FLORIDA DEPARTMENT OF EDUCATION

October 15, 2010

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 Councils
221 Capitol
Tallahassee, Florida 32399-1300

David Coburn, 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 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 2011-12 Fiscal Year. This submission has been approved by the State Board of Education on September 21, 2010.

Sincerely,

Eric J. Smith
Commissioner of Education

STATE
UNIVERSITY
SYSTEM
of FLORIDA
Board of Governors

Office of the Chancellor
325 West Gaines Street, Suite 1614
Tallahassee, FL 32399
Phone 850.245.0466
Fax 850.245.9685
www.flbog.edu

LEGISLATIVE BUDGET REQUEST

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

October 15, 2010

Mr. Jerry L. McDaniel, Director
Office of Policy and Budget
Executive Office of the Governor
1701 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 2011-12 Fiscal Year. This submission has been
approved by the Florida Board of Governors.

Tim Jones
Chief Financial Officer
State University System of Florida

TJ/db

Attachments

Florida A&M University | Florida Atlantic University | Florida Gulf Coast University | Florida International University
Florida State University | New College of Florida | University of Central Florida | University of Florida | University of North Florida
University of South Florida | University of West Florida

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Department of Education

2011-12
Department Level
Exhibits and Schedules

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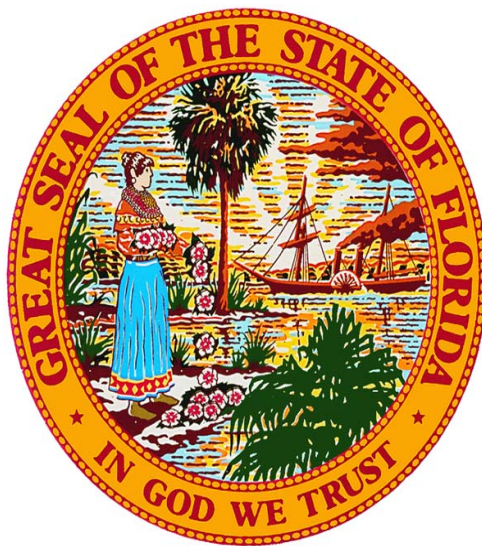
2011-12
Schedule IV – C

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Introduction

The Florida Department of Education is the single repository of education data for Florida school districts, community colleges, universities and independent postsecondary institutions – allowing us to track student performance across time and varying education sectors.

We administer a statewide reading initiative for Florida's public schools, and among community groups and volunteer organizations that support them, with a goal of having every child able to read at or above grade level by the year 2012.

One of our functions is to enhance the economic self-sufficiency of Floridians through programs and services geared toward workforce education, apprenticeships, job-specific skills and career development. Our Department manages program that assist individuals who are blind, visually-impaired or disabled to succeed either in the school setting or in careers – encouraging independence and self-sufficiency.

The Department's 2,500 employees provide these strategic services to Florida's more than 2.6 million students, 3,800 public schools, 318,000 full-time staff, and 180,000 teachers.

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Strategic Services

1. Career and Adult Education Service

This service supports the statutory responsibilities of the Division of Career and Adult Education. The purpose of the Career and Adult Education Service is to assist adult students to achieve increased literacy, career-technical preparation and employability by providing adult education programs from literacy level 0 to 12.9 for English and non-English speakers; provide assessment and testing programs to increase accountability monitor progress and award diplomas; and provide an employment research resource which enables adult students to set clear goals for achievement.

The Career and Adult Education Service utilizes the GED system which allows authorized Department users access to the system through their Windows network login and a web-based application, CHOICES, that is available to both Department and district users. CRD is an commercial-off-the-shelf system which meets the data collection and reporting needs of the Adult Migrant Program and Services.

The following IT systems are constituent elements of this Strategic IT   Service:

1.1   **GED Scoring System** - *The GED system provides comprehensive testing services via 82 testing centers throughout Florida which includes scoring of the General Education Development (GED) tests taken by Florida residents; monitoring and training of test site personnel; security of documents and student records; retrieval access to a database of information for Florida and the General Educational Development Testing Service™ (GEDTS); print transcripts, diplomas, and provides verifications to business and military queries.*

1.2   **CHOICES System** - *Provides annually updated national and state employment data, national labor market information; connectivity to a student career planning resource, professional tools, educator and parent resources; and linkages to other sources for professional education and training and accountability reports to 1600+ state users.*

Interface:

1) Educator Certification Technology Service

1.3   **Customer Records Database (CRD)** - *It is web-based, time tested, contains all Federal required data elements, and it will significantly reduce data entry and paperwork. Important features include user support webinars, email performance alerts, live report generation, user-friendly interface, viewing of data in real time, automatic generation of Federal reports,*

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generation of the required Social Policy Research Associates U.S. Department of Labor report files, security and confidentiality of data, generation of routine management reports, extensive search functionality, and email notifications of actions required.

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2. Accountability, Research and Measurement Service

This service supports the statutory requirements of the Division of Accountability, Research and Measurement. The Integrated Education Data Service provides stakeholders - including, but not limited to, administrators, educators, parents, students, state leadership, and professional organizations - in public education with the capability of receiving timely, efficient, consistent responses to inquiries into Florida's Kindergarten through University education. In addition, follow-up data are provided on former students and others. The data is use to facilitate demographic and performance comparisons and demonstrates trends over time.

The following IT systems are constituent elements of this Strategic IT Service:

2.1 **K-20 Education Data Warehouse System** – *Provides a means to retrieve information from the DOE's prodigious data resources longitudinally. The EDW repository uses state of the art technology that will be leveraged to improve the processing environment for the K-12 and CC databases and better integrate them into the enterprise vision of the department.*

2.2 **Florida Education and Training Placement Information Program (FETPIP) System** – *It compiles, maintains, and disseminates   information concerning the educational histories, placement and employment, enlistments in the United States armed services, and other measures of success of former participants in state educational   and workforce development programs; reports on factors relating, but not limited, to the Ready to Work Certificate program and Industry Certification accountability measures that longitudinally evaluate progress.*

2.3 **Sunshine Connections System** - *Provides easy access for teachers   via the internet to free and unique data tools while minimizing paperwork and reporting requirements. This includes access to student assessment data and the automated individual education plans (IEP) system called the Portal to Exceptional Education Resources (PEER). It also provides teachers with immediate and interactive access to classroom management tools, student performance data, instructional strategies, and communication abilities with other teachers, curricular materials, and even professional development opportunities.*

2.4 **Portal to Exceptional Education Resources (PEER) System** - *Provides a standardized process for the provision of exceptional   student education services for all school districts in the state of Florida.*

K-12 Source Education Data Service

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The purpose of the K-12 student and staff data service is to collect, edit, and report data required to administer Florida's education programs. This includes state and federally mandated reporting requirements. State and federal funding are also administered through this service.

The following IT system is a constituent element of this Strategic IT Service:

2.5   **K-12 Student and Staff Database System** – *Collects uniform student and staff data from school districts - this includes eight student data surveys and four staff data surveys that provide snapshot information at the time of administration.*

Interfaces:

1) Educator Certification Technology Service
2) Florida Inventory of School Houses System
3) Highway Safety and Motor Vehicles

Community College Technical Center MIS Service

The purpose of the Community College Technical Center MIS Service is to provide management information systems support for multiple entities within the Department of Education. The service supports the development and maintenance of computer systems to collect and analyze Florida School Districts and Florida College System data. These systems are used to generate state and federal level reports, supply data to the K-20 Education Data Warehouse, provide information used for educational accountability, generate Performance Based Budgeting, and provide support to the Florida Legislature and the Florida State Board of Education.

The following IT systems are constituent elements of this Strategic IT Service:

2.6   **Community College Student Data System** - *Collects integrated statewide comprehensive management information system linking all levels of state education for educational decision-making*

2.7   **Community College Facilities and Capital Outlay Data System** - *Using the community college facilities and capital outlay database, the system generates reports involving the physical facilities of a college; these reports are used to make decisions which affect the future of the college facilities by determining the number of existing student stations and instructional capacity, for planning sites, for conducting the Educational Plant Survey, for identifying space needs used for the capital outlay budget request, and for generating funding needs for facilities depreciation.*

2.8   **Community College Personnel Data System** -*The system generates Annual Personnel Reports (APR) using the Personnel Database (PDB).*

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2.9 Community College Integrated Data System *- Provides data at the state level to fulfill state and federal reporting requirements and information to support budget and management decisions.*

2.10 Workforce Education Reporting System *- collects, analyzes and reports workforce education and secondary vocational data on students enrolled in postsecondary adult vocational and adult general education programs at their technical/vocational centers.*

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3. Nonpublic, Postsecondary Education Information Management Service

This service supports the statutory responsibilities of the Commission for Independent Education (Commission). The Commission provides the regulation and licensing of nonpublic, postsecondary educational institutions and for the consumer protection of their students. The Commission's Information Management System (CIMS) is a suite of applications which provides Commission staff with the necessary software to fulfill the requirements of Chapter 1005, Florida Statutes and Rule 6E, Florida Administrative Code. CIMS also serves as the central point for the collection and distribution of data regarding the institutions under the Commission's jurisdiction.

