. 1005.35

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

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

What is the current annual amount of the subsidy? $ **N/A**

Service/Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Data Collection and Dissemination	Base Fees	S. 1005.35, Florida Statutes		New 2002	Yes	$1,000 to $5,000	Institutional Assessment TF
Licensure Services	Workload Fees	S. 1005.35, Florida Statutes		New 2008	Yes	See Rule 6E-4.001	Institutional Assessment TF
Student Protection	Student Protection Fund Fee	S. 1005.37, Florida Statutes	$500 initial payment + .0005% tuition revenue	New 2002	Yes	$500 initial payment + .0005% tuition revenue	Student Protection Fund

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: **48 EDUCATION**   Budget Period: 2010 - 2011
Program: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2510 - OPERATING TRUST FUND**

Specific Authority: Section 1010.78, Florida Statutes
Purpose of Fees Collected: To fund operations administering the GED program.

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

	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach **Examination of Regulatory Fees** Form - Part I and II.)
X	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION	**ACTUAL**	**ESTIMATED**	**REQUEST**
	FY 2008 - 2009	**FY 2009 - 2010**	**FY 2010 - 2011**
Receipts:			
GED FEES	1,091,517	1,650,000	1,550,000
INTEREST	10,251	10,251	10,251
Total Fee Collection to Line (A) - Section III	1,101,768	1,660,251	1,560,251

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits	213,402	345,343	345,343
Other Personal Services	21,388	70,101	70,101
Expenses	592,602	818,109	818,109
Operating Capital Outlay			
CONTRACTED SERVICES	81,772	195,000	195,000
RISK MANAGEMENT	1,238	4,445	4,445
HUMAN RESOURCES	3,191	4,146	4,146
DATA PROCESSING SERVICES	37,708	49,264	49,264
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	951,301	1,486,408	1,486,408

Basis Used:

SECTION III - SUMMARY

TOTAL SECTION I	(A)	1,101,768	1,660,251	1,560,251
TOTAL SECTION II	(B)	951,301	1,486,408	1,486,408
TOTAL - Surplus/Deficit	(C)	150,467	173,843	73,843

 EXPLANATION of LINE C:

Office of Policy and Budget - July 2009

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: **48 EDUCATION**   Budget Period: 2010 - 2011
Program: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2646 - SOPHOMORE LEVEL TEST TRUST FUND**

Specific Authority: Sections 1010.79 and 1008.29, Florida Statutes (F.S.) (Section 1008.29, F.S., was repealed effective July 1, 2009.)
Purpose of Fees Collected: To defray the cost of development, maintenance and administration of examinations to private postsecondary students

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

	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach **Examination of Regulatory Fees** Form - Part I and II.)
X	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION	ACTUAL FY 2008 - 2009	ESTIMATED FY 2009 - 2010	REQUEST FY 2010 - 2011
Receipts:			
Fees	3,360		
Interest	15,410	10,465	8,714
Total Fee Collection to Line (A) - Section III	18,770	10,465	8,714

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Assessment and Evaluation	35,597	116,920	85,000
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	35,597	116,920	85,000

Basis Used:

SECTION III - SUMMARY

		ACTUAL	ESTIMATED	REQUEST
TOTAL SECTION I	(A)	18,770	10,465	8,714
TOTAL SECTION II	(B)	35,597	116,920	85,000
TOTAL - Surplus/Deficit	(C)	(16,827)	(106,455)	(76,286)

EXPLANATION of LINE C:
Residual cash and interest earnings will generate the cash needed to cover the deficit.

Office of Policy and Budget - July 2009

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: **48 EDUCATION**   **Budget Period: 2010 - 2011**
Program: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2727-TEACHER CERTIFICATION EXAMINATION TF**

Specific Authority: Sections 1010.75 and 1012.59, Florida Statutes
Purpose of Fees Collected: To defray the cost of development, maintenance, administration of
the examination to certify school personnel

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

	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach **Examination of Regulatory Fees** Form - Part I and II.)
X	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION	**ACTUAL**	**ESTIMATED**	**REQUEST**
	FY 2008 - 2009	**FY 2009 - 2010**	**FY 2010 - 2011**
Receipts:			
Fees	6,428,130	13,978,356	14,400,000
Interest	225,375	316,121	325,656
Total Fee Collection to Line (A) - Section III	6,653,505	14,294,477	14,725,656

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Assessment and Evaluation	15,655,301	16,500,000	18,544,268
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	15,655,301	16,500,000	18,544,268
Basis Used:			

SECTION III - SUMMARY

TOTAL SECTION I	(A)	6,653,505	14,294,477	14,725,656
TOTAL SECTION II	(B)	15,655,301	16,500,000	18,544,268
TOTAL - Surplus/Deficit	(C)	(9,001,796)	(2,205,523)	(3,818,612)

EXPLANATION of LINE C:

Residual cash, interest earnings and contract reductions will generate the cash needed to cover the deficit.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2021 - ADMINISTRATIVE TRUST FUND**

(1)	**(2)** **ACTUAL**	**(3)** **ESTIMATED**	**(4)** **REQUEST**
FUNDING SOURCE - STATE	**FY 2008 - 2009**	**FY 2009 - 2010**	**FY 2010 - 2011**
FUNDING SOURCE - NON-STATE			
Indirect Cost Assessments	1,794,900	1,466,902	0
TOTALS*	**1,794,900**	**1,466,902**	**0**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48800000 STATE BOARD OF EDUCATION**
Fund: **2176 - EDUCATION CERTIFICATION & SERVICE TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	**ESTIMATED**	**REQUEST**
FUNDING SOURCE - STATE	**FY 2008 - 2009**	**FY 2009 - 2010**	**FY 2010 - 2011**
Educational Certification & Services Fees	1,171,180	363,390	55,338
Educational Certification Commission Fees	192,607	59,762	9,099
Educator's Recovery Network	364,732	113,168	17,243
FUNDING SOURCE - NON-STATE			
TOTALS*	**1,728,519**	**536,320**	**81,680**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2183 - EDUCATIONAL MEDIA & TECH TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	**ESTIMATED**	**REQUEST**
FUNDING SOURCE - STATE	**FY 2008 - 2009**	**FY 2009 - 2010**	**FY 2010 - 2011**
1000 GENERAL EARNINGS	40,710	-	-
2001 FL EDUCATION DIRECTORY	28,450	-	-
2002 STATE BOARD REGULATIONS	8,627	-	-
2007 PSRC-DISSEMINATION-DPS	160,229	-	-
2008 EXCEPTIONAL STUDENT ED	831,687	-	-
2009 FOOD & NUTRITION	150,126	-	-
2010 ASSESSMENT & EVALUATION	10,150	-	-
2011 6A-2 FACILITIES RULES	17,195	-	-
4500 DUBBING/INSTRUCTIONAL TECH	28,170	-	-
0101 NATIONAL GEOGRAPHIC SOCIETY	750	-	-
0102 JOSTENS'S ROYALTIES	53,216	-	-
0117 MARION/ EXCEPTIONAL ED	5,221	-	-
0119 CHAUTAUQUA INSTR TECH	195	-	-
0120 ST. OF LOUISIANA/EXCEPT. ED	8,950	-	-
10000/15000 PAEC & CHOICES	154,913	-	-

FUNDING SOURCE - NON-STATE

TOTALS*	**1,498,589**	**0**	**0**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2315 - FOOD AND NUTRITION SERVICES TRUST FUND**

(1)	(2) ACTUAL	(3) ESTIMATED	(4) REQUEST
FUNDING SOURCE - STATE	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
FUNDING SOURCE - NON-STATE			
School Lunch Program Funds	(89,085)	5,855	5,855
TOTALS*	**(89,085)**	5,855	5,855

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2380 - INSTITUTIONAL ASSESSMENT TRUST FUND**

(1)	**(2)** ACTUAL FY 2008 - 2009	**(3)** ESTIMATED FY 2009 - 2010	**(4)** REQUEST FY 2010 - 2011
FUNDING SOURCE - STATE			
Fees/Licenses	2,077,804	1,903,635	1,574,722
Interest-Investment	109,358	101,410	94,447
FUNDING SOURCE - NON-STATE			
TOTALS*	**2,187,162**	**2,005,045**	**1,669,169**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2397 - STUDENT LOAN OPERATING TRUST FUND**

(1)	(2) ACTUAL FY 2008 - 2009	(3) ESTIMATED FY 2009 - 2010	(4) REQUEST FY 2010 - 2011
FUNDING SOURCE - STATE			
FUNDING SOURCE - NON-STATE			
INTEREST ON INVESTMENTS	217,885		
LN PROC & ISSUANCE FEES	541,541		
DEF AVERSION FEES	585,417		
REPAYMENT OF LOANS	4,134,605	4,557	436,683
TOTALS*	**5,479,448**	**4,557**	**436,683**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2510 - OPERATING TRUST FUND**

(1)	(2) ACTUAL FY 2008 - 2009	(3) ESTIMATED FY 2009 - 2010	(4) REQUEST FY 2010 - 2011
FUNDING SOURCE - STATE			
GED	411,459	615,330	759,458
SALE OF TRANSPONDER TIME	318,165	618,165	762,502
GREAT FLORIDA TEACH IN	5,800	5,800	5,800
INTEREST-TR FR 48250600/2261		57,466	57,466
FUNDING SOURCE - NON-STATE			
TOTALS*	**735,424**	**1,296,761**	**1,585,226**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2646 - SOPHOMORE LEVEL TEST TRUST FUND**

(1)	(2) ACTUAL FY 2008 - 2009	(3) ESTIMATED FY 2009 - 2010	(4) REQUEST FY 2010 - 2011
FUNDING SOURCE - STATE			
Fees	570,090	462,942	385,474
FUNDING SOURCE - NON-STATE			
TOTALS*	**570,090**	**462,942**	**385,474**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2718 - STUDENT LOAN GUARANTY RESERVE TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - STATE	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
FUNDING SOURCE - NON-STATE			
INSURANCE PREMIUM ON STUD LOANS	7,650,997	7,243,204	6,704,360
REINSURANCE FROM USDE	21,422,791	20,280,970	18,761,600
INTEREST INCOME	1,530,199	1,448,641	1,340,872
TOTALS*	**30,603,987**	**28,972,815**	**26,806,832**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2727-TEACHER CERTIFICATION EXAMINATION TRUST FUND**

(1)	(2) ACTUAL FY 2008 - 2009	(3) ESTIMATED FY 2009 - 2010	(4) REQUEST FY 2010 - 2011
FUNDING SOURCE - STATE			
Fees	375,478	4,231,008	0
Interest - Investment	225,375	316,121	
FUNDING SOURCE - NON-STATE			
TOTALS*	**600,853**	**4,547,129**	**0**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2792 WORKING CAPITAL TF KNOTT DATA CENTER**

(1)	**(2)**	**(3)**	**(4)**
	ACTUAL	**ESTIMATED**	**REQUEST**
FUNDING SOURCE - STATE	**FY 2008 - 2009**	**FY 2009 - 2010**	**FY 2010 - 2011**
Working Capital Trust Fund Receipts	645,666	577,040	140,207
(Based on the estimated sales of data			
processing services to be used to fund			
the operation of the Knott Data Center			
pursuant to Section 216.272, Florida Statutes.)			
FUNDING SOURCE - NON-STATE			
TOTALS*	**645,666**	**577,040**	**140,207**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: 48 EDUCATION
Trust Fund Title: ADMINISTRATIVE TRUST FUND
Budget Entity: 48800000 - STATE BOARD OF EDUCATION
LAS/PBS Fund Number: 2021