The following IT systems are constituent elements of this Strategic IT Service:

3.1 **CIMS Institutional Applications** – *This application assists in the management of staff workload, stores data, monitors all applicable materials throughout the regulatory process and produces all institutional letters, emails and licenses. The data stored and monitored includes applications for institutional licensure, renewal of licensure, modifications of licensure, recruitment agents, and Florida Department of Law Enforcement-conducted background checks for institutional administrators. The application also produces daily workload and ad-hoc reports for Commission staff.*

3.2 **CIMS Automated Agenda** – *This application produces an electronic document for each Commission meeting that contains a listing of all items that are required to be on the agenda and also includes links to electronic images of all supporting materials. All supporting documentation for each agenda are tracked and stored in the CIMS Documents Storage and Management application.*

3.3 **CIMS Student Complaints** – *This application assists in the management of staff workload, stores data, monitors all complaints received against nonpublic postsecondary institutions and produces all correspondence for distribution to students and institutions. The application also produces daily workload and ad-hoc reports for Commission staff.*

3.4 **CIMS On-site Visitations** – *This application assists staff in the scheduling and coordinating of inspections for nonpublic postsecondary institutions, stores data, monitors the status of on-site visit deficiencies found and produces all correspondence for distribution to institutions. The application generates a mobile version which is sent to staff in south Florida for use when conducting on-site visitations. The application also produces daily workload and ad-hoc reports for Commission staff.*

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3.5   CIMS Documents Storage and Management – *This application stores, manages and retrieves electronic images of student records from closed nonpublic postsecondary institutions, Commission agenda materials and all scanned materials and correspondence for institutions included in the CIMS system.*

3.6   CIMS Requests for Information – *This application produces generic and ad-hoc reports of information contained in the CIMS system for Department staff, other state agencies, legislative staff, and the general public upon request.*

3.7   CIMS Student Data Collection – *This web-based application (www.fldoe.org/cie/) collects data from nonpublic postsecondary institutions for the CIE Annual Student Data Collection and for the Florida Education and Training Placement Information Program (FETPIP). The CIE Annual Student Data Collection provides the necessary data to calculate placement and retention rates for licensed institutions to determine compliance with Rule 6E-2.004(10), F.A.C. and provides the legislature with student numbers by program that they may request. This application provides the avenue for Workforce Development Providers to participate in the FETPIP data collection. Participation in the FETPIP data collection is a requirement for those institutions who are Workforce Development Providers.*

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4. Blind Services Information Service

This service supports the statutory responsibilities of the Division of Blind Services (DBS). The purpose of the Blind Services Information Service is to support library patron loans, facilities inventory and expenditures, client services to individuals throughout the state who are blind, and enables the efficient management and administration of client and customer data for state and federal reporting purposes.

The Blind Services Information Service utilizes the defined systems to interface with their clients thorough adaptive technologies and to comply with the Federal and State reporting requirements.

The following IT systems are constituent elements of this Strategic IT Service:

4.1 *Keystone Library Automation System (KLAS) – KLAS is a web-based system that manages and processes data for more than 39,000 registered customers. It also generates over 1.7 million loans of Braille and recorded items.*

4.2 *Activity Web-based Activity Reporting Environment (AWARE) – AWARE is a web based system that enables DBS to manage all the services provided to all clients and potential clients. In addition to efficiently managing caseloads for our counselors, it also manages purchase orders made on behalf the clients. Also, the AWARE system and the data contained therein, allows us to meet our Federal Reporting requirements, as the Federal government requires us to report statistics on the cost and type of the services provided by DBS.*

Interfaces:

1) FLAIR - statewide financial system
2) Social Security Reimbursement Application

4.3 *Randolph Sheppard Vendor Program Database (RSVP) – RSVP is a database that tracks earnings and employment, facilities on federal, state and private property, vending locations under the interstate highway program and program expenditures.*

4.4 *Social Security Reimbursement Application (SSRA) – SSRA is an application that tracks and generates reports for the purpose of recovering funds expended in the course of assisting clients with successful case closures that are competitively employed and legally blind. This application identifies potential Social Security Reimbursement opportunities.*

Interfaces:

1) Agency for Workforce Innovation (AWI)

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2) State Verification Exchange System (SVES)
3) Activity Web-based Activity Reporting Environment

4.5 **Quality Performance information System (QPIS)** – *QPIS is a Data driven report system for management to generate federal reports and to track quality indicators, case management, financial, HR and other strategic management information.*

4.6 **Serotek** – *Serotek is a remote personal computer support system designed to work with adaptive technologies to assist DBS clients with personal computer and application issues.*

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5. Educator Certification Service

This service supports the statutory responsibilities of the State Board of Education. The purpose of the Educator Certification Services is to provide evidence that educators in the State of Florida are professionally qualified in order to protect the educational interests of students, parents, and the public at large. The Department has two certification processes to fulfill its statutory responsibility.

Educator Certification Technology Service

The purpose of Educator Certification Technology Service is to provide a means to ensure that school personnel in Florida for whom a certificate is required are highly-qualified and possess the credentials, knowledge, and skills necessary to allow the opportunity for a high-quality education in the public schools. The Bureau of Educator Certification (BEC) utilizes a suite of applications which allows teachers to access, apply and maintain Florida certification requirements.

The following IT systems are constituent elements of this Strategic IT Service:

5.1 **BEC Evaluation & Records System** – *documents, maintains, and evaluates applicant credentials; determines eligibility for issuance of a Florida Educator's Certificate.*

5.2 **BEC Document Imaging System** – *Stores digital images for retention of official records of all certification system information and transactions.*

5.3 **BEC Online Application System** – *Web-based system that captures submission of required certification application, updates of address of record; used to review application or certificate eligibility status; and provides public access to current certificate-holder information for determining proper teaching assignments.*

5.4 **BEC Partnership Access & Services System** – *Web-based system that provides public school districts access to employment history screening; captures program completion and other verifications, application and certificate renewal processing; and assists schools in recruiting high-quality instructional personnel.*

5.5 **BEC Telephony System** – *Interactive voice response (IVR) system that provides for processing self-directed applicant telephone inquiries which also integrates with Department telecommunication system for person-to-person customer assistance.*

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5.6   BEC E-Transcript System – *Internal application system that processes transcripts received electronically from postsecondary institutions.*

Interfaces:

1) Florida Statewide Automated Fingerprint-based Applicant Processing System (AFAPS) – interface for processing fingerprint-based background screenings
2) FDLE Applicant Checks – interface for receipt of background screening results
3) National Association of State Directors of Teacher Education and Certification (NASDTEC) Clearinghouse – interface for review of certificate/licensure sanctions imposed by other participating jurisdictions throughout North America
4) Govolution Velocity Payment System – interface for processing credit card payments for complete online application submission.
5) Florida Automated System for Transferring Educational Records (FASTER) – interface for electronic receipt of postsecondary transcripts
6) Evaluation Systems-Pearson Education Reports System – interface for electronic receipt of required Florida certification examination results
7) FLDOE SCHOOL CHOICE System – interface for Employment Screening of instructional personnel and school administrators for charter schools and private schools that accept scholarship students
8) FLDOE State Student Financial Assistance Database System – interface to provide certification and postsecondary academic achievement data for satisfying OSFA program requirements
9) FLDOE K-12 Student and Staff Database System – interface to provide certification information and data for statewide reporting
10) FLDOE Course Code Directory - interface for aligning certification requirements with public school instructional personnel assignments
11) Florida Department of Revenue Child Support Enforcement – interface for disclosing information relating to individuals who hold a Florida Educator's Certificate

Florida's Alternative Certification Program Service

The purpose of Florida District Alternative Certification Programs in Florida is to provide newly hired teachers with subject area expertise who hold a Florida Temporary Certificate with professional training in those competencies required for a Florida Professional Certificate. Section 1012.56 (8), Florida Statutes, requires each Florida school district to offer a competency-based, on-the-job alternative certification program that must be approved by the Florida Department of Education. In 2002-2003, The Florida Department of Education created an online Alternative Certification Program to assist district in meeting the statutory

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requirement. This Desire2Learn system program provides professional education preparation via distance learning as well as online assessor support and training. An online tracking tool was created for districts to monitor participants' progress through the program. In addition to the online tracking tool, an online data collection tool was created to streamline data collection within each district alternative certification program, including the year of admission, completion, and those participants exiting the program. All districts are required to enter participant data on their program throughout the year. This data is used for federal reporting, state legislative reporting requests, and to meet all District Alternative Certification Program reporting requirements as outlined in Statute and State Board of Education Rule 6A-5.066.

The following IT systems are constituent elements of this Strategic IT Service:

5.7   *Florida Alternative Certification System* *– Web-based system that provides tracking and data collection tools to support Florida's district alternative certification programs.*

5.8   *FACP Desire2Learn System* *– Online system that provides program components to teachers and districts participating in Florida's Alternative Certification Program.*

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6. Florida Academic Counseling and Tracking Students Service

This service supports the statutory responsibilities of the Division of Public Schools. The purpose of the Florida Academic Counseling and Tracking Students Service is to help students get ready, get in and get through college; help students discover their educational interests; create a 4-year ePersonal Education Plan (ePEP); find a college or degree program; apply for admissions; find out how to pay for college; and track their progress in college.

Students, parents and teachers utilize the FACTS.org components to access the current high school graduation and Bright Futures eligibility requirements.

The following IT systems are constituent elements of this Strategic IT Service:

6.1   ***ePEP System*** *– Creates a 4-year high school educational plan; assists students match their education goals based on graduating and whether they want to go to college or a career technical center; provides students access to their transcripts and courses they completed, comparing them to their educational plan; evaluates what a student has done relative to graduation requirements, Bright Futures Scholarship requirements and college admission requirements.*

Interface:

1) Bright Futures Online Transcript Entry and Evaluation Web System
2) School Rosters and course offerings

6.2   ***Student Activity System*** *– Matches student rosters for all the middle and high schools in Florida with the students' ePEP; assesses which students are on target and which need more personalized assistance.*

6.3   ***Find a College and/or Degree Program System*** *– Using variables (type of institution, 2-year or 4-year degree program, major, size, cost of tuition, housing, location, affiliations and sports) entered by students, searches a database to find the right educational institution fit for them.*

6.4   ***Admissions Application System*** *– A step-by-step process generates a common application, which can be completed one time and sent to multiple institutions.*

6.5   ***Advising Audits System*** *– Connects all the public postsecondary institutions, so students can view their transcript online and receive an evaluation or audit from any institution in any program; connects directly to the institutions' student record systems to retrieve the students transcripts and then applies the transcript against the transfer institutions audit system for a real-time evaluation; functionality allows students to change programs*

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or change schools and shows what courses will transfer and apply toward their degree; and the 2+2 audit feature informs AA degree-seeking community college students what they need to take in order to make a smooth transition to a 4-year program.

6.6   ***Transient Student Form System*** *– The Transient Student Form is an electronic process, through which a student receives approval from their home institution to take a course at the host institution. The transient form expedites their approval to take the course(s) that fit within their degree program and their admission to the host institution.*

6.7   ***Career Portfolio System*** *– The Career Portfolio is an interactive tool for Florida college students to record and evaluate experiences—both in and out of class. It stores a collection of student learning outcomes and career-related achievements to create an online presentation for faculty, potential employers, and graduate schools.*

6.8   ***Educator Preparation Institute (EPI) Portfolio System*** *– The EPI Portfolio is a modification of the Career Portfolio. It assesses students' competencies that are enrolled in the EPI programs. Students in an EPI program complete a portfolio, which is evaluated by faculty and upon completion of the program can be submitted to prospective schools for employment consideration.*

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7. Sunshine State Standards Support Service

This service supports the statutory responsibilities of the Division of Public Schools. The purpose of this service is to provide Web-based assessments and tutorial programs to support students and teachers in grades 3-12 in standards-based instruction to prepare for statewide assessments based on the Next Generation Sunshine State Standards.

FCAT Explorer and FOCUS are used by students to strengthen the critical skills outlined in the Sunshine State Standards and tested on the FCAT.

The following IT systems are constituent elements of this Strategic IT Service:

7.1 FCAT Explorer System – *Provides Web-based skills practice, feedback, and tutorial reinforcement through multidisciplinary content; student performance reports, and - for grades 3, 5, 6, and 10 (reading); for grades 5, 8, and Algebra 1 (math); and for grades 5, 8, and 11 (science), FCAT benchmarks-individualized, adaptive instructional support.*

7.2 FOCUS: Florida's Continuous Improvement Model (FCIM) System – *The Web-based system is currently used by students in grades 3-11 to take mini assessments in reading, math and science (new development in fiscal year 2010-2011 is to align mini assessments for 5th grade, 8th grade, and Biology 1 in science to Next Generation Sunshine State Standards for Science); system also provides teacher with functionality to schedule assessment periods monitor student progress.*

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8. School and District Improvement, Assistance, and Intervention Plans Service

This service supports the statutory responsibilities of the Division of Public Schools' Bureau of School Improvement. The purpose of the School and District Improvement, Assistance, and Intervention Plans Service is to provide a means for school districts to develop and document a system of school improvement and educational accountability that addresses the academic achievement needs of its schools. School districts are required to annually approve and ensure implementation of new, amended, or continuing school improvement plans for schools in the district.

The School and District Improvement, Assistance, and Intervention Plans Service utilizes its Web-based systems to allow authorized school district users to access, create and update their individual plans to improve student performance.

The following IT systems are constituent elements of this Strategic IT Service:

8.1 **School Improvement Plan Template System** - *It is a Web-based template that provides an outline of the planning requirements for schools graded D or F and other schools in need of improvement; it captures the online plans that address data analysis, objectives, strategies, and professional development for content areas, highly qualified teachers and administrators, parent involvement, secondary school reform, and allocation of resources.*

8.2 **District Improvement, Assistance, and Intervention Plan System** – *It is a Web-based template that provides an outline of the planning requirements for districts with schools graded D or F and schools in need of improvement; it captures these plans and outlines the student achievement targets, evidence-based programs, professional development, fundamental teaching and learning needs, parent involvement, and the specific supports provided to low performing schools.*

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9. Rehabilitation and Reemployment Service

This service supports the statutory responsibilities of the Division of Vocational Rehabilitation. The purpose of the Rehabilitation and Reemployment Service is to support eligible customers achieve an employment goal through Florida employers recognizing the value of including individuals with disabilities in the workforce and provide equal opportunity for individuals with disabilities in meeting the demand for a well trained and skilled workforce.

Automated Rehabilitation and Medical Information Service

The purpose of the Automated Rehabilitation and Medical Information Service program is to assist staff in the delivery of effective rehabilitation and reemployment services to injured workers and to facilitate outreach to our various stakeholders in order to better serve our customers.

The following modules are constituent elements of this Strategic IT Service:

9.1 Automated Rehabilitation and Medical Information System (ARAMIS) Profile Management Module – *Maintains information on the various types of profiles of both internal and external customers, including injured employees, employers, insurance carriers, third party administrators, BRRS Qualified Rehabilitation Providers (QRPs), rehabilitation companies, medical providers, judges' offices, law firms, attorneys, government agencies, and vendors. It also maintains relationship links between companies and employees and address history, contact information (phone, fax, email, etc.), and a journal of all BRRS-related activities that take place with the company or person.*

9.2 Automated Rehabilitation and Medical Information System (ARAMIS) Client Case Management Module – *Manages a client's case from the time the case is opened until it is closed, tracks services provided to the client, and stores case-related documents.*

9.3 ARAMIS Provider Certification Module – *Maintains a directory of each qualified public and private rehabilitation provider, facility, and agency.*

Interface:

1) Certified Qualified Rehabilitation Provider Website
2) Rehab BladeRunner Program

9.4 ARAMIS Marketing and Employer Relations Modules – *Tracks contacts with external entities to secure referrals of injured workers (Marketing) and*

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to establish an environment where placement of these injured workers can be facilitated (Employer Relations).