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,596.18	(A)		3,596.18
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	3,933,916.62	(C)		3,933,916.62
ADD: Outstanding Accounts Receivable	65,222.65	(D)		65,222.65
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	4,002,735.45	(F)	-	4,002,735.45
LESS Allowances for Uncollectibles	231.77	(G)		231.77
LESS Approved "A" Certified Forwards	88,066.55	(H)		88,066.55
Approved "B" Certified Forwards	2,119,172.55	(H)		2,119,172.55
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	363.91	(I)		363.91
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	1,794,900.67	(K)	-	1,794,900.67 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title: 48 EDUCATION
Trust Fund Title: EDUCATION CERTIFICATION TRUST FUND
Budget Entity: 48800000 STATE BOARD OF EDUCATION
LAS/PBS Fund Number: 2176

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	179,550.31 (A)		179,550.31
ADD: Other Cash (See Instructions)	(B)		-
ADD: Investments	1,669,621.46 (C)		1,669,621.46
ADD: Outstanding Accounts Receivable	168,890.76 (D)		168,890.76
ADD: _____	(E)		-
Total Cash plus Accounts Receivable	2,018,062.53 (F)	-	2,018,062.53
LESS Allowances for Uncollectibles	147.53 (G)		147.53
LESS Approved "A" Certified Forwards	45,598.40 (H)		45,598.40
Approved "B" Certified Forwards	52,215.94 (H)		52,215.94
Approved "FCO" Certified Forwards	(H)		-
LESS: Other Accounts Payable (Nonoperating)	191,581.66 (I)		191,581.66
LESS: _____	(J)		-
Unreserved Fund Balance, 07/01/09	1,728,519.00 (K)	-	1,728,519.00 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: 48 EDUCATION
Trust Fund Title: EDUCATIONAL MEDIA & TECHNOLOGY TRUST FUND
Budget Entity: 48800000 - STATE BOARD OF EDUCATION
LAS/PBS Fund Number: 2183

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	135,880.73 (A)		135,880.73
ADD: Other Cash (See Instructions)	(B)		-
ADD: Investments	1,360,791.34 (C)		1,360,791.34
ADD: Outstanding Accounts Receivable	3,150.45 (D)		3,150.45
ADD: _____	(E)		-
Total Cash plus Accounts Receivable	1,499,822.52 (F)	-	1,499,822.52
LESS Allowances for Uncollectibles	(G)		-
LESS Approved "A" Certified Forwards	335.13 (H)		335.13
Approved "B" Certified Forwards	761.84 (H)		761.84
Approved "FCO" Certified Forwards	(H)		-
LESS: Other Accounts Payable (Nonoperating)	136.07 (I)		136.07
LESS: _____	(J)		-
Unreserved Fund Balance, 07/01/09	1,498,589.48 (K)	-	1,498,589.48 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: **48 EDUCATION**
Trust Fund Title: **DIV OF UNIV FACILITY CONSTRUCTION ADMINISTRATIVE TRUST FUND**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
LAS/PBS Fund Number: **2222**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	9,247.61	(A)		9,247.61
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	7,801.13	(D)		7,801.13
ADD: Anticipated Transfer from 48150000/2555	13,441.85	(E)		13,441.85
Total Cash plus Accounts Receivable	**30,490.59**	(F)	**-**	**30,490.59**
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	16,401.28	(H)		16,401.28
Approved "B" Certified Forwards	14,089.31	(H)		14,089.31
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS:		(J)		-
Unreserved Fund Balance, 07/01/09	**0.00**	(K)	**-**	**0.00** **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title:	**48 EDUCATION**
Trust Fund Title:	**FEDERAL GRANTS TRUST FUND**
Budget Entity:	**48800000 - STATE BOARD OF EDUCATION**
LAS/PBS Fund Number:	**2261**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	93,297.08	(A)		93,297.08
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	13,158.91	(D)		13,158.91
ADD: Anticipated Grant Revenue	4,114,679.64	(E)		4,114,679.64
Total Cash plus Accounts Receivable	**4,221,135.63**	(F)	-	**4,221,135.63**
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	712,789.71	(H)		712,789.71
Approved "B" Certified Forwards	3,489,778.89	(H)		3,489,778.89
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	18,567.03	(I)		18,567.03
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	(0.00)	(K)	-	(0.00) **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title:	**48 EDUCATION**
Trust Fund Title:	**FOOD AND NUTRITION SERVICES TRUST FUND**
Budget Entity:	**48800000 - STATE BOARD OF EDUCATION**
LAS/PBS Fund Number:	**2315**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	260.26	(A)		260.26
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	260.26	(F)	-	260.26
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	45,097.14	(H)		45,097.14
Approved "B" Certified Forwards	39,198.23	(H)		39,198.23
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	5,050.37	(I)		5,050.37
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	(89,085.48)	(K)	-	(89,085.48) **

Notes:

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Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **INSTITUTIONAL ASSESSMENT TRUST FUND**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
LAS/PBS Fund Number: **2380**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	11,832.87	(A)		11,832.87
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	2,180,221.51	(C)		2,180,221.51
ADD: Outstanding Accounts Receivable	4,716.82	(D)		4,716.82
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	**2,196,771.20**	(F)	**-**	**2,196,771.20**
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	6,491.56	(H)		6,491.56
Approved "B" Certified Forwards	2,914.15	(H)		2,914.15
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	203.73	(I)		203.73
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	**2,187,161.76**	(K)	**-**	**2,187,161.76** **

Notes:

    *SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title:	**48 EDUCATION**
Trust Fund Title:	**STUDENT LOAN OPERATING TRUST FUND**
Budget Entity:	**48800000 - STATE BOARD OF EDUCATION**
LAS/PBS Fund Number:	**2397**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	14,245.51	(A)		14,245.51
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	12,468,216.67	(C)		12,468,216.67
ADD: Outstanding Accounts Receivable	2,315,902.03	(D)		2,315,902.03
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	**14,798,364.21**	(F)	**-**	**14,798,364.21**
LESS Allowances for Uncollectibles	445.19	(G)		445.19
LESS Approved "A" Certified Forwards	852,680.35	(H)		852,680.35
Approved "B" Certified Forwards	2,637,162.38	(H)		2,637,162.38
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	29,351.08	(I)		29,351.08
LESS: Reserve for Default Prevent (91980)	5,799,276.72	(J)		5,799,276.72
Unreserved Fund Balance, 07/01/09	**5,479,448.49**	(K)	**-**	**5,479,448.49** **

Notes:

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **OPERATING TRUST FUND**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
LAS/PBS Fund Number: **2510**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	**173,365.79**	(A)		173,365.79
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	558,475.79	(C)		558,475.79
ADD: Outstanding Accounts Receivable	5,467.51	(D)		5,467.51
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	**737,309.09**	(F)	**-**	**737,309.09**
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	1,611.09	(H)		1,611.09
Approved "B" Certified Forwards	224.66	(H)		224.66
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	49.73	(I)		49.73
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	**735,423.61**	(K)	**-**	**735,423.61** **

Notes:

    *SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title:	**48 EDUCATION**
Trust Fund Title:	**PROJECTS, CONTRACTS AND GRANTS TRUST FUND**
Budget Entity:	**48800000 - STATE BOARD OF EDUCATION**
LAS/PBS Fund Number:	**2552**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: _____		(E)		
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/09	0.00	(K)	0.00	0.00 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title:	**48 EDUCATION**
Trust Fund Title:	**SOPHOMORE LEVEL TEST TRUST FUND**
Budget Entity:	**48800000- STATE BOARD OF EDUCATION**
LAS/PBS Fund Number:	**2646**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	604,516.38	(C)		604,516.38
ADD: Outstanding Accounts Receivable	1,223.82	(D)		1,223.82
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	**605,740.20**	(F)	**-**	**605,740.20**
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	35,597.45	(H)		35,597.45
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	52.86	(I)		52.86
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	**570,089.89**	(K)	**-**	**570,089.89** **

Notes:

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Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: **48 EDUCATION**
Trust Fund Title: **STUDENT LOAN GUARANTY RESERVE TRUST FUND**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
LAS/PBS Fund Number: **2718**

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	7,991,725.62 (A)		7,991,725.62
ADD: Other Cash (See Instructions)	(B)		-
ADD: Investments	10,162,165.92 (C)		10,162,165.92
ADD: Outstanding Accounts Receivable	19,048,922.32 (D)		19,048,922.32
ADD: _____	(E)		-
Total Cash plus Accounts Receivable	37,202,813.86 (F)	-	37,202,813.86
LESS Allowances for Uncollectibles	(G)		-
LESS Approved "A" Certified Forwards	(H)		-
Approved "B" Certified Forwards	(H)		-
Approved "FCO" Certified Forwards	(H)		-
LESS: Other Accounts Payable (Nonoperating)	6,598,827.23 (I)		6,598,827.23
LESS: _____	(J)		-
Unreserved Fund Balance, 07/01/09	30,603,986.63 (K)	-	30,603,986.63 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: 48 EDUCATION
Trust Fund Title: TEACHER CERTIFICATION EXAMINATION TRUST FUND
Budget Entity: 48800000 - STATE BOARD OF EDUCATION
LAS/PBS Fund Number: 2727

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	74,695.00	(A)		74,695.00
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	4,536,057.60	(C)		4,536,057.60
ADD: Outstanding Accounts Receivable	9,565.81	(D)		9,565.81
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	4,620,318.41	(F)	-	4,620,318.41
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	229,928.16	(H)		229,928.16
Approved "B" Certified Forwards	3,789,123.61	(H)		3,789,123.61
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	413.18	(I)		413.18
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	600,853.46	(K)	-	600,853.46 **

Notes:

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Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:
Trust Fund Title:
Budget Entity:
LAS/PBS Fund Number:

Budget Period: 2010 - 2011
48 EDUCATION
WORKING CAPITAL TF KNOTT DATA CENTER
48800000 - STATE BOARD OF EDUCATION
2792

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	572,188.86	(A)		572,188.86
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	120,818.29	(C)		120,818.29
ADD: Outstanding Accounts Receivable	313.85	(D)		313.85
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	693,321.00	(F)	-	693,321.00
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	39,146.17	(H)		39,146.17
Approved "B" Certified Forwards	8,494.93	(H)		8,494.93
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	13.55	(I)		13.55
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	645,666.35	(K)	-	645,666.35 **

Notes:

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Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **ADMINISTRATIVE TRUST FUND**
LAS/PBS Fund Number: **2021**   **BE: 48800000**

BEGINNING TRIAL BALANCE:

    Unreserved Fund Balance Per Trial Balance, 07-01-09   **1,794,900.67** (A)

    Add/Subtract:

        (B)

    Other Adjustment(s):

        (C)

        (C)

ADJUSTED BEGINNING TRIAL BALANCE: **1,794,900.67** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **1,794,900.67** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	**48 EDUCATION**
Trust Fund Title:	**EDUCATION CERTIFICATION TRUST FUND**
LAS/PBS Fund Number:	**2176** **BE: 48800000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   **1,220,145.41** (A)

Add/Subtract:

        (B)

    Other Adjustment(s):

Reserve for Encumbrances   (52,215.94) (C)

Compensated Absences Liability - Long Term   395,991.28 (C)

Payable not Certified   164,598.25 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **1,728,519.00** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **1,728,519.00** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **EDUCATIONAL MEDIA & TECHNOLOGY TRUST FUND**
LAS/PBS Fund Number: **2183**   **BE: 48800000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   **1,499,067.38** (A)

Add/Subtract:

     (B)

    Other Adjustment(s):

Reserve for Encumbrances   (761.84) (C)

Payable - Sales & Use Tax   283.94 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **1,498,589.48** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **1,498,589.48** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **DIV OF UNIV FACILITY CONSTRUCTION ADMINISTRATIVE TRUST FUND**
LAS/PBS Fund Number: **2222**   **BE: 48800000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	**647.46**	(A)

Add/Subtract:

		(B)

    Other Adjustment(s):