9.5   ARAMIS Reports and Letter Generator Module – *Generates reports for program management and automated letters to external customers.*

9.6   ARAMIS Referral Management Module *– Manages the self-referrals of injured workers via the Injured Employee (IE) Referrals Website.*

Interface:

1) Injured Employee (IE) Orientation Website

9.7   ARAMIS Mail and E-mail Merge Module *– Manages letters and e-mails to external customers who have profiles in the ARAMIS system.*

9.8   ARAMIS Reemployment Services (RS) Fiscal Module *– Manages all financial aspects of client services, both at a macro level (district wide budget tracking and management) and at a micro level (case-specific spending tracking for each fiscal year). It features electronic approvals for encumbering funds on each case, electronic invoice processing and approvals, as well as management of the round-robin selection process for selecting external QRPs to provide services.*

9.9   ARAMIS.Net Forms Data Entry Module *– Manages the data entered by internal staff for the Reemployment Status Review Form (DWC-22) and the Reemployment Services Billing Form (DWC-21).*

9.10   ARAMIS.Net Survey Reporting Module *- Generates survey invitation e-mails at the users' request and produces survey reports.*

9.11   Bureau of Rehabilitation & Reemployment Services (BRRS) Web Portal *– Enables external customers to (1) input the BRRS forms Reemployment Status Review Form (DWC-22) and the Reemployment Services Billing Form (DWC-21); (2) refer injured workers for BRRS services with the Request for Screening Form (DWC-23); and, (3) upload case-related documents directly into an injured worker's case. It also provides a reporting feature to monitor the processing of forms and an automated e-mail feature to communicate the status of forms and documents.*

Interface:

1) ARAMIS
2) ARAMIS.Net Forms Data Entry Module

9.12   Certified Qualified Rehabilitation Provider Website – *Provides an up-to-date listing of BRRS-approved Qualified Rehabilitation Providers to external customers*

Interface:

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1) ARAMIS Provider Certification Module

9.13 Injured Employee (IE) Orientation Website – *Enables injured workers to learn about BRRS programs and services and to submit a Request for Screening Form (DWC-23).*

9.14 Qualified Rehabilitation Provider (QRP) Workshop and Quiz Website – *Allows the QRPs to complete the workshop and quiz required for initial and biennial certification as a BRRS-approved QRP.*

9.15 Budget and Expense System - *Enables bureau management and the Central Office Fiscal Staff to enter and track budget expenditures. It allows funds to be electronically "encumbered" (planned spending) and track entered invoices (actual spending). It provides a real-time view of the current financial status of the bureau, as well as projecting the financial status when the encumbered funds are spent. It also allows the district supervisors to individually review the budget expenditures for their districts so that they can carefully monitor their remaining budgets and request adjustments within a budget category when necessary.*

Interface:
1) ARAMIS

9.16 Rehab BladeRunner Program - *Runs all of the automated scheduled jobs and reports for ARAMIS and the Web Portal. There are monthly, weekly, nightly, and real-time jobs that are run by this program to perform various automated tasks.*

Interface:
1) ARAMIS
2) BRRS Web Portal

Rehabilitation Information Management Service

The purpose of this service is to assist eligible individuals with disabilities obtain or maintain employment; provide for required state and federal reports, program analysis and continuous improvement, fiscal tracking, and caseload management.

The following IT systems are constituent elements of this Strategic IT Service:

9.17 Customer Information System – *Collects federally required information related to each individual who applies to Vocational Rehabilitation for services, such as demographic information, address, alias names, contacts made by the counselor, and any employment history of the customer prior to services.*

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9.18 **Case Information System** - *Collects data necessary for both state and federal reports; develops Individualized Plans for Employment; interfaces with employee performance and evaluation system.*

9.19 **Case Management System** - *Assists Vocational Rehabilitation employees with customer case management; records of case notes and reviews; and provides alerts for case requirements.*

9.20 **Administrative Purposes System** – *Provides information necessary to administer the Vocational Rehabilitation program.*

9.21 **Budget Allocation System** – *Tracks and displays statewide budget allocations and the financial status of all state and federal funding sources.*

9.22 **Employer Management System** – *Captures information related to services provided to employers of customers.*

9.23 **Technology System** – *Tracks information about referrals to and provision of rehabilitation technology services.*

9.23 **Authorizations System** – *Stores approved client services; feature provides ability to search for services using a number of different criteria.*

9.24 **Vendor Management System** – *Collects and stores qualified vendors for the Vocational Rehabilitation program; edits date to ensure that vendors may only be selected for the services for which they are approved; tracks revenues sources by grant; tracks contracts with providers for employment services; provides data matching with the Agency for Health Care Administration, the Department of Children and Families, the Department of Education, the Department of Health, and the Department of Business and Professional Regulation; receives daily batch files from SPURS with information on vendors to update the system.*

9.25 **Code Tables System** – *Collects and stores federally defined fee code for each service provided.*

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10. Educational Facilities Information Service

This service supports the constitutional and statutory responsibilities of the Office of Educational Facilities. This service enables the efficient management and administration of educational facilities and all land and real properties owned or acquired under a long-term lease agreement. It supports the facilities inventory, needs assessment, funding, and capital project planning and tracking to meet the educational housing needs of students, staff, and faculties.

The EFIS systems are used by public school districts, community colleges and universities. The EFIS systems are used by the Office of Educational Facilities staff to assist in their review of educational facilities construction documents, technical assistance, and code interpretation; training in occupancy inspections; training and technical assistance for Uniform Building Code Inspector certification; safety, health, maintenance, and environmental issues.

The following IT systems are constituent elements of this Strategic IT Service:

10.1 Florida Inventory of School Houses (FISH) System – *It is a web-based system that collects and stores data that gives internal and external users access to an inventory of all publicly owned or long-term leased facilities in each school district, the Florida School for the Deaf and the Blind, and university laboratory schools. It generates listings of all land, buildings, rooms, classrooms, capacities, conditions, and other vital facilities information for managing public school facility information.*

Interfaces:

1) 5-Year Facilities Work Plan System
2) Educational Plant Survey - Public Schools System
3) K-12 Student and Staff Database System
4) Project Tracking System

10.2 Educational Plant Survey—Public Schools System – *It is a web-based system used to systematically study all educational facilities and assess the need for new construction, remodeling, and renovation to house the projected student population of all publicly owned or long-term leased facilities in each school district, the Florida School for the Deaf and the Blind, and the university laboratory schools.*

Interfaces:

1) 5-Year Facilities Work Plan System
2) Project Tracking System
3) Florida Inventory of School Houses (FISH) System

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10.3 **5-Year Facilities Work Plan System** *– It is a web-based system that generates a statutorily required plan for the public school educational facilities expenditures and revenues needed for new construction, remodeling, and renovation.*

Interfaces:

1) Florida Inventory of School Houses (FISH) System
2) Educational Plant Survey - Public Schools System

10.4 **Project Tracking System** *– It is a web-based system that tracks all construction, remodeling, and renovation projects in each school district, the Florida School for the Deaf and the Blind, the university laboratory schools, and all community colleges.*

Interfaces:

1) Florida Inventory of School Houses (FISH) System
2) Educational Plant Survey - Public Schools System
3) Educational Plant Survey - Community College System

10.5 **Educational Plant Survey—Community Colleges System** *– It is a web-based system used to systematically study all community college facilities and assess the need for new construction, remodeling, and renovation to house the projected student population of all community colleges.*

10.6 **School Capital Outlay Accounting (SCOA) System** *– It is a web-based system used to manage capital outlay revenue information, capital outlay bonds, and the reporting of capital outlay of all public schools districts and community colleges.*

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11. School Business Service

This service supports the statutory and regulatory responsibilities of the Food and Nutrition Management Section, the Office of Funding and Financial Reporting, and the School Transportation Management Section. School Business Services provides leadership, assistance, training, and monitoring for Florida school districts related to business operations. The major service areas include food and nutrition management, funding and financial reporting, and school transportation management.

Food and Nutrition Management Service

The Food and Nutrition Management Service is essential to the Food and Nutrition Management Section's commitment to facilitate high-quality nutrition programs that support the growth and development of Florida's children. In fiscal year 2009-10 approximately 395 million meals were served. The Child and Nutrition Program 2000 (CNP2000) is the software used by the Food and Nutrition Management Section to administer the federally funded child nutrition programs in Florida's public schools, private schools, and residential child care institutions. It is needed to maintain an accurate listing of sponsor applications, process claims for meal reimbursements, and maintain other data pertinent to the administration of these programs.