Reserve for Encumbrances	(14,089.31)	(C)
Anticipated Transfer from 48150000/2555	13,441.85	(C)
ADJUSTED BEGINNING TRIAL BALANCE:	**0.00**	(D)
UNRESERVED FUND BALANCE, SCHEDULE IC	**0.00**	(E)
DIFFERENCE:	**(0.00)**	(F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	**48 EDUCATION**
Trust Fund Title:	**FEDERAL GRANTS TRUST FUND**
LAS/PBS Fund Number:	**2261** **BE: 48800000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   (624,900.75) (A)

Add/Subtract:

            (B)

   Other Adjustment(s):

Reserve for Encumbrance   (3,489,778.89) (C)

Anticipated Grant Revenue   4,114,679.64 (C)

ADJUSTED BEGINNING TRIAL BALANCE: 0.00 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   (0.00) (E)

DIFFERENCE: 0.00 (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **FOOD AND NUTRITION SERVICES TRUST FUND**
LAS/PBS Fund Number: **2315**   **BE: 48800000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   **(49,887.25)** (A)

Add/Subtract:

     (B)

    Other Adjustment(s):

Reserve for Encumbrance   (39,198.23) (C)

     (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(89,085.48)** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **(89,085.48)** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **INSTITUTIONAL ASSESSMENT TRUST FUND**
LAS/PBS Fund Number: **2380** **BE: 48800000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 | **2,057,406.82** | (A)

Add/Subtract:

| | (B)

Other Adjustment(s):

Reserve for Encumbrances | (2,914.15) | (C)

Compensated Absences Liability - Long Term | 132,669.09 | (C)

ADJUSTED BEGINNING TRIAL BALANCE: | **2,187,161.76** | (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | **2,187,161.76** | (E)

DIFFERENCE: | **0.00** | (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **STUDENT LOAN OPERATING TRUST FUND**
LAS/PBS Fund Number: **2397**   **BE: 48800000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	**11,274,241.33**	(A)

Add/Subtract:

		(B)

    Other Adjustment(s):

Payable not Certified	4,483.88	(C)
Reserve for Default Prevent (91980)	(5,799,276.72)	(C)

ADJUSTED BEGINNING TRIAL BALANCE:	**5,479,448.49**	(D)
UNRESERVED FUND BALANCE, SCHEDULE IC	**5,479,448.49**	(E)
DIFFERENCE:	**0.00**	(F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: 48 EDUCATION
Trust Fund Title: OPERATING TRUST FUND
LAS/PBS Fund Number: 2510   BE: 48800000

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   735,423.61 (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: 735,423.61 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   735,423.61 (E)

DIFFERENCE: 0.00 (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **PROJECTS, CONTRACTS AND GRANTS TRUST FUND**
LAS/PBS Fund Number: **2552**   **BE: 48800000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   **0.00** (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: **0.00** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **0.00** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **SOPHOMORE LEVEL TEST TRUST FUND**
LAS/PBS Fund Number: **2646**   **BE: 48800000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 | **570,089.89** |(A)

Add/Subtract:

| | (B)

Other Adjustment(s):

| | (C)

| | (C)

ADJUSTED BEGINNING TRIAL BALANCE: | 570,089.89 |(D)

UNRESERVED FUND BALANCE, SCHEDULE IC | 570,089.89 |(E)

DIFFERENCE: | 0.00 |(F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **STUDENT LOAN GUARANTY RESERVE TRUST FUND**
LAS/PBS Fund Number: **2718**   **BE: 48800000**

BEGINNING TRIAL BALANCE:

     Unreserved Fund Balance Per Trial Balance, 07-01-09   **30,603,986.63** (A)

     Add/Subtract:

         (B)

     Other Adjustment(s):

         (C)

         (C)

ADJUSTED BEGINNING TRIAL BALANCE: **30,603,986.63** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **30,603,986.63** (E)

DIFFERENCE: **(0.00)** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	**48 EDUCATION**
Trust Fund Title:	**TEACHER CERTIFICATION EXAMINATION TRUST FUND**
LAS/PBS Fund Number:	**2727** **BE: 48800000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   **4,389,977.07** (A)

Add/Subtract:

(B)

Other Adjustment(s):

Reserve for Encumbrance   (3,789,123.61) (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: **600,853.46** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **600,853.46** (E)

DIFFERENCE: **(0.00)** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	**48 EDUCATION**
Trust Fund Title:	**WORKING CAPITAL TRUST FUND KNOTT DATA CENTER**
LAS/PBS Fund Number:	**2792** **BE: 48800000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09   **9,345.37** (A)

Add/Subtract:

            (B)

    Other Adjustment(s):

Reserve for Encumbrances   (8,494.93) (C)

Compensated Absences Liability   644,815.91 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **645,666.35** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **645,666.35** (E)

DIFFERENCE: **(0.00)** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

INFORMATION MANAGEMENT CENTER
FISCAL YEAR 2010-11

LEGISLATIVE BUDGET REQUEST
DEPARTMENT OF EDUCATION
EDUCATION DATA CENTER

SCHEDULE IV-A

ISSUE #	4816 Vocational Rehabilitation	4818 Blind Services	4880 State Board of Education	TOTAL
SALARIES AND BENEFITS				
1001000 Estimated Expenditures	56,351	90,162	5,488,621	5,635,134
1002000 Health Insurance Adjustment	69	111	6,769	6,949
26A1200 Health Insurance Annualization	347	556	33,842	34,745
33V9060 Program Reduction - Align Budget	(5,515)	(8,825)	(537,208)	(551,548)
TOTAL SALARIES AND BENEFITS	**51,252**	**82,004**	**4,992,024**	**5,125,280**
OTHER PERSONAL SERVICES				
1001000 Estimated Expenditures	400	640	38,960	40,000
33V9060 Program Reduction - Align Budget	(317)	(507)	(30,856)	(31,680)
TOTAL OTHER PERSONAL SERVICES	**83**	**133**	**8,104**	**8,320**
EXPENSES				
1001000 Estimated Expenditures	17,585	28,136	1,712,755	1,758,476
33V9060 Program Reduction - Align Budget	(9,070)	(14,511)	(883,382)	(906,963)
TOTAL EXPENSES	**8,515**	**13,625**	**829,373**	**851,513**
OPERATING CAPITAL OUTLAY				
1001000 Estimated Expenditures	479	767	46,675	47,921
TOTAL OPERATING CAPITAL OUTLAY	**479**	**767**	**46,675**	**47,921**
CONTRACTED SERVICES				
1001000 Estimated Expenditures	1,550	2,480	150,951	154,981
33V9060 Program Reduction - Align Budget	(1,021)	(1,634)	(99,479)	(102,134)
TOTAL CONTRACTED SERVICES	**529**	**846**	**51,472**	**52,847**
RISK MANAGEMENT INSURANCE				
1001000 Estimated Expenditures	382	611	37,205	38,198
TOTAL RISK MANAGEMENT INSURANCE	**382**	**611**	**37,205**	**38,198**
TR/DMS/HR SVCS/STW CONTRACT				
1001000 Estimated Expenditures	436	698	42,509	43,643
TOTAL TR/DMS/HR SVCS/STW CONTRACT	**436**	**698**	**42,509**	**43,643**
EDUCATION TECHNOLOGY AND INFORMATION SERVICES				
1001000 Estimated Expenditures	6,509	10,414	633,977	650,900
33V9060 Program Reduction - Align Budget	(264)	(424)	(25,791)	(26,479)
TOTAL EDUCATION TECH/INFO SERVICES	**6,245**	**9,990**	**608,186**	**624,421**
TOTAL ALL CATEGORIES FOR WORKING CAPITAL TF	**67,921**	**108,674**	**6,615,548**	**6,792,143**

Office of Policy and Budget - July 2009

Budget Entity: Department   **Phone Number: 850-245-9416**

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
Auditor General 2009-213	December 2007	Finance and Operations	**FINDING #1:** *The Department's procedures for ensuring that audit findings were timely resolved by district school boards were in need of enhancement.* **RECOMMENDATION:** The Department should establish written procedures to be used by all program areas for the timely follow-up of District School Boards (DSB) audit findings. Such procedures should include maintaining a tracking system with all pertinent information, the designation of a single location tasked with the responsibility for tracking of all findings and the issuance of management decision letters notifying the DSBs as to whether the Department considers the DSBs' actions sufficient to resolve the audit findings, and obtaining adequate documentation from DSBs evidencing corrective actions taken.	The Department had previously established written procedures related to the timely follow-up of DSB audit findings. Changes in personnel over the past several years resulted in a lack of clarity regarding the responsibilities of the respective offices for audit resolution. Consequently, the Department is reviewing the existing procedures, implementing improvements to strengthen the procedures, and providing training to responsible personnel regarding proper implementation of the procedures.	
			FINDING #2: *The Department did not have adequate procedures for updating its insurance coverage for buildings and contents.* **RECOMMENDATION:** The Department should consult with DFS and seek guidance on the proper manner to determine insurable values for its buildings in accordance with the DFS guidelines and make any necessary adjustments to preclude incurring losses due to inadequate insurance or excess costs for insurance coverage. The Department should also make needed corrections to ensure that content coverage is obtained for all locations, coverages are deleted for buildings not owned by the Department, and duplicate coverages are eliminated. Also, the Department should ensure that supervisory review of insurance coverage updates occurs prior to submission to DFS, and that employees	The Department will consult with Department of Financial Services (DFS's) Division of Risk Management on the methods for determining appropriate coverage for buildings, leased locations, and contents. Additionally, the Department will adopt the guidelines and procedures set forth by the Division of Risk Management's Bureau of Property, Financial and Risk Services to enhance its internal procedures and existing review processes including appropriate supervisory review of insurance coverage updates. Any employees that have not already received necessary training provided by DFS will be scheduled to participate as soon as possible. Finally, all insurance coverages will be reviewed for accuracy.	

Audit # 2009-213

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receive needed training.

FINDING #3: *The Department's procedures for collection of accounts receivables and recording of receivables in its accounting records were in need of improvement.*	The Department will enhance its existing procedures to include additional details on the monitoring, tracking, and recording of restitution payments and will take such actions as appropriate to collect outstanding receivables or refer the accounts to DFS for further action.
RECOMMENDATION: The Department should exercise due diligence in securing full payment of all accounts receivable pursuant to Department of Financial Services Rule 69I-21.003(1), Florida Administrative Code, record any such accounts in the State's accounting records, and timely refer uncollectible accounts to the DFS.	
FINDING #4: *Improvements were needed in procurement procedures to reduce the need of settlement agreements for payment of vendors.*	The Department does have written procedures regarding settlement agreements that incorporate by reference, the applicable DFS guidelines. The Department is in the process of enhancing its current procedures to ensure settlement claims continue to be processed in accordance with DFS guidelines. It is the Department's policy to have contracts and purchase orders in place prior to the rendering of service as clearly evidenced by the fact that there were only nine claims to five vendors settled during the audit period (a relatively small number given the scope of responsibilities of the Department). In each instance where a settlement agreement was executed, it was done so because appropriate management staff determined that the activity was mission critical and the circumstances warranted such
RECOMMENDATION: The Department should ensure that contracts or purchase orders are in place prior to the rendering of services. For the settlement of claims, the Department should ensure that such claims are processed in accordance with applicable DFS guidelines and develop written procedures regarding this function to ensure that applicable DFS requirements are met.	

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				an action. The need for a settlement agreement is recommended and approved through a series of senior management staff including the Deputy Commissioner for Finance and Operations and the Commissioner.	
				Finally, the Department has taken an additional measure to avoid the necessity of settling contract claims by updating the Department's Contract, Audit, and Procurement training to include a presentation on settlement agreements and how to avoid them. This training is available to all contract managers and the updated training was first held in January 2009.	
			FINDING #5: *The Department's procedures for ensuring compliance with the Florida Single Audit Act requirements were not always effectively administered.* **RECOMMENDATION:** The Department should take steps to ensure compliance with the applicable laws, rules, and guidelines related to its responsibilities in administering the Florida Single Audit Act.	The Department will review its process for submitting the Catalog of State Financial Assistance Agency Certification (DFS-A2-PD) to ensure it is received by the Department of Financial Services timely; however, it should be noted that there are instances when funding decisions cannot be made prior to July 31, and thus it may not be possible to complete the update prior to that date. The Department will continue to work with DFS to complete the Certifications as quickly as possible. The Department has revised applicable desk procedures to ensure controls are in place to complete the *Florida Single Audit Act Checklists for Non-State Organizations – Recipient/Subrecipient vs. Vendor*	

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				Determination (Form DFS-A2-NS) prior to awarding funds to recipients.	
			FINDING #6: *Several instances were noted where it appeared that the most economical means of travel was not efficiently utilized by Department personnel, and other instances were noted where Department policies related to employee travel were not always followed.* **RECOMMENDATION:** The Department should require travelers to document the justification for not utilizing the most economical means of travel and provide explanations and supervisory approval in circumstances where additional days of travel are necessary that were not included in the initial approval of the travel.	The Department does not agree with this finding. Review of the Department's current policies indicates that they are adequate to meet the requirements. The Department's current policy provides that "justification may be requested for hotel rates that are deemed excessive" which is consistent with the DFS Reference Guide for State Expenditures (Guide). The DFS Guide indicates that "justification will not be required by the Bureau of Auditing in all cases where hotel expenses for in-state travel exceed $150 per night." Additionally, CFO Memorandum No. 3 (2005-06) "travelers should be prepared to justify situations where hotel costs appear excessive for the areas in which the traveler is staying…consideration should be given to geographic areas and seasonal rate fluctuations." The destination cities of these travelers were large metropolitan areas where the room rates were consistent with surrounding accommodations and therefore additional documentation was not necessary or required. According to the DFS Guide, justification or documentation to indicate most economical means of travel is not required for concurrent airline trips. However, the Department does consider the most economical means for each	

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				traveler and considers many other factors including the employee's time, additional incurred costs for flight changes, and per diem or subsistence required.	
				Current travel policy allows for a traveler to purchase airfare and hotel expenses prior to travel with a Purchasing Card. These charges are processed separately from the travel reimbursement where the Authorization to Incur Travel is enclosed. Additionally, existing policy allows travelers to submit amended travel authorizations after the travel has occurred in circumstances where it was not possible to make needed adjustments prior to the traveler's departure.	
			FINDING #7: *The Department's controls over the issuance of and subsequent accountability over travel advances were deficient.* **RECOMMENDATION:** The Department should take steps to ensure compliance with its Travel Manual and Section 112.061, Florida Statutes, concerning travel advances made to Department employees. The Department should also comply with Department of Financial Services Rule 69I-21.003, Florida Administrative Code, for uncollectible travel advances.	The Department does not agree with this finding. The Department Travel Manual does not explicitly indicate that travel advances are not allowed by holders of purchasing cards. Regardless, the three instances of travel advances referenced in the finding consisted of meals. According to the Department's purchasing card guidelines, meals are not an allowable P-card purchase. Therefore, meals are an eligible expense for a travel advance for all employees, including P-card holders. The Department will enhance its existing procedures for the monitoring and issuance of travel advances to address issues of timely settlement of excess advances.	

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			FINDING #8: *The Department did not, in some instances, adequately resolve prior audit findings related to maintaining a master list of cash collection locations; submitting banking data to the Department of Financial Services; recording and reporting accurate motor vehicle data in a consistent manner; monitoring cellular telephone usage; and revoking former employees' access to the Florida Accounting Information Resource Subsystem in a timely manner.* **RECOMMENDATION:** • Periodically require all managers to complete a questionnaire regarding cash collection locations and update its listing accordingly. • Ensure that all clearing, revolving, and banking accounts are reported to DFS as required by law. • Ensure that motor vehicle data is accurately maintained and correctly recorded in EMIS. • Ensure that procedures explaining the methodology for computing the reimbursement amount for personal calls made using Department-issued cellular telephones are correctly communicated to Department staff and supervisory reviews of the cellular telephone bills are made and documented. In addition, the Department should maintain a listing of all employees who are issued either a cellular telephone or a wireless handheld device. • Ensure that FLAIR access is promptly revoked when employee's services are terminated with the Department.	• As of October 10, 2008, the Department updated the cash collection master list with the five "unaccounted for cash collection locations." Procedures are in place to ensure that all collection points are accurately reflected on the Department's cash collection master list. ▪ After guidance from DFS regarding the definition of banking service contracts, the Department submitted the required information to the DFS Division of Treasury. The Department will ensure that timely submission of all banking service contracts is provided annually. ▪ The prior audit (Report No. 2007-084) release date January 24, 2007) referred to in the preliminary and tentative findings and recommendations from the Auditor General's office covered the 2005 time period. As a result of that audit, the Department made significant modifications to the Motor Vehicle Operating Procedures. Because of the overlap in timing from the prior report and the current audit period (2007), it appears that the changes in the procedures did not have time to take effect with regard to implementation. Immediately following the prior audit, policies and procedures were updated to address noted deficiencies cited in the report. The need for an accurate motor vehicle record is clear and Department staff continue to emphasize the importance of timely and accurate	

Department: Education

Director of Auditing: Greg White

Budget Entity: Department

Phone Number: 850-245-9416

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				record-keeping. As an additional enhancement, during the annual property inventory, the Bureau of General Services provided fuel card and vehicle training for all vehicle drivers in accordance with Internal Operating Procedures numbers 8.5 and 8.6. Further, beginning with fiscal year 2009-2010, the Bureau will provide an additional quarterly review in order to ensure compliance of all travel reports prior to entry into the EMIS system and has instituted follow-up on identified deficiencies with appropriate management staff.	
				▪ The Department will seek guidance from DFS regarding the computation of reimbursement for personal calls made using state-issued cellular telephones. Additionally, procedures will be enhanced to accommodate the documentation of supervisory reviews.	
				▪ Department has enhanced its Internal Operating Procedures by having separate notification emails be sent from the Personnel Office to key areas including the Comptroller's Office that indicates employees' termination dates. The Department will continue to enhance communication between the Comptroller's Office and the Personnel Office to ensure that FLAIR access is terminated promptly.	

Budget Entity: Commissioner/Office of Inspector General   **Phone Number: 850-245-9416**

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Auditor General 2009-074	June 2008	Quality Assessment Review Internal Audits	**FINDING #1:** NO FINDINGS OR RECOMMENDATIONS WERE NOTED IN THE QUALITY ASSESSMENT REVIEW		

Budget Entity: Division of Finance and Operations   **Phone Number: 850-245-9416**

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Office of Inspector General 07/08-02 A	June 1, 2008	Office of Technology Information Access Controls	FINDING #1: **There were five findings within this report. Due to the confidentiality of the report, the findings are not listed.**		

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Office of Inspector General 07/08-04A	August 19, 2008	General Services Audit of Tangible Personal Property	**FINDING #1**: *An inventory using the custodian's delegate property list is not always conducted upon custodian's delegate change in accordance with applicable guidelines.* **RECOMMENDATION:** The Bureau of General Services should help ensure that a special inventory be conducted when there is a change in custodian's delegates. This may be accomplished by reminding custodians and property managers of this requirement. In addition, responsible managers should be reminded to notify the Property Office when a custodian's delegate leaves their position. Custodial responsibilities should be included in job descriptions of all employees who are assigned as custodian's delegates.	As recommended, the General Services Property Section will immediately begin to assist custodians with the compliance requirement of conducting a physical inventory upon the change of custodian or custodian delegates in accordance with the Florida Administrative Rule 69I-72.006. To effectively implement this action without causing undo burden to staff, two steps will be taken: • The Department Internal Operating Procedures (IOP) will be updated to reflect a change in the current designation of custodian delegates. The change will require Division Directors and above to become property coordinators, Bureau Chiefs/Section Managers will become custodian delegates, and staff appointed by the Bureau Chiefs/Section Managers will become custodian delegate alternates. • Beginning January 2009 the Property Section will perform quarterly reviews of the status of all custodian delegates. Based on these reviews and intervening notifications of changes of custodians the Property Section will provide training and instructions along with an updated inventory listing of property so that any new custodian delegates can	

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				ensure that a physical inventory is performed.	
				The IOP update and training of all newly designated custodians will start January 12, 2009, in conjunction with the scheduled Department physical inventory.	
				We also concur that custodial responsibilities should be included in the job descriptions of all employees, who are assigned as custodian delegates. The addition of these responsibilities will be added in concurrence with the early 2009 Personnel Action Plan for updating all position descriptions.	
			FINDING #2: *Some property locations listed in FLAIR were inaccurate.* **RECOMMENDATION:** We recommend that Department managers be advised to closely monitor the compliance of custodian's delegates with established tangible personal property inventory procedures in order to ensure that property locations are accurately recorded in FLAIR.	Although as noted in the report, the number of exceptions was "rather small," the General Services Property Section will take additional steps in accordance with the recommendation. Department managers and custodians will be reminded to follow established policy and procedures to ensure that all property paperwork is completed and submitted in a timely manner. The Property Section will provide refresher training regarding the policy and procedures to all custodians in conjunction with the Department physical inventory scheduled for January 12, 2009 – April 31, 2009. The General Services Property Section will	

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				also ensure that all property paperwork is entered into FLAIR accurately and within a timely manner. The Property IOP will be updated consistent with the Department's schedule for updating IOPs to reflect that all property transfers are to be processed and entered into FLAIR within three business days of receipt	
			FINDING #3: *Clarification of surplus property procedures regarding authorizing signatures is needed.* **RECOMMENDATION:** To provide greater assurance that surplus property is adequately safeguarded and accounted for, we recommend that: • The Department's procedures manual specify witnessing and notarization requirements for the surplus property affidavit and establish a reasonable timeframe for affidavit completion. • Management and staff be advised to give greater attention to consistently and timely completing the surplus property affidavits with the required signatures and dates.	As recommended, the Department IOP will be updated consistent with the Department's schedule for updating IOPs to provide a clearer understanding of the process for completing affidavits. This update will also clearly delineate the difference between witnessing and notarization. The updated procedures will establish additional guidelines and a ten-business-day timeframe for the completion of all surplus property certifications.	
			FINDING #4: *We noted one instance when proper procedures for the sale of property were not followed.* **RECOMMENDATION:** We recommend that the Property Office: • Continue to closely monitor new property items that meet the inventory threshold amount. • Remind custodian's delegates to follow procedures regarding newly purchased items. • Continue to ensure that property is certified as	We concur with the finding; however, the sale of the property noted took place prior to the establishment of the current General Services Property Section. The Property Section has not conducted any sales since its formation. In accordance with the recommendations, the Property Section will: ▪ Continue to closely monitor new property items that meet the	

Department: Education   **Director of Auditing: Greg White**

Budget Entity: Finance and Operations/Administration/General Services   **Phone Number: 850-245-9416**

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			surplus prior to disposition. • Continue to provide sufficient training for custodian's delegates.	inventory threshold amount. ▪ Continue the training of custodian delegates and custodian delegates alternates in the proper handling of newly purchased items and following established policies and procedures. ▪ Continue to ensure that property is certified as surplus prior to disposition. The Bureau and Property Section will implement the above recommendations immediately and will continue to seek ongoing improvements in the overall property management process.	