The following are modules of this strategic information technology (IT) service:

11.1 National School Lunch Application – *The National School Lunch application supports business processes systematically to ensure that distributions are made according to federal guidelines, including Title 7 Code of Federal Regulations (CFR) 210. This module includes the School Breakfast, After School Snack, and Fresh Fruit and Vegetable Programs.*

11.2 The Special Milk Application System – *The Special Milk application supports business processes systematically to ensure that distributions are made according to federal guidelines, including 7 CFR 215. General and special cash assistance are used to encourage consumption of fluid milk in non-profit institutions devoted to the care and training of children that do not participate in the National School Lunch Program.*

11.3 The Summer Food Service Application System – *The Summer Food Service application supports business processes to ensure that distributions are made according to federal guidelines, including 7 CFR 225. This is assistance from the United States Department of Agriculture through grants-in-aid to conduct non-profit food service programs for children from needy areas during the summer months and at other approved times.*

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11.4 The Seamless Summer Application – *The Seamless Summer Food Service application supports business processes to ensure that distributions are made according to federal guidelines, including 7 CFR 210 and 7 CRF 225. This application provides assistance from the United States Department of Agriculture through grants-in-aid to conduct non-profit food service programs for children from needy areas during the summer months.*

11.5 The Core - *The Core supports business processes including accounting, security, reporting, and maintenance of the CNP2000 system.*

The CNP2000 interfaces with the following federal program:

1) **Food Programs Reporting Service (FPRS)** - The purpose of FPRS is to provide federal reports through a congressionally mandated electronic process from the Florida Department of Education to the United States Department of Agriculture. Reports are manually entered into the FPRS system.

Funding and Financial Reporting Service

The Funding and Financial Reporting Service is essential to Office of Funding and Financial Reporting in the collection of full-time equivalent (FTE) student information and financial information from school districts. The FTE information is used to allocate state funds for school district operating expenses through the Florida Education Finance Program (FEFP), for the class size reduction categorical, for capital outlay allocation formulas, and to determine compliance with class size reduction requirements. The financial information is used to meet state and federal reporting requirements.

The following IT systems are constituent elements of this strategic IT service:

11.6 FTE Reporting System – *Edits, aggregates, and nulls FTE students from Surveys 1, 2, 3, 4, and 5 for use in the calculation of the FEFP and class size reduction categorical funding and compliance measurement.*

11.7 FTE Forecasting System – *Collects district information pertinent to projecting student enrollment and incorporates this information in models that are used to project future K-12 public school enrollment.*

11.8 Annual Financial Report System - *Generates reports of revenues, expenditures, and changes in fund balance by fund, a schedule of state categorical program revenues and expenditures, and a schedule of selected sub-object expenditure data for each school district.*

11.9 District Summary Budget System – *Generates a report of estimated revenues, expenditures, and fund balance by fund, and also includes the gross taxable property value and millages levied for each school district.*

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11.**10 Program Cost Report System –** *Generates reports of operating expenditure data by program at both the school and district level for each school district.*

11.**11 Transparency Florida –** *School districts budgets, school district annual financial statements, and both school level and district level program cost reports are made available to comply with Chapter 2009-74 Laws of Florida, the Transparency Florida Act.*

11.12 Return on Investment – *Supplies various financial and staff data on a visual dashboard.*

School Transportation Management Service

The School Transportation Management service is essential to the School Transportation Management Section's providing leadership, assistance, and training for school districts and other clients to ensure safe and efficient transportation of Florida's public school students. This section is also responsible for monitoring school district transportation programs for compliance with laws, rules, and industry campaigns pertaining to safety. In fiscal year 2009-10, approximately 1 million students were transported.

11.13 School Bus Accident Reports – *Collects information from districts on school bus accidents in accordance with reporting criteria. Used to generate reports that enable analysis of trends to determine training and safety countermeasures, as well as summary information to respond to media inquiries.*

11.14 School Bus Driver Records – *Provides records retrieval and reporting mechanism, including weekly updates, for school district review of driving infractions in Florida Department of Highway Safety and Motor Vehicles database. Used to monitor and ensure school bus operators meet locally defined criteria for safe driving and that commercial driver licenses have not been suspended or revoked.*

11.15 School Bus Inventory – *Provides information on key aspects of functions, including identifying vehicles that are subject to vehicle safety recalls and repair campaigns instituted by manufacturers to ensure correction of potential vehicle defects that might compromise safety.*

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12. Student Financial Assistant Services

This service supports the statutory responsibilities of the Office of Student Financial Assistance (OSFA). The purpose of the Student Financial Assistance Service is to facilitate access to higher education by providing exemplary customer attention, comprehensive financial aid information, and convenient and efficient products.

OSFA is the state of Florida designated guaranty agency. As the guaranty agency, OSFA has guaranteed Federal Family Education Loans for more than 30 years.

State Student Financial Assistant Database Service

The purpose of this service is to provide state authorized scholarships and grants to students and teachers to assist them with the funding of their postsecondary education.

The State Student Financial Assistance Database Service utilizes the SSFAD system which allows students and parents to access, research and apply for financial assistance for postsecondary education. Additionally, school personnel such as teachers and guidance counselors the information necessary to advise students about financial aid for postsecondary education.

The following IT systems are constituent elements of this Strategic IT Service:

12.1 State Student Financial Assistance Database (SSFAD) Web System
Allocates appropriated funds to participating postsecondary institutions for the grants and scholarships that are funded and governed by Florida Statutes; accepts and evaluates applications from students and professionals applying for scholarships and grants; produces and disseminates eligibility information; collects disbursement information, student grades and hours attended from the postsecondary institutions for the purpose of determining ongoing eligibility. There is an internal and an external web application.

Interfaces:

1) K-20 Education Data Warehouse
2) Bright Futures Online Transcript Entry and Evaluation Web System
3) DOE Teacher Certification System
4) Department of Health
5) Florida Post-Secondary Institutions
6) Social Security Administration System (SSA.gov)
7) Disabled Veterans Administration Certification File

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12.2 State Student Financial Assistance Database (SSFAD) Reports System *– a web application that is used to create reports using SQL Server Reporting Services, and is accessible only by OSFA staff.*

12.3 Bright Futures Online Transcript Entry and Evaluation Web System *– collects high school transcripts and stores them in a DB2.*

Interfaces:

1) State Student Financial Assistance Database Oracle Forms System
2) ePEP System
3) Florida Automated System for Transferring Educational Records (FASTER)

Federal Family Education Loan Program (FFELP) Service

The objective of the FFELP is to encourage lenders such as banks, credit unions, savings and loan associations, pension funds, insurance companies, and schools to make loans to vocational, undergraduate, and graduate students enrolled at eligible postsecondary institutions to help pay for educational expenses.

Additionally, the purpose of FFELP is to authorize State or private non-profit guaranty agencies entities, such as OSFA, to insure loans. The program also provides for these loans to be reinsured by the Federal government and the guaranty agencies to receive federal funding for the administrative services provided.

The following IT systems are constituent elements of this Strategic IT Service:

12.4 FFEL Program Mainframe System *– the mainframe-based system; collects information submitted by lenders, loan servicing organizations and other program participants, including data relating to borrower and loan demographic, lender and postsecondary institution information, borrower payment history, borrower account history by loan, including collections, wage garnishment, treasury offset, refunds, and cancellations. The system processes claims, loan maintenance, collections, default aversion, and other functions.*

Interfaces:

1) Bank of America Online Payment System
2) Department of Financial Services (employer information)
3) Internal Revenue Service (tax offset data for defaulted borrowers)
4) United States Department of Education
5) Department of Lottery
6) Florida Agency for Workforce Innovation
7) Florida Post-Secondary institutions, lenders, and loan servicers
8) National Student Loan Database System (NSLDS)

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12.5 Entrance and Exit Counseling System – *provides students with the ability to complete required entrance and exit counseling in order for them to obtain FFEL Program loans.*

12.6 OSFA Training System – *provides information on OSFA's student financial assistance training opportunities. The system allows an interested party (school, staff, lender, etc.) to register for any available training class.*

12.7 Administrative Wage Garnishment – *a web application that automates the borrower wage garnishment process and interfaces with the Agency for Workforce Innovation.*

12.8 Paid in Full – *a web application that process defaulted loans that are managed by OSFA that are paid in full, and produces the required letters and documentation.*

12.9 FFELP Reports – *a web application that is used to create reports using SQL Server Reporting Services, and is accessible only by OSFA staff and external FFELP system users.*

12.10 Borrower Inquiry – *a web application that is used by borrowers to obtain updated loan information.*

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13. Automated Student Record Exchange Service

This service supports the statutory responsibilities of the State Board of Education. The Automated Student Record Exchange Service facilitates the secure and timely exchange of student transcripts and test scores between Florida public educational institutions, the Florida Department of Education, federal educational programs, and those private and/or out-of-state educational institutions with which Florida public institutions wish to exchange student information.