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Office of Inspector General 08/09-01 MR	2007-2008	Bureau of Contracts, Grants and Procurement Management Services Management Review of Grant Monitoring Practices	**FINDING #1:** *Fiscal monitoring should be improved.* **RECOMMENDATION:** Comprehensive fiscal review activities be performed during onsite monitoring visits to the greatest extent practicable. Management actions should include identifying and using department staff with the necessary expertise. Existing program staff could be trained on how to perform fiscal monitoring activities. Out sourcing of fiscal monitoring activities may be another option for improving fiscal monitoring efforts.	We agree that enhancing our current fiscal monitoring practices could provide additional assurance that state and federal funds are used appropriately. However, staffing constraints preclude significant changes in the current model. Currently staff in the Bureau of Contracts, Grants and Procurement Management Services and the Director of Audit Resolution and Monitoring provide grants fiscal management training and technical assistance to program staff tasked with monitoring state and federal programs. We will continue to conduct and improve these services to enhance the knowledge and skills of program staff tasked with performing monitoring activities and to assist programs in the development of stronger fiscal monitoring procedures.	
			FINDING #2: *Increasing onsite monitoring coverage would provide increased assurance of recipient compliance with grant requirements and improve accountability.* **RECOMMENDATION:** Program management consider increasing onsite monitoring coverage in grant programs that currently have formal monitoring. Formal monitoring, including onsite monitoring, be performed for smaller grant programs. To ensure accountability, smaller grant programs should have a written plan that documents the monitoring strategy to be used to provide sufficient oversight of grant activities. The plan could include a schedule of specific monitoring tasks to review	As previously noted, staffing and related budget constraints preclude any significant changes to the extent that "formal" monitoring can be conducted with the smaller grant programs. Onsite monitoring is particularly difficult with respect to the small programs because there are rarely administrative funds attached to these programs. While it may be possible to establish more structured monitoring protocols for these programs, it is not likely that the Department can redirect existing resources to provide substantive onsite monitoring. Staff of Bureau of Contracts, Grants and Procurement	

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			and verify grant requirements with a clear description of how the activities would be performed.	Management Services will work with DOE program areas to determine the timing, nature and extent of monitoring activities for small grants to ensure sufficient oversight of grant activities within the constraints of available resources.	
			FINDING #3: *Written monitoring procedures should be formalized.* **RECOMMENDATION:** Monitoring systems and processes be formalized in approved written procedures that address such areas as: the process used for identification of high-risk recipients; data collection instruments (interview guides, document review checklists, sample letters, etc.); methods used for tracking interim monitoring activities (e.g., schedules of visits, report issue dates, responses, etc.); a description of report processing activities including sample of monitoring reports; and an explanation of the process for following up and verifying implementation of required corrective actions. Written procedures should be sufficiently detailed to guide staff in performing monitoring activities that help ensure grant recipients comply with applicable federal or state requirements and achieve established performance goals. The procedures could also be distributed to grant recipients.	Staff of the Bureau of Contracts, Grants and Procurement Management Services will continue to assist DOE program areas in developing or improving their formal monitoring procedures.	
			FINDING #4*: Steps have been taken to improve NCLB monitoring administration, but additional actions should be considered.* **RECOMMENDATION:** Consideration be given to	Staff of the Bureau of Contracts, Grants and Procurement Management Services will assist DOE program areas in developing mechanisms to facilitate the timely receipt of SIPs and in determining the circumstances	

Department: Education

Director of Auditing: Greg White

Budget Entity: Finance and Operations

Phone Number: 850-245-9416

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			encouraging recipients to submit System Improvement Plans to be included in final monitoring reports, but not delaying issuance of reports should recipients fail to respond to submission deadlines established by the Department. Effective tracking documents should be maintained to improve the control and report of monitoring activities.	where reports would be issued without SIPs.	
			FINDING #5: *NCLB risk assessment could be made more effective by employing a system-wide approach.* **RECOMMENDATION:** Office of Federal Programs consider modifications to the risk assessment approach used. This would include performing an annual evaluation on all grant recipients. Consideration should be given to use of operational risk factors in evaluating recipient risk. Additional risk factors could include: appropriateness of cash draw-downs, ability to fully expend funds, and history of monitoring or audit findings.	Staff of the Bureau of Contracts, Grants and Procurement Management Services will work with the Federal Programs section (k-12, NCLB) to examine various models for improving the current risk assessment approach with the goal of establishing a more comprehensive and reliable protocol for determining appropriate monitoring strategies. The Bureau will collaborate with the Federal Programs section to implement the revised model.	

Audit #08/09-01MR

Budget Entity: Finance and Operations/Bureau of School Business Services   **Phone Number: 850-245-9416**

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Office of Inspector General 08/09-01A	2005-06 through 2008-09.	School Transportation Management	**FINDING #1:** *An accurate listing of schools is needed to determine the population to be monitored.* **RECOMMENDATION:** STMS used the schools listing from district-maintained Web sites. These sites often did not include the most current information or information on schools was intentionally left off websites.	Beginning in 2006-07 STMS staff used the DOE school listings located at the DOE Public Schools website as a basis for reviewing the evacuation drill and loading zone criteria, and supplemented this list with the district-provided listings cited in the Condition and Cause statements above. As noted in the Finding 1 Condition statement, these lists include some schools that are not served by school bus, and thus are not required to be included in the STMS monitoring sample. Conversely, some contracted centers that are not in the MSID or other school listings are served by school bus. In Miami-Dade, under contracts with service providers, school buses serve children for whom evacuation drills must be performed at locations that are not "schools" listed on the MSID list. Examples of two such locations are the University of Miami Mailman Center and the Easter Seals Center, both of which serve transported special needs students. While the MSID comprises the most comprehensive starting point for determining the STMS sample gaining a 100% accurate listing of all schools and service locations served by school buses will require additional research by STMS staff working in conjunction with the districts. All current and future monitoring reviews are being performed using this level of scrutiny to be sure that every school and service location subject to the referenced monitoring criteria is monitored.	

Budget Entity: Finance and Operations/Bureau of School Business Services   **Phone Number: 850-245-9416**

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			FINDING #2: *Record keeping was not complete.* **RECOMMENDATION:** Ensure Self-Evaluation documentation is maintained until the next review is completed.	Additional documentation of many of the self-evaluation records cited as missing for Pasco and Pinellas was subsequently provided to the auditor. While copies of some district-submitted self-evaluation records for Pasco and Pinellas could not be located, the STMS monitors' own review of the district self-evaluation was documented thoroughly; the STMS review provided redundancy and did provide verifiable evidence of district compliance in those areas where a portion of the two districts' self-evaluation records were not located. The STMS has implemented a tracking chart requiring physical review and documentation of the presence of all required records by a staff specialist and a supervisor to ensure that all self-evaluation documentation required from districts is maintained on the specified retention schedule. Moreover, all district self-evaluation records are now scanned and maintained electronically, and original hard copies are filed in a locked cabinet, to ensure further redundancy and security.	
			FINDING #3: *Special Needs requirements were not followed by the districts.* **RECOMMENDATION:** STMS should initiate training to inform and instruct districts on their duties in self-evaluation of Special Needs.	The STMS special needs transportation specialist has clarified the written instructions and improved the content of the training that he has always provided to school districts regarding self-monitoring of transportation for Special Needs students. The STMS reviews all self- evaluation records pursuant to this criterion and notifies districts that they must	

Budget Entity: Finance and Operations/Bureau of School Business Services　　　　　　**Phone Number: 850-245-9416**

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				resubmit any records that are improperly completed. Additionally, STMS maintains a log of submissions and their adequacy to ensure that all required documents are received and reviewed prior to the release of the final report. It should be noted that in prior years and through the first half of 2008-09, the STMS staff also conducted on-site monitoring in this area to ensure redundancy and third-party oversight of district performance.	
			FINDING #4: *Some districts did not follow documentation directions or did not comply with rules.* **RECOMMENDATION:** STMS should: • Emphasize to districts the need to follow instructions and ensure Corrective Action Plans are complete. • Emphasize the need to perform Evacuation Drills at the beginning of the semesters. • Remind districts of limits on sampling for Operator Licensing and Qualifications, Bus Inspection Records, and Bus Safety Inspections. Ensure documentation is signed and dated by the appropriate district employee.	It should be noted that the statement that "over half of the sampled districts did not provide complete documentation on their schools," while technically correct, overstates the degree of non-compliance by the districts relating to these criteria. Since the sample size is every school in every district, being even a week late performing an evacuation drill at one school in a large district with over 300 schools puts that district in the status of not providing complete documentation. The sample size is set at 100% because it is important that every required evacuation drill be performed on schedule at every school every time, but it may be more useful to state the percentage of overall compliance in each district, which is usually very high, than to provide the noted summary statement leading the reader to believe that half of all school districts are generally deficient. Each year the STMS conducts training and	

Department: Education

Director of Auditing: Greg White

Budget Entity: Finance and Operations/Bureau of School Business Services

Phone Number: 850-245-9416

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				reviews its self-evaluation work paper instructions to emphasize the need for districts to comply with the laws and rules being monitored and to improve compliance with requirements. These requirements include completing Corrective Action Plans, performing Evacuation Drills on the required schedule, adhering to instructions for sampling limits, and adhering to instructions directing appropriate employees to sign and date related documents. STMS staff and supervisors follow up on submitted Corrective Action Plans to be sure they are adequate to remedy any identified deficiencies and have implemented additional end-of-year review and follow-up communications to be sure all identified actions have been completed.	

Budget Entity: Finance and Operations/Division of Blind Services/ Division of Vocational Rehabilitation

Phone Number: 850-245-9416

(1) REPORT NUMBER	(2) PERIOD ENDING CODE	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
Auditor General 2009-144	Fiscal Year 07/08	Department Wide Florida Federal Awards	**FINDING #FA 08-015***: FDOE management had not implemented certain systems development and access security controls for the Financial Management Information System (FMIS).* **RECOMMENDATION:** We recommend that FDOE ensure that the authorization of system changes is adequately documented, that system changes are independently tested prior to being placed into the production environment, and that employee access is appropriately controlled. FDOE should also establish written policies and procedures related to systems development and maintenance and improving access security controls.	As noted in the "Cause," these two system applications are outdated and work on replacing them has been underway for several years. More than one and a half years ago, FDOE presented the system replacement plan to USED staff during their visit to Tallahassee. The Financial Management Information System (FMIS) will be completely replaced by the Cash Advance and Reporting of Disbursements System (CARDS) on July 1, 2009. D502, a component of FMIS, was replaced on July 1, 2008 while the last component, D503, will be phased out by the end of Fiscal Year 2008-2009. Rather than addressing the minor issues with the systems being phased out as noted above, it was determined that efforts and resources should be focused on the replacement systems. All systems development and access security controls have been established and are being incorporated into the documentation of CARDS.	
			FINDING #FA 08-016: *FDOE procedures were not adequate to reasonably ensure the documentation of access authorization approval for individuals with access capability to FDOE's On-Line cash Advance (D-502) Application and the elimination of such access capability when no longer needed.* **RECOMMENDATION:** FDOE should establish written procedures to ensure that the authorization of all	On July 1, 2008, the On-Line Cash Advance (D-502) Application was replaced with a web based application, Cash Advance and Reporting of Disbursements System (CARDS). Work on this application has been underway for several years. Given these circumstances, it was determined that efforts and resources should be focused on the replacement system rather than the system	

Audit #2009-144

(1) REPORT NUMBER	(2) PERIOD ENDING CODE	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
			persons with access capabilities to applicable information technology applications is documented on a current basis and that access capabilities of persons who no longer need access are promptly removed.	being phased out. Information to maintain current users with D-502 was neither necessary or required since this application is no longer in production. Authorization and access procedures have been established for CARDS. These procedures are being enhanced and fully documented.	
			FINDING # FA-08-017: *The significant deficiency disclosed in the prior audit regarding FDOE's untimely on-site monitoring of subgrantees continued to exist during the 2007-08 fiscal year.* **RECOMMENDATION:** We recommend that FDOE finalize its implementation efforts and ensure that on-site monitoring and self assessments are performed in a timely manner.	Due to a major organizational change in the Fall of 2006, Workforce Education (previously included as a subdivision of the Division of Community Colleges) became a separate Division and in March 2007, a Chancellor was appointed to head the Division. Additionally, other personnel shifts within the newly created Division led to the curtailment of on-site compliance visits. Other compliance monitoring activities continued such as in-depth grant application reviews, desk top reviews, review of single audit findings, and the provision of technical assistance and training. Program managers continue to communicate with individual agencies regarding the progress of the implementation of grant awards. Additional actions have been taken by the Bureau of Grants Administration and Compliance, Division of Workforce Education. The need for a multi-dimensional and comprehensive system necessitated the hiring of a compliance specialist with more in-depth compliance knowledge and experience.	