FASTER is an electronic mail system in which the "messages" are the requests for transcripts and the responses to these requests by which student records and transcripts are electronically exchanged among educational institutions. Currently, the System can be used to transfer four kinds of student records: Interdistrict Records (and Bright Futures, High School Academic Evaluations, and Talented Twenty Records); Secondary Transcripts (and Bright Futures, High School Academic Evaluations, and Talented Twenty Records); Technical Center Transcripts; and, Postsecondary Transcripts (and Teacher Certification, Dual Enrollment and Postsecondary Feedback).

The following IT systems are constituent elements of this Strategic IT Service:

13.1 *Florida Automated System for Transferring Educational Records (FASTER)* – *It is a batch system with which encrypted transcripts and requests for transcripts are exchanged between Florida public schools, state colleges and universities, the Department, Florida private educational institutions, educational institutions outside of Florida, and the Federal Migrant Student Information Exchange. Information is exchanged using both proprietary and ANSI standard formats.*

Interfaces:

1) BEC E-Transcript System
2) Bright Futures Online Transcript Entry and Evaluation Web System
3) Migrant Student Exchange System

13.2 *ACT/SAT Test Score Repository System* – *It is a batch system used to receive and store all ACT and SAT scores for tests taken by students in Florida or by students who have asked the testing agencies to send their scores to Florida state colleges and universities. These scores can then be retrieved by authorized Florida public school districts, state colleges and universities, and the Florida Department of Education.*

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14. Florida Assessment for Instruction in Reading Service

This service supports the statutory responsibilities of the Division of Public Schools. The purpose of the Florida Assessments for Instruction in Reading (FAIR) Service broadens the use of technology to better assist schools. The K-2 assessments have a web-based score entry component and scores from the grades 3-12 computerized assessments are directly imported into the Progress Monitoring and Reporting Network (PMRN). Use of the PMRN, Florida's Web-based data management system for the reporting of student gains in reading, is open to all Florida schools that follow Florida's reading assessment schedule.

Schools must register to use the PMRN for reporting scores from the FAIR system, including scores received from the K-2 Electronic Scoring Tool (K-2 EST) and the 3-12 Web-based Assessment Module (3-12 WAM). Schools using the PMRN to report hours through the Professional Development Log for Reading/Literacy Coaches (Coach's Log) must also register.

The following IT systems are constituent elements of this Strategic IT Service:

14.1 K-2 Electronic Scoring Tool – *Provides a means to retrieve information in order to improve the reliability of scoring and timing, increase ease of following the task flow, and prevent transcription errors, the K-2 Electronic Scoring Tool (K-2 EST) was developed.*

14.2 3-12 Web-based Assessment Modules – *The 3-12 Web-based Assessment Module (3-12 WAM) is the online tool that delivers the Florida Assessments for Instruction in Reading (FAIR) to students in grades 3 through 12. The 3-12 WAM administers the appropriate tasks to each student and records the data in the PMRN, where the reports are generated*

14.3 Progress Monitoring and Reporting Network – *A Web-based data management system for recording and reporting student data from the Florida Assessments for Instruction in Reading. The primary function of the PMRN is to provide easily accessible, reliable information to Florida educators about their students' progress in learning to read. Educators require timely and accurate data about each student's progress in acquiring critical reading skills to effectively plan classroom instruction and provide timely and appropriate interventions.*

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15. Independent Education and Parental Choice Service

This service supports the statutory responsibilities of the State Board of Education. The application suite serving Independent Education and Parental Choice programs provides services to multiple stakeholders, including: Parents, DOE Administrators, Private Schools, District Administrators, and Scholarship Funding Organizations, Charter Schools, and Voluntary Public School Choice Parent Resource Center staff. Services provided include scholarship application processes, private school enrollment and scholarship payment, district data management tools, school accountability reports, data collection and reporting, and DOE clerical and administrative tools. In addition there is a public web site component providing information to the public about Independent Education and Parental Choice programs.

The following IT systems are constituent elements of this Strategic IT Service:

15.1 Charter School Accountability Report - *Section 1002.33, F.S. requires Charter Schools to submit annual accountability data. The Accountability Report Service allows Charter Schools submit this data online.*

15.2 Private School Annual Survey - *Section 1002.42, F.S. requires Private Schools to submit annual student demographic data and staff data. The Annual Survey Service allows Private Schools to submit this data online.*

15.3 Private School Compliance Survey - *Rule 6A-6.03315, F.A.C. requires Private Schools to submit an annual Compliance Survey reporting facility inspections, staff background checks, and student health and immunization data. The Compliance Survey Service allows Private Schools to submit this data online.*

15.4 VPSC Student Data Interface - *The VPSC Student Data Service allows Parent Resource Centers to manage applications to participate in the Voluntary Public School Choice program. The service also allows districts to upload VPSC participant data.*

15.5 McKay Student Enrollment Functions - *Private Schools are required to maintain student enrollment data through the Department database. The Student Enrollment Service allows Private Schools to complete these tasks online.*

15.6 McKay Scholarship Application Service - *Parents may submit an application for a McKay Scholarship through the School Choice web application. Once submitted, districts use this service to update the eligibility status of the student.*

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15.7 McKay Scholarship Payment System - *The McKay Scholarship Payment Service processes scholarship payment data and generates reports of student payment amounts.*

15.8 Department Administrator Tools - *These services assist DOE Administrators in their management of the McKay, Charter School, VPSC, and FTC programs. Tools include a Call Tracking Application, School and District Management Tools, and various Data Reporting Tools.*

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16. Public Education Initiatives Service

This service supports the statutory responsibilities of the State Board of Education. The online applications provide a means for the Department, State Education Agencies (SEA), Local Education Agencies (LEA) and other Supplemental Education Providers (SEP) to manage, monitor and report on public education initiatives.

The following IT systems are constituent elements of this Strategic IT Service:

16.1 *Race to the Top* – *Online application for the Local Education Agency to submit their budget and quarterly proposed expenditures. Phase II of the application will provide an online format for LEAs to provide quarterly detail for work plans, and strategic plans.*

16.2 *No Child Left Behind (NCLB) Title Applications* - *Online applications for LEAs to apply for NCLB federal funds. Recipients can submit budgets and program requirements for the following initiatives:*

Title I, Part A, is intended to help ensure that all children have the opportunity to obtain a high-quality education and reach proficiency on challenging state academic standards and assessments. As the largest initiative supporting elementary and secondary education, Title I targets these resources to the districts and schools where the needs are greatest.

Title I Part A: Public School Options (PSO)
The mission of this initiative is to lead statewide efforts to close the achievement gaps affecting students whose educational opportunities are limited by low-performing schools, to increase awareness among parents and other community members about public school options in Florida and to ensure all students are well-served and No Student Is Left Behind.

Title I Part C: Migrant Education Program (MEP)
The purpose of this initiative is to ensure that the special educational needs of migrant children are identified and addressed. This program supports high-quality and comprehensive educational programs for migrant children in order to help reduce the educational disruptions and other education related problems that result from frequent moves.

Title I Part D: Neglected, Delinquent, and At-Risk Education Program (N&D)
The purpose of Prevention and Intervention initiatives for Children and Youth who are Neglected, Delinquent, or At-Risk is to improve educational services for children and youth in local and State institutions for neglected or delinquent children and youth so that such children and youth have the

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opportunity to meet the same challenging State academic content standards and challenging State student academic achievement standards that all children in the State are expected to meet.

Title VI: Rural & Low Income Schools Program (RLIS)
The purpose of this initiative is to address the unique needs of rural local educational agencies (LEAs). RLIS provides additional resources to assist rural LEAs in increasing student achievement and meet the goals of Title VI.

Title X: Homeless Education Program (HEP)
The McKinney-Vento Education for Homeless Children and Youth initiative is designed to address the problems that homeless children and youth have faced in enrolling, attending, and succeeding in school. Under this program, state educational agencies must ensure that each homeless child and youth has equal access to the same free, appropriate public education, including a public preschool education, as other children and youth.

16.3 NCLB Title Monitoring *– The Monitoring System is designed to provide LEAs and State Agencies with the ability to submit work papers, upload supporting documentation, and complete System Improvement Plans.*

16.4 School Improvement *– School Improvement is authorized under section 1003(g) of Title I of the Elementary and Secondary Education Act of 1965 (Title I or ESEA). This initiative, through state educational agencies (SEAs), to local educational agencies (LEAs) for use in Florida's persistently lowest-performing schools that demonstrate the greatest need for the funds and the strongest commitment to use the funds to provide adequate resources in order to raise substantially the achievement of their students so as to enable the schools to make adequate yearly progress and exit improvement status.*

16.5 IDEA - *Individuals with Disabilities Education Act (IDEA) is a law ensuring services to children with disabilities throughout the nation. Florida school districts, university research schools, and other agencies providing educational programs and services to students with disabilities received entitlement grants to aid in the effort to educate students with disabilities.*

16.6 FDLRS Associate Center Discretionary *- Florida Diagnostic and Learning Resources System Associate Centers (FDLRS) initiative provides diagnostic and instructional support services to district exceptional student education programs and families of students with exceptionalities statewide.*

16.7 Supplemental Education Service (SES) Providers *- An online application suite for request and review process, and directory of providers. Non-profit, for-profit entity or school district to apply for funds to become a state-approved supplemental educational service provider. Applications are submitted, reviewed, and approved through a secure site. A searchable directory of approved providers is available for the public.*

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16.8 Applications and Reporting – *Online applications and reporting for recipients to submit their budgets for applications and quarterly stimulus expenditure reports, as required by the Federal Government.*

16.9 Workforce Competitive Review – *Online processes for Department to track, review, approve, and generate reports for Workforce competitive initiatives.*

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Dept/Agency: **Education**

Submitted by: **David Stokes**

Phone: **(850) 245-9326**

Date submitted: **October 15, 2010**

1. Career and Adult Education Service

Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for specific direction on how to complete this document.

Identify all major IT application systems (custom developed or commercial software) that are included (in whole or part) in this IT Service:		
1	GED Scoring System	5	NC-Pearson Scanner
2	CHOICES System	6	
3	ScanTools	7	
4	Crystal Reports	8	

1. **IT Service Definition**

    1.1.1. Provide the definition of this service as identified on Form SC2 (Strategic IT Service Catalog).

    This service supports the statutory responsibilities of the Division of Career and Adult Education. The purpose of the Career and Adult Education Service is to assist adult students to achieve increased literacy, career-technical preparation and employability by providing adult education programs from literacy level 0 to 12.9 for English and non-English speakers; provide assessment and testing programs to increase accountability monitor progress and award diplomas; and provide an employment research resource which enables adult students to set clear goals for achievement.

    The Career and Adult Education Service utilizes the GED system which allows authorized Department users access to the system through their Windows network login and a web-based application, CHOICES, that is available to both Department and district users. CRD is an commercial-off-the-shelf system which meets the data collection and reporting needs of the Adult Migrant Program and Services.

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

    ☑ Central IT staff
    ☑ Program staff
    ☐ Other state agency *(non-primary data center)*
    ☐ Other External Service Provider *(specify)*
    ☐ Northwood Shared Resource Center
    ☐ Southwood Shared Resource Center
    ☐ Northwest Regional Data Center

    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 5.3)

    1.4. Please identify the number of users of this service.   Approx. 51,146

    1.5. How many locations currently host this service?   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)   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?

Agency would need to find a vendor who could provide the same or greater level of service for less than the current cost.

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:

National GED Testing Service contract requires DOE to provide a minimum level of service in order to continue being a scoring site.

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)   0700-1800 M-F

3.2.1.2.   Back-office-facing components of this IT service (batch and maintenance) None

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)**?   None

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

Customer complaints due to inability to access data.

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

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

Section 1004.02(1) through (27), F.S., Section 1008.41(1) F.S., Section 20.15(2)(c), F.S.; SBR 6A-6.021 State of Florida High School Diplomas, Sections 1001.02 and 1003.435(1)(5), F.S.;; Section 1003.4156(1)(1)5, F. S. General Requirements for Middle Grades Promotion.

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 _____

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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:

20 U.S.C. § 1232g; 34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA); Section 282.318 F.S.; Chapter 60DD-2 F.A.C. Florida Information Resource Security Policies and Standards

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:

A yearly report of GED testing data is provided to the *Division of Accountability, Research, and Measurement Colleges* for student tracking purposes and a report is provided to bureau chief as requested.

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)*

The GED application and scoring system is past-due for upgrades and needs to be updated to handle the volume of testing and scoring.

4.2.2. List any significant projects that are underway or planned to upgrade or enhance any system, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete
GED Contract for Scoring (comprehensive)	Outsourcing of GED test scoring functions.	7/1/2011	12/31/2015	$1,400,000

5. Additional Information

5.1. Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

GED – Trust Fund; CHOICES – Trust Fund

5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

N/A

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5.3. Other pertinent information related to this service

N/A

Dept/Agency:	**Education**		
Submitted by:	**David Stokes, Chief Information Officer**		
Phone:	**(850) 245-9326**		
Date submitted:	**October 15, 2010**		

2. Accountability, Research & Measurement (ARM) Service

Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for specific direction on how to complete this document.

Identify all major IT application systems (custom developed or commercial software) that are included (in whole or part) in this IT Service:			
1	K-20 Education Data Warehouse	12	IBM Mainframe
2	Florida Education & Training Placement Information Program	13	IBM DB2 and Datastage
3	Sunshine Connections	14	Mainframe SAS
4	Portal to Exceptional Education Resources	15	SAS Intelligence Platform
5	K-12 Student & Staff Database	16	Microsoft SQL 2005
6	Community College Student Data System	17	Oracle 10G
7	Community College Facilities & Capital Outlay Data System	18	Dell Servers
8	Community College Personnel Data System	19	Microsoft SQL Server 2005
9	Community College Integrated Data System	20	Easytiev
10	Workforce Education Reporting System		
11	Postsecondary Education Readiness Test Data Repository		

1. **IT Service Definition**

    1.1.1. Provide the definition of this service as identified on Form SC2 (Strategic IT Service Catalog).

    This service supports the statutory requirements of the Division of Accountability, Research and Measurement. The Integrated Education Data Service provides stakeholders - including, but not limited to, administrators, educators, parents, students, state leadership, and professional organizations - in public education with the capability of receiving timely, efficient, consistent responses to inquiries into Florida's Kindergarten through University education. In addition, follow-up data are provided on former students and others. The data is use to facilitate demographic and performance comparisons and demonstrates trends over time.

    The purpose of the K-12 student and staff data service is to collect, edit, and report data required to administer Florida's education programs. This includes state and federally mandated reporting requirements. State and federal funding are also administered through this service.

    The purpose of the Community College Technical Center MIS Service is to provide management information systems support for multiple entities within the Department of Education. The service supports the development and maintenance of computer systems to collect and analyze Florida School Districts and Florida College System data. These systems are used to generate state and federal level reports, supply data to the K-20 Education Data Warehouse, provide information used

for educational accountability, generate Performance Based Budgeting, and provide support to the Florida Legislature and the Florida State Board of Education.

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

☑ Central IT staff   ☐ Northwood Shared Resource Center

☑ Program staff   ☑ Southwood Shared Resource Center

☐ Other state agency *(non-primary data center)*   ☑ Northwest Regional Data Center

☐ Other External Service Provider *(specify)*

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 5.3)

1.4. Please identify the number of users of this service.   151,550

1.5. How many locations currently host this service?   4

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)*   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?

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

DOE is mandated under Federal regulation – 34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA); and various state statutes (including Section 1003.576 F.S.) to collect and report on educational data as reflected in 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:

Hosting at Southwood Shared Resource Center. Requirements same as 3.2

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:

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3.2.1.1.   User-facing components of this IT service (online)   24/7

3.2.1.2.   Back-office-facing components of this IT service (batch and maintenance)   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., 15 min, 30 min, 60 min)*?   15 mins

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

Timely collection and reporting of data would be impaired, possibly causing financial/funding impact on the local education agencies (LEA). Timely collection and reporting of data would be impaired, possibly causing federal and state deadlines to be missed affecting budget preparation and forecasting.