Budget Entity: Finance and Operations/Division of Blind Services/ Division of Vocational Rehabilitation

Phone Number: 850-245-9416

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				A Director of Compliance/Quality Assurance was hired on August 22, 2007. The Director provides leadership and supervision in the development, design and implementation of a Quality Assurance system to address compliance and monitoring within the Division of Workforce Education. A risk-based system was developed. The system is contained in the Monitoring Policies, Procedures, and Protocols developed for each program, Adult Education and Family Literacy and Career and Technical Education. Some of the agencies that are demonstrating the lowest performance on core measures/indicators and at higher risk based on a risk matrix will be visited on-site to monitor compliance with applicable federal law and regulations, state statutes and rules. Additional monitoring strategies were developed and may also be implemented including such activities as the completion of a self assessment, the development of system improvement plans or corrective action plans. The assigned monitoring strategy for other agencies will be based on the results of a data review of performance and other designated risk factors. On-site visits began in September 2008. As of the date of this response, monitoring teams have completed six (6) of eleven (11) scheduled on-site visits. Both Adult Education and Family Literacy and Career and Technical	

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				Education programs are monitored. Monitoring takes place from September through May. Regarding the self assessment referenced in the finding, it should be noted that there are two types of "self-assessments" included in the overall compliance and monitoring system - one is part of the subrecipient application process and the other is part of the monitoring process. Self-assessment was not required in the application process for Career and Technical Education programs; however, based upon the discussions and recommendation of the auditor, it will be included in the 2009-10 subrecipient application process. In order to distinguish this activity from the self assessment that is an element of the monitoring process, it will be included as a "self evaluation" in the application process. The self assessment contained in the 2008-09 Quality Assurance Policies, Procedures, and Protocols (monitoring) is a different tool and may be used as a monitoring strategy for selected subrecipients. It is not intended to be required of each subrecipient.	
			FINDING # FA 08-018: *As of June 30, 2008, FDOE had not fully resolved the issues initially disclosed in audit report No. 2005-158, finding No. FA 04-031, regarding its ability to demonstrate compliance with the*	On May 27, 2008, FDOE received a Program Determination Letter (PDL) from the USED, Office of Vocational and Adult Education, regarding the original finding FA 04-031. It	

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			matching level of effort requirement for State Administration. **RECOMMENDATION:** Once FDOE and USED resolve the issue as to the required corrective actions, we recommend that FDOE implement the approved correction action.	should be noted that the original finding addresses expenditures dating back to 2001-02. FDOE responded to this PDL on August 7 and again on October 27, 2008. Subsequently, a telephone conference call was held on January 15, 2009, with representatives of the USED to clarify portions of the required corrective actions. At that time, it was agreed that the various offices of USED and FDOE would re-enter the Cooperative Audit Resolution Initiative (CAROI) process to address the original finding as well as the related findings in subsequent audit reports. Upon completion of the CAROI process, FDOE will implement any agreed upon corrective actions that have not already been implemented over the past several years.	
			FINDING # FA 08-019: *FDOE did not complete a follow-up review of documentation that evidenced the implementation of the corrective actions taken by its subgrantees regarding areas of noncompliance disclosed in monitoring reports.* **RECOMMENDATION:** FDOE management should ensure that its procedures are followed.	FDOE has developed and implemented a system to track the receipt and approval of System Improvement Plans. Once LEAs submit documentation, FDOE staff approve the action taken and documentation provided as evidence that the LEA is in compliance with federal requirements. The tracking system has been placed on a shared drive, so that all program staff can track progress. A template was also developed as a second means of assuring that follow-up occurs. In October 2008, LEAs were required to list all System Improvement Plans and the actions	

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				taken, and to provide supporting documentation. FDOE reviewed and approved the information provided. The template will be sent to LEAs quarterly, for an update on the progress of activities, and documentation.	
				FDOE is also conducting follow-up monitoring activities in February 2009, for two LEAs found to have significant compliance deficiencies, to review activities and supporting documentation to ensure that these districts come into compliance.	
				For the 2008-09 FDOE monitoring cycle, completion of the System Improvement Plans was built in to the online monitoring system. For the 2009-10 monitoring cycle, LEAs will actually upload the documentation into the system for FDOE review and approval. This improved system is currently in production.	
			FINIDNG # FA 08-020: *FDOE did not always authorize expenditures for client services in a timely manner and in one instance authorized excess travel expenditure.* **RECOMMENDATION:** We recommend that FDOE ensure adherence to prescribed procedures regarding the authorization and approval of client services. In addition, we recommend that FDOE more closely.	The Division continues to address adherence to prescribed procedures for client services authorizations at Supervisor Meetings, New Counselor Training, through communication with area directors and counselor performance reviews. Area Directors will be required to review monthly Financial Exceptions reports and address patterns of error. The activities are ongoing. Instructions regarding the adherence to	

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				prescribed travel procedures were re-sent to the field offices, with particular emphasis on map mileage claims.	
			FINDING FA 08-021: *As a result of a fire, DVR does not have complete case files.* **RECOMMENDATION**: We recommend that FDOE consult with USED as to what actions should be taken, if any, to replace the destroyed records.	FDOE has consulted with USED as to what actions should be taken when case files are destroyed by a fire. As a result of the fire the case files do not contain the individual's signed application, the authorization for release of information, and the IPE containing the signature of the eligible individual or the individual's representative, as appropriate, and approval and signature of a qualified vocational rehabilitation counselor. FDOE is waiting for the USED response.	
			FINDING # FA 08-022: *FDOE did not accurately report data listed on the Annual VR Program/Cost Report (RSA-2)* **RECOMMENDATION**: We recommend that the FDOE ensure that amounts to be reported are reconciled with the accounting records, the Federal Financial Status Reports, and the applicable case management system. We also recommend that FDOE develop written policies and procedures to facilitate the preparation of the DVR RSA-2. We also recommend that FDOE revise its methodology to ensure that the Number of Individuals served under "all Other", on Schedule II, include individuals being served in group settings and that Number of Person Years is based on the amount of time during the	FDOE has enhanced its written procedures in the collecting and reporting of the RSA-2 to ensure that information is accurate and timely. Additionally, FDOE has changed its methodology on the collection of data for Schedule II (Number of Individuals) to ensure that information is reported on actual time by filled positions. Amounts to be reported are reconciled with the accounting records, the Federal Financial Status Reports, and the applicable case management system.	

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			reporting period that the positions were filled.		
			FINDING # FA 08-023: *Our review of the final DBS Financial Status Report (SF-269) disclosed that amounts were incorrectly reported.*	As noted in the "Condition," the errors were immediately corrected and a revised report submitted to the USED. As evidenced by the submissions of the SF-269 for the 2007 and 2008 federal awards, FDOE has enhanced its procedures to ensure that the collection and reporting of fiscal data is accurate and timely.	
			RECOMMENDATION: We recommend that FDOE correct the formulas in its spreadsheet and ensure that SF-269 reports are accurate.		
			FINDING # FA 08-026: *Subsequent to our prior audit, FDOE initiated changes to its allocation methodology to set aside moneys for the Immigrant Children and Youth Program for the 2007-08 fiscal year; however, these moneys were not available to the subgrantees during the 2007-08 year.*	Pursuant to the prior audit finding (FA 07-040), the USED attached conditions to the July 1, 2008, Title III, English Language Acquisition Grant, awarded to Florida. The condition related to this audit finding stated, "By August 1, 2008, evidence that Florida made immigrant children and youth subgrant(s) in school year 2007-2008, and a written explanation for Florida's failure to make subgrants required under section 3114(d) in prior years. FDOE submitted the required evidence and explanation and on December 18, 2008, the USED Office of English Language Acquisition released FDOE from the conditions, stating in part, "Based on the information provided by your State, the Department is pleased to remove the conditions on your State's 2008 Title III grant award." Steps that FDOE has taken in regard to the prior and current audit findings include but are not limited to:	
			RECOMMENDATION: We recommend that FDOE ensure that funds for services to immigrant children and youth are provided to subgrantees in a timely manner.		
				• Establishment of an online application process and associated tracking	

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				system to streamline the grants administration process	
				• Use of a new process for identification of immigrant children and youth	
				• Development of a detailed written methodology for clear delineation of the process for allocation of funds	
				• Identification of a staff member to oversee the immigrant subgrants and cross-training of all program staff to ensure that there are no interruptions in the grant administration process	
				• Actions intended to reduce the time between submission of applications and final project award notifications	
				• Additional technical assistance to school district staff relative to the grant application process	
			FINDING # FA 08-27: *Although progress had been made, FDOE had not fully implemented an effective and efficient monitoring system during the 207-08 fiscal year.* **RECOMMENDATION:** We recommend that FDOE continue its efforts to implement effective monitoring procedures.	The FDOE put forth a concerted effort to collect all sets of self-monitoring work papers, by follow-up emails, letters and phone calls to the district entitlement directors. By the beginning of August, 2008 every district had submitted their documents. The FDOE has reorganized staff and has in place a more effective tracking plan. The responsible Bureau is working in conjunction with other federal program offices to maintain a systematic approach to monitoring.	
			FINDING # FA 08-28: *As noted in the prior year audit,*	As noted in the "Effect," the finding amount	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	**PERIOD ENDING CODE**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**
			FDOE did not have procedures in place to ensure that amounts were accurately reported in the Cash Management Improvement Agreement (CMIA) Annual Report to the Florida Department of Financial Services (FDFS).	was immaterial and did not cause DFS to miscalculate the State's interest liability, DOE has enhanced its review procedures to ensure that all appropriate expenditures are reported accurately and timely on the CMIA.	
			RECOMMENDATION: FDOE management should enhance controls over its reporting procedures to provide for an adequate review prior to submitting the report.		
			FINDING # FA 08-029*: FDOE did not complete a review of corrective actions taken by its subgrantees to address the deficiencies noted in monitoring reports.*	FDOE has developed and implemented a system to track the receipt and approval of System Improvement Plans. Once LEAs submit documentation, FDOE staff approve the action taken, and documentation provided as evidence that the LEA is in compliance with federal requirements. The tracking system has been placed on a shared drive, so that all program staff can track progress. A template was also developed as a second means of assuring that follow-up occurs. In October 2008, LEAs were required to list all System Improvement Plans, the actions taken, and to provide supporting documentation. FDOE reviewed and approved the information provided. The template will be sent to LEAs quarterly, for an update on the progress of activities, and documentation.	
			RECOMMENDATION: FDOE manage should ensure that its procedures are followed.		
				FDOE is also conducting follow-up monitoring activities in February 2009, for two LEAs	

Department: Education

Director of Auditing: Greg White

Budget Entity: Finance and Operations/Division of Blind Services/ Division of
Vocational Rehabilitation

Phone Number: 850-245-9416

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				found to have significant compliance deficiencies, to review activities and supporting documentation to ensure that these districts come into compliance. For the 2008-09 FDOE monitoring cycle, completion of the System Improvement Plans was built in to the online monitoring system. For the 2009-10 monitoring cycle, LEAs will actually upload the documentation into the system for FDOE review and approval. This improved system is currently in production.	

Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): EDUCATION / STATE BOARD OF EDUCATION

Agency Budget Officer/OPB Analyst Name: PAM BUNKLEY

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)				
	4880				

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 (FCO) set to TRANSFER CONTROL for DISPLAY status only? **(CSDI)**	YES				
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? **(CSDI)**	YES				

AUDITS:

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

2. EXHIBIT A (EADR, EXA)

2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	YES				
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	YES				
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	YES				
2.4	Have the coding guidelines in *Section 3* of the LBR Instructions (pages 15 through 27) been followed?	YES				

3. EXHIBIT B (EXBR, 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.	YES				

AUDITS:

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? **(NACR, NAC - Report should print "No Negative Appropriation Categories Found")**	YES				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? **(EXBR, EXBC - Report should print "Records Selected Net To Zero")**	YES				

		Program or Service (Budget Entity Codes)				
Action		4880				

TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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 59 of the LBR Instructions?	YES				
4.2	Is the program component code and title used correct?	YES				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	YES				

AUDITS

5.2	Do the fund totals agree with the object category totals within each appropriation category? **(ED1R, XD1A - Report should print "No Differences Found For This Report")**	YES				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? **(EXBR, EXBB - Negative differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	YES				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? **(EXBR, EXBD - Differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column.*	YES(Rounding)				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	YES				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	YES				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	YES				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 of the LBR Instructions?	YES				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	YES				
7.5	Does the issue narrative explain any variances from the Standard Expense 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.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	YES				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #10-002?	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 not be deleted. **(PLRR, PLMO)**	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	YES				

		Program or Service (Budget Entity Codes)				
	Action	4880				

		4880				
7.15	Do the issues relating to *salary and benefits* have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	YES				
7.17	Are the issues relating to *major audit findings and recommendations* properly coded (4A0XXX0, 4B0XXX0)?	N/A				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. **(EADR, FSIA - Report should print "No Records Selected For Reporting")**	YES				
7.19	Does the General Revenue for 160XXXX issues net to zero? **(GENR, LBR1)**	N/A				
7.20	Does the General Revenue for 180XXXX issues net to zero? **(GENR, LBR2)**	N/A				
7.21	Does the General Revenue for 200XXXX issues net to zero? **(GENR, LBR3)**	YES				
7.22	Have FCO appropriations been entered into the nonrecurring column A04? **(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))**	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run **OADA/OADR** from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2009-10 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.					

		Action	Program or Service (Budget Entity Codes)				
			4880				

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level *or* SC1R, SC1D - Department Level)							
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	YES					
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	YES					
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	YES					
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	YES					
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	YES					
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling $100,000 or more for the fiscal year?	YES					
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A					
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to *section 215.32(2)(b), Florida Statutes* - including the Schedule ID and applicable legislation?	N/A					
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	YES					
8.10	Are the statutory authority references correct?	YES					
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	YES					
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A					
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	YES					
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	YES					
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	YES					
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	YES					
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A					
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	YES					
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	YES					

8.20	Are appropriate service charge nonoperating amounts included in Section II?	YES				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	YES				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling $100,000 or more.)	YES				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	YES				
8.24	Are prior year September operating reversions appropriately shown in column A01?	YES				
8.25	Are current year September operating reversions appropriately shown in column A02?	YES				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	YES				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	YES				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	YES				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	NO (Line I is positive at Department Level)				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? **(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")**	YES				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. **(SC1R, DEPT)**	YES				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

9. SCHEDULE II (PSCR, SC2)

AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? **(BRAR, BRAA - Report should print "No Records Selected For This Request")** Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See *Base Rate Audit* on page 156 of the LBR Instructions.)	YES				

10. SCHEDULE III (PSCR, SC3)

		Program or Service (Budget Entity Codes)				
	Action	4880				

		4880				
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	YES				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use **OADI** or **OADR** to identify agency other salary amounts requested.	YES				

11. SCHEDULE IV (EADR, SC4)

		4880				
11.1	Are the correct Information Technology (IT) issue codes used?	YES				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					

12. SCHEDULE VIIIA (EADR, SC8A)

		4880				
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	YES				

13. SCHEDULE VIIIB-1

		4880				
13.1	This schedule is not required in the October 15, 2009 LBR submittal.					

14. SCHEDULE VIIIB-2 (EADR, S8B2)

		4880				
14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	YES				

15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)

		4880				
15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to *section 216.023(4)(b), Florida Statutes,* the Legislature can reduce the funding level for any agency that does not provide this information.)	YES				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	YES				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (**GENR, ACT1**)	YES				
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (**Audit #1 should print "No Activities Found"**)	YES				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (**Audit #2 should print "No Operating Categories Found"**)	N/A				
15.6	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	YES				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (**Audit #4 should print "No Discrepancies Found"**)	YES				

		Program or Service (Budget Entity Codes)				
Action		4880				

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 109 through 153 of the LBR Instructions), and are they accurate and complete?	YES					
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	YES					
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	YES					

AUDITS - GENERAL INFORMATION

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

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)

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

18. FLORIDA FISCAL PORTAL

18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	YES					

State of Florida
Department of Education
State Universities
Education and General

2010-11
Exhibits or Schedules

State of Florida
Department of Education
State Universities
Education and General

2010-11
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48900100 - EDUCATION/GENERAL ACTIVITIES**
Fund: **2164 - ED/GENERAL STUDENT & OTHER FEES TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - STATE	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
FUNDING SOURCE - NON-STATE			
TOTALS*	-	-	-

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48900100-EDUCATIONAL AND GENERAL ACTIVITIES**
Fund: **2178 - EDUCATIONAL ENHANCEMENT TRUST FUND**

(1)	(2) ACTUAL FY 2008 - 2009	(3) ESTIMATED FY 2009 - 2010	(4) REQUEST FY 2010 - 2011
FUNDING SOURCE - STATE			
		-	-
FUNDING SOURCE - NON-STATE			
TOTALS*	-	-	-

*Must agree to amounts on Schedule I, Section IV, Line I.

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48900100 - EDUC/GEN ACTIVITIES**
Fund: **2261 FEDERAL GRANTS TRUST FUND**

(1)	(2) ACTUAL FY 2008 - 2009	(3) ESTIMATED FY 2009 - 2010	(4) REQUEST FY 2010 - 2011
FUNDING SOURCE - STATE			
FUNDING SOURCE - NON-STATE			
TOTALS*	-	-	-

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48900100-EDUCATIONAL AND GENERAL ACTIVITIES**
Fund: **2530-PHOSPHATE RESEARCH TRUST FUND**

(1)	**(2)**	**(3)**	**(4)**
	ACTUAL	**ESTIMATED**	**REQUEST**
FUNDING SOURCE - STATE	**FY 2008 - 2009**	**FY 2009 - 2010**	**FY 2010 - 2011**
Phosphate Research Trust Fund	9,884,364	4,949,176	42,012
FUNDING SOURCE - NON-STATE			
TOTALS*	**9,884,364**	**4,949,176**	**42,012**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **ED/GENERAL STUDENT & OTHER FEES TRUST FUND**
Budget Entity: **48900100 - EDUCATION/GENERAL ACTIVITIES**
LAS/PBS Fund Number: **2164**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	-	(F)	-	-
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	-	(K)	-	- **

Notes:

   *SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title: EDUCATION
Trust Fund Title: EDUCATIONAL ENHANCEMENT TRUST FUND
Budget Entity: 48900100 - EDUCATIONAL AND GENERAL ACTIVITIES
LAS/PBS Fund Number: 2178

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	156,631.00	(A)		156,631.00
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: Anticipated Transfer-48250400/ 2178	4,320,829.00	(E)		4,320,829.00
Total Cash plus Accounts Receivable	4,477,460.00	(F)	-	4,477,460.00
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	4,477,460.00	(H)		4,477,460.00
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	-	(K)	-	- **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title:	**48 EDUCATION**
Trust Fund Title:	**FEDERAL GRANTS TRUST FUND**
Budget Entity:	**48900100 - EDUC/GEN ACTIVITIES**
LAS/PBS Fund Number:	**2261**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: _____		(E)		
Total Cash plus Accounts Receivable	-	(F)	-	-
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/09	-	(K)	-	- **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title:	**48 EDUCATION**
Trust Fund Title:	**FEDERAL GRANTS TRUST FUND**
Budget Entity:	**48900100 - EDUC/GEN ACTIVITIES**
LAS/PBS Fund Number:	**2261**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: _____		(E)		
Total Cash plus Accounts Receivable	-	(F)	-	-
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/09	-	(K)	-	- **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title:	EDUCATION
Trust Fund Title:	PHOSPHATE RESEARCH TRUST FUND
Budget Entity:	48900100 - EDUCATIONAL AND GENERAL ACTIVITIES
LAS/PBS Fund Number:	2530 (Not In Department of Education Trial Balance)

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)	2,694,723.00	(B)		2,694,723.00
ADD: Investments	219,128.00	(C)		219,128.00
ADD: Outstanding Accounts Receivable		(D)		-
ADD: Unreserved FB Not Recorded In FLAIR	10,141,933.00	(E)		10,141,933.00
Total Cash plus Accounts Receivable	**13,055,784.00**	(F)	-	13,055,784.00
LESS Allowances for Uncollectibles	3,061,420.00	(G)		3,061,420.00
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	110,000.00	(I)		110,000.00
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	**9,884,364.00**	(K)	-	9,884,364.00 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **48900100 ED/GENERAL STUDENT & OTHER FEES TRUST FUND**
LAS/PBS Fund Number: **2164**   **BE: 48900100**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 | **0.00** | (A)

Add/Subtract:

| | (B)

Other Adjustment(s):

| | (C)

| | (C)

ADJUSTED BEGINNING TRIAL BALANCE: | **0.00** | (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | **0.00** | (E)

DIFFERENCE: | **0.00** | (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **EDUCATIONAL ENHANCEMENT TRUST FUND**
LAS/PBS Fund Number: **2178**   **BE: 48900100**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 | **(4,320,829.00)** (A)

Add/Subtract:

Anticipated Transfer 48250400 - 2178 | 4,320,829.00 (B)

     Other Adjustment(s):

| (C)

| (C)

ADJUSTED BEGINNING TRIAL BALANCE: | 0.00 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | 0.00 (E)

DIFFERENCE: | 0.00 (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **FEDERAL GRANTS TRUST FUND**
LAS/PBS Fund Number: **2261**   **BE: 48900100**

BEGINNING TRIAL BALANCE:

     Unreserved Fund Balance Per Trial Balance, 07-01-09   [   ] (A)

     Add/Subtract:

         [   ] (B)

         Other Adjustment(s):

         [   ] (C)

         [   ] (C)

ADJUSTED BEGINNING TRIAL BALANCE: [0.00] (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   [0.00] (E)

DIFFERENCE: [0.00] (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **PHOSPHATE RESEARCH TRUST FUND**
LAS/PBS Fund Number: **2530**   **BE: 48900100**

BEGINNING TRIAL BALANCE:

    Unreserved Fund Balance Per Trial Balance, 07-01-09   **0.00** (A)

    Add/Subtract:

    Unreserved FB Not Recorded in FLAIR System   9,884,364.00 (B)

        Other Adjustment(s):

         (C)

         (C)

ADJUSTED BEGINNING TRIAL BALANCE: **9,884,364.00** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **9,884,364.00** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): Educational & General Activities

Agency Budget Officer/OPB Analyst Name: Dale Bradley

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)					
		48900100					
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 (FCO) set to TRANSFER CONTROL for DISPLAY status only? **(CSDI)**	Yes					
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? **(CSDI)**	Yes					
AUDITS:							
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. **(EXBR, EXBA)**	Yes					
1.4	Has security been set correctly? **(CSDR, CSA)**	Yes					
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.						
2. EXHIBIT A (EADR, EXA)							
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Yes					
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes					
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Yes					
2.4	Have the coding guidelines in *Section 3* of the LBR Instructions (pages 15 through 27) been followed?	Yes					
3. EXHIBIT B (EXBR, 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.	Yes					
AUDITS:							
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? **(NACR, NAC - Report should print "No Negative Appropriation Categories Found")**	Yes					
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? **(EXBR, EXBC - Report should print "Records Selected Net To Zero")**	Yes					
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.						
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.						

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 59 of the LBR Instructions?	Yes
4.2	Is the program component code and title used correct?	Yes
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.	