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

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

General Education Provisions Act 20 USC 1221 (E-1), Section 1013.03 and Section 1003.576 F.S., Civil Rights Act 1964 Title Vii, section 709 (C).

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:

34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA); Section 282.318 F.S.; Chapter 60DD-2 F.A.C. Florida Information Resource Security Policies and Standards

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:

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, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

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, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

General Revenue. Federal funding – Individuals with Disability Education Act (IDEA). Federal Grant – Student Longitudinal Data System (SLDS). Race to the Top. Federal funding – No Child Left Behind (NCLB). Federal Funding – Carl D. Perkins Act.

5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

None

5.3. Other pertinent information related to this service

None

Dept/Agency:	**Education**
Submitted by:	**David Stokes, Chief Information Officer**
Phone:	**(850) 245-9326**
Date submitted:	**October 15, 2010**

3. Nonpublic Postsecondary Education Information Management Service

Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for specific direction on how to complete this document.

Identify all major IT application systems (custom developed or commercial software) that are included (in whole or part) in this IT Service:				
1	CIMS Institutional Applications	6	CIMS Requests for Information	
2	CIMS Automated Agenda	7	CIMS Student Data Collection	
3	CIMS Student Complaints	8	Microsoft Access	
4	CIMS On-site Visitations	9	SQL2000 Server	
5	CIMS Documents Storage and Management	10		

1. **IT Service Definition**

    1.1.1. Provide the definition of this service as identified on Form SC2 (Strategic IT Service Catalog).

    > This service supports the statutory responsibilities of the Commission for Independent Education (Commission). The Commission provides the regulation and licensing of nonpublic, postsecondary educational institutions and for the consumer protection of their students. The **Commission's Information Management System (CIMS)** is a suite of applications which provides Commission staff with the necessary software to fulfill the requirements of Chapter 1005, Florida Statutes and Rule 6E, Florida Administrative Code. CIMS also serves as the central point for the collection and distribution of data regarding the institutions under the Commission's jurisdiction.

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

    ☑ Central IT staff   ☐ Northwood Shared Resource Center

    ☑ Program staff   ☐ Southwood Shared Resource Center

    ☐ Other state agency *(non-primary data center)*   ☐ Northwest Regional Data Center

    ☐ Other External Service Provider *(specify)* _____

    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 5.3)

    1.4. Please identify the number of users of this service.   900+

    1.5. How many locations currently host 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)   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?

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

The staff of the Commission for Independent Education has organizational knowledge which makes them uniquely qualified to perform 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:

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)   24/7

3.2.1.2. Back-office-facing components of this IT service (batch and maintenance)

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)****?*   60 min.

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

The Commission is unable to perform its regulatory and licensing duties authorized in Chapter 1005, F.S. and Rule 6E, F.A.C.

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 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:

> 20 U.S.C. § 1232g; 34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA); Section 282.318 F.S.; Chapter 60DD-2 F.A.C. Florida Information Resource Security Policies and Standards

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:

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, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete
None.				

5. Additional Information

5.1.   Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

> Institutional Assessment Trust Fund. All revenue for the Commission comes from fees collected from licensed nonpublic, postsecondary educational institutions. The Commission receives no General Revenue funding.

5.2.   Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

> None

5.3.   Other pertinent information related to this service

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The public can obtain current information concerning Commission licensed institutions and Commission meetings.

Dept/Agency:	**Division of Blind Services**
Submitted by:	**David Stokes, Chief Information Officer**
Phone:	**(850) 245-9326**
Date submitted:	**October 15, 2010**

4. Blind Services Information Services

Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for specific direction on how to complete this document.

Identify all major IT application systems (custom developed or commercial software) that are included (in whole or part) in this IT Service:			
1	Activity Web-based Activity Reporting Environment (AWARE) - Case management software	5	Serotek. Remote PC support utility for DBS clients. Developed to be used with adaptive technologies.
2	Social Security Reimbursement Application (SSRA) software	6	QPIS - A data driven report system for management to generate federal reports and to track quality indicators, case management, financial, HR and other strategic management information.
3	Randolph-Sheppard Vendor Program (RSVP) software	7	
4	Keystone Library Automation System (KLAS)	8	

1.   IT Service Definition

1.1.1.   Provide the definition of this service as identified on Form SC2 (Strategic IT Service Catalog).

> This service supports the statutory responsibilities of the Division of Blind Services (DBS). The purpose of the Blind Services Information Service is to support library patron loans, facilities inventory and expenditures, client services to individuals throughout the state who are blind, and enables the efficient management and administration of client and customer data for state and federal reporting purposes.
>
> The Blind Services Information Service utilizes the defined systems to interface with their clients thorough adaptive technologies and to comply with the Federal and State reporting requirements.

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

- ☑ Central IT staff
- ☐ Program staff
- ☐ Other state agency *(non-primary data center)*
- ☐ Other External Service Provider *(specify)*   ___KLAS___

- ☐ Northwood Shared Resource Center
- ☐ Southwood Shared Resource Center
- ☐ Northwest Regional Data Center

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 5.3)

1.4. Please identify the number of users of this service.   47,000

1.5. How many locations currently host this service?   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) 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?

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

The Keystone Library Automation System (KLAS) is a unique service providing library services to blind clients. The AWARE system is a customized case management system used to provide unique services for State of Florida blind 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:

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)

24/7 365 days

3.2.1.2. Back-office-facing components of this IT service (batch and maintenance)

7:00 – 17:00 M-F

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)?* 15 mins

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

Service to clients would be disrupted to an unacceptable degree.

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

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

All systems should be based on Federal Statute 508 and the Americans with Disabilities Act of 1990 and the Rehabilitation Act of 1973.

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:

State Security Rule Chapter 60DD-2 Florida Information Resource Security Policies and Standards, Florida Statute 282.318; Family Educational Rights and Privacy Act (FERPA). 34CFR 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

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

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, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete
Prosim	Process simplification / Aware update	July 2010	Jan 2012	Scope TBD

5. Additional Information

5.1. Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

This service is funded through an annual appropriation from General Revenue and the Rehabilitation Trust Fund. The Keystone Library Automation System (KLAS) is 100% funded from General Revenue. The Activity Web-based Activity Reporting Environment (AWARE), Randolph Sheppard Vendor Program Database (RSVP), and the Social Security Reimbursement Application (SSRA) are funded through the Rehabilitation Trust Fund.

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5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

None

5.3. Other pertinent information related to this service

None

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Dept/Agency: **Education**

Submitted by: **David Stokes, Chief Information Officer**

Phone: **(850) 245-9326**

Date submitted: **October 15, 2010**

5. Educator Certification Service

Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for specific direction on how to complete this document.

	Identify all major IT application systems (custom developed or commercial software) that are included (in whole or part) in this IT Service:		
1	BEC Evaluation & Reporting	8	Magnetic Storage Archival Retrieval
2	BEC Document Imaging System	9	Advanced Document Recognition
3	BEC Online Application System	10	BEC Administration Tool
4	BEC Partnership Access & Services System	11	Florida Alternative Certification System
5	BEC Telephone System	12	FACP Desire to Learn Software
6	BEC E-Transcript System	13	
7	Interactive Voice Response Unit	14	

1. **IT Service Definition**

   1.1.1. Provide the definition of this service as identified on Form SC2 (Strategic IT Service Catalog).

   > This service supports the statutory responsibilities of the State Board of Education. The purpose of the Educator Certification Services is to provide evidence that educators in the State of Florida are professionally qualified in order to protect the educational interests of students, parents, and the public at large. The Department has two certification processes to fulfill its statutory responsibility.
   >
   > The purpose of Educator Certification Technology Service is to provide a means to ensure that school personnel in Florida for whom a certificate is required are highly-qualified and possess the credentials, knowledge, and skills necessary to allow the opportunity for a high-quality education in the public schools. The Bureau of Educator Certification (BEC) utilizes a suite of applications which allows teachers to access and apply and maintain Florida certification requirements.
   >
   > The purpose of Florida District Alternative Certification Programs in Florida is to provide newly hired teachers with subject area expertise who hold a Florida Temporary Certificate with professional training in those competencies required for a Florida Professional Certificate. Section 1012.56 (8), Florida Statutes, requires each Florida school district to offer a competency-based, on-the-job alternative certification program that must be approved by the Florida Department of Education. In 2002-2003, The Florida Department of Education created an online Alternative Certification