5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes

AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? **(ED1R, XD1A - Report should print "No Differences Found For This Report")**	Yes
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? **(EXBR, EXBB - Negative differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column*	Yes
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? **(EXBR, EXBD - Differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column*	Yes
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.	
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.	
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.	
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.	

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Yes
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.	

7. EXHIBIT D-3A (EADR, ED3A)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)	Yes
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Yes

Technical Review Checklist
for FY 2010-11 LBR

	Action	48900100				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 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 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.)	n/a				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	n/a				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	n/a				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Yes				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	n/a				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #10-002?	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 not be deleted. **(PLRR, PLMO)**	n/a				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	n/a				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	n/a				
7.14	Do the amounts reflect appropriate FSI assignments?	Yes				
7.15	Do the issues relating to *salary and benefits* have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	n/a				
7.16	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	n/a				
7.17	Are the issues relating to *major audit findings and recommendations* properly coded (4A0XXX0, 4B0XXX0)?	n/a				
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. **(EADR, FSIA - Report should print "No Records Selected For Reporting")**	Yes				
7.19	Does the General Revenue for 160XXXX issues net to zero? **(GENR, LBR1)**	n/a				
7.20	Does the General Revenue for 180XXXX issues net to zero? **(GENR, LBR2)**	n/a				
7.21	Does the General Revenue for 200XXXX issues net to zero? **(GENR, LBR3)**	n/a				
7.22	Have FCO appropriations been entered into the nonrecurring column A04? **(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))**	n/a				

Technical Review Checklist
for FY 2010-11 LBR

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 64 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2009-10 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level *or* SC1R, SC1D - Department Level)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Yes				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	n/a				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling $100,000 or more for the fiscal year?	n/a				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	n/a				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to *section 215.32(2)(b), Florida Statutes* - including the Schedule ID and applicable legislation?	n/a				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/J				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes				

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Yes				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Yes				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling $100,000 or more.)	Yes				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes				
8.24	Are prior year September operating reversions appropriately shown in column A01?	n/a				
8.25	Are current year September operating reversions appropriately shown in column A02?	n/a				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? **(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")**	Yes				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. **(SC1R, DEPT)**	n/a				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 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					

Technical Review Checklist
for FY 2010-11 LBR

		48900100				
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? **(BRAR, BRAA - Report should print "No Records Selected For This Request")** Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See *Base Rate Audit* on page 156 of the LBR Instructions.)	n/a				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	n/a				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use **OADI** or **OADR** to identify agency other salary amounts requested.	n/a				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	n/a				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	N/J				
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2009 LBR submittal.					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Yes				
15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)						
15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? 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.)	n/a				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	n/a				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? **(GENR, ACT1)**	Yes				
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? **(Audit #1 should print "No Activities Found")**	n/a				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? **(Audit #2 should print "No Operating Categories Found")**	n/a				
15.6	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				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? **(Audit #4 should print "No Discrepancies Found")**	Yes				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	n/a				

Technical Review Checklist
for FY 2010-11 LBR

	Action	Program or Service (Budget Entity Codes)					
		48900100					

AUDITS - GENERAL INFORMATION							
TIP	Review *Section 6: Audits* of the LBR Instructions for a list of audits and their descriptions.						
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.						
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)							
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	n/a					
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	n/a					
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	n/a					
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	n/a					
17.5	Are the appropriate counties identified in the narrative?	n/a					
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.						
18. FLORIDA FISCAL PORTAL							
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes					

LBR Technical Review Checklist Justification Narrative

8.11 - General Revenue Service Charge - Only one trust fund in Educational and General Activities is assessed a service charge, the Phosphate Research Trust Fund. This charge is deducted by the Department of Revenue before the funds are transferred to the University of South Florida.

12.1 - Priority Issue - There are four number 7 priority issues listed because they all relate to the state universities' medical schools: continued medical school implementation for both FIU and UCF, and quality medical education for UF and USF. The Board of Governors continues to seek funding parity for all medical programs based on each institution's mission plan, as stated in the Board of Governors' resolution adopted March 23, 2006.

State of Florida
Department of Education
Board of Governors

2010-11
Exhibits or Schedules

State of Florida
Department of Education
Board of Governors

2010-11
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48900300 - BOARD OF GOVERNORS**
Fund: **2261 FEDERAL GRANTS TRUST FUND**

(1)	(2) ACTUAL	(3) ESTIMATED	(4) REQUEST
FUNDING SOURCE - STATE	**FY 2008 - 2009**	**FY 2009 - 2010**	**FY 2010 - 2011**
ARRA--Discretionary	-	-	-
FUNDING SOURCE - NON-STATE			
TOTALS*	-	-	-

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2010 - 2011

Department: **48 EDUCATION**
Budget Entity: **48900300 - BOARD OF GOVERNORS**
Fund: **2516-OPERATIONS AND MAINTENANCE TF**

(1)	(2)	(3)	(4)
	ACTUAL	**ESTIMATED**	**REQUEST**
FUNDING SOURCE - STATE	**FY 2008 - 2009**	**FY 2009 - 2010**	**FY 2010 - 2011**
Charity Racing Day Proceeds	14,681	3,251	3,251
FUNDING SOURCE - NON-STATE			
TOTALS*	**14,681**	**3,251**	**3,251**

*Must agree to amounts on Schedule I, Section IV, Line I.

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011
Department Title: **48 EDUCATION**
Trust Fund Title: **DIV OF UNIV FACILITY CONSTRUCTION ADMIN TRUST FUND**
Budget Entity: **48900300 - BOARD OF GOVERNORS**
LAS/PBS Fund Number: **2222**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: Anticipated Transfer from 48150000/2555	7,127.46	(E)		7,127.46
Total Cash plus Accounts Receivable	**7,127.46**	(F)	**-**	**7,127.46**
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	647.46	(H)		647.46
Approved "B" Certified Forwards	6,480.00	(H)		6,480.00
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	**-**	(K)	**-**	**-** **

Notes:

    *SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title:	**48 EDUCATION**
Trust Fund Title:	**FEDERAL GRANTS TRUST FUND**
Budget Entity:	**48900300 - BOARD OF GOVERNORS**
LAS/PBS Fund Number:	**2261**

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	- (A)		-
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	(D)		
ADD: _____	(E)		
Total Cash plus Accounts Receivable	- (F)	-	-
LESS Allowances for Uncollectibles	(G)		
LESS Approved "A" Certified Forwards	(H)		
Approved "B" Certified Forwards	(H)		
Approved "FCO" Certified Forwards	(H)		
LESS: Other Accounts Payable (Nonoperating)	(I)		
LESS: _____	(J)		
Unreserved Fund Balance, 07/01/09	- (K)	-	- **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2010 - 2011

Department Title: **EDUCATION**
Trust Fund Title: **OPERATIONS AND MAINTENANCE TRUST FUND**
Budget Entity: **48900300 - BOARD OF GOVERNORS**
LAS/PBS Fund Number: **2516-OPERATIONS AND MAINTENANCE TF**

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	14,680.62	(A)		14,680.62
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	14,680.62	(F)	-	14,680.62
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/09	14,680.62	(K)	-	14,680.62 **

Notes:

*SWFS = Statewide Financial Statement

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

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **FACILITIES CONSTRUCTION ADMIN TRUST FUND**
LAS/PBS Fund Number: **2222**   **BE: 48900300**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	**(647.46)**	(A)

Add/Subtract:

		(B)

     Other Adjustment(s):

Reserve for Encumbrance	(6,480.00)	(C)
Anticipated Transfer from 48150000/2555	7,127.46	(C)

ADJUSTED BEGINNING TRIAL BALANCE:	**0.00**	(D)
UNRESERVED FUND BALANCE, SCHEDULE IC	**0.00**	(E)
DIFFERENCE:	**0.00**	(F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: **48 EDUCATION**
Trust Fund Title: **FEDERAL GRANTS TRUST FUND**
LAS/PBS Fund Number: **2261**   **BE: 48900300**

BEGINNING TRIAL BALANCE:

    Unreserved Fund Balance Per Trial Balance, 07-01-09   [   ] (A)

    Add/Subtract:

                                                                        [   ] (B)

        Other Adjustment(s):

                                                                         [   ] (C)

                                                                         [   ] (C)

ADJUSTED BEGINNING TRIAL BALANCE: [0.00] (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   [0.00] (E)

DIFFERENCE: [0.00] (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title: EDUCATION

Trust Fund Title: OPERATIONS AND MAINTENANCE TRUST FUND

LAS/PBS Fund Number: 2516-OPERATIONS AND MAINTENANCE TF   BE 48900300

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09 | 14,680.62 | (A)

Add/Subtract:

| | (B)

Other Adjustment(s):

| | (C)

| | (C)

ADJUSTED BEGINNING TRIAL BALANCE: | 14,680.62 | (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | 14,680.62 | (E)

DIFFERENCE: | 0.00 | (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2009

Fiscal Year 2010-11 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Education/Board of Governor
Agency Budget Officer/OPB Analyst Name: Heidie Bryant

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)				
		48900300				
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 (FCO) 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 56 of the LBR Instructions?	Y				
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3	Are the issue codes and titles consistent with *Section 3* of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y				
2.4	Have the coding guidelines in *Section 3* of the LBR Instructions (pages 15 through 27) been followed?	Y				
3. EXHIBIT B (EXBR, 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				
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 B07? **(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 B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					

	Action	Program or Service (Budget Entity Codes)				
		48900300				
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 59 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 B04? **(EXBR, EXBB - Negative differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column*	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? **(EXBR, EXBD - Differences need to be corrected in Column A01.)** *Please note that the LBR Instructions reference the wrong B column*	Y Rounding				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2008-09 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required 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 31 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 65 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 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				

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7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be 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?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #10-002?	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 not be deleted. **(PLRR, PLMO)**	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
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 *salary and benefits* have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)	Y				
7.16	Do the issues relating to *Information Technology (IT)* have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A				
7.17	Are the issues relating to *major audit findings and recommendations* 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				
7.19	Does the General Revenue for 160XXXX issues net to zero? **(GENR, LBR1)**	N/A				
7.20	Does the General Revenue for 180XXXX issues net to zero? **(GENR, LBR2)**	N/A				
7.21	Does the General Revenue for 200XXXX issues net to zero? **(GENR, LBR3)**	N/A				
7.22	Have FCO appropriations been entered into the nonrecurring column A04? **(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))**	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run **OADA/OADR** from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 70 of the LBR Instructions.					

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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?	Y				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling $100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to *section 215.32(2)(b), Florida Statutes* - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				

8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling $100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y				
8.25	Are current year September operating reversions appropriately shown in column A02?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? **(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")**	Y				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. **(SC1R, DEPT)**	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? **(BRAR, BRAA - Report should print "No Records Selected For This Request")** Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See *Base Rate Audit* on page 156 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.)	Y				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use **OADI** or **OADR** to identify agency other salary amounts requested.	Y				

	Program or Service (Budget Entity Codes)				
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		48900300				
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?	Y				
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2009 LBR submittal.					
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y				
15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions)						
15.1	Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to *section 216.023(4) (b), Florida Statutes,* the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? **(GENR, ACT1)**	Y				
15.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? **(Audit #1 should print "No Activities Found")**	Y				
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? **(Audit #2 should print "No Operating Categories Found")**	Y				
15.6	Has the agency provided the necessary demand (Record Type 5) for all activities which _should_ appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	N/A				
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? **(Audit #4 should print "No Discrepancies Found")**	NO				
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 109 through 153 of the LBR Instructions), and are they accurate and complete?	Y				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
AUDITS - GENERAL INFORMATION						
TIP	Review *Section 6: Audits* of the LBR Instructions for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
17. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				

Technical Review Checklist
for FY 2010-11 LBR

	Action	Program or Service (Budget Entity Codes)				
		48900300				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
17.5	Are the appropriate counties identified in the narrative?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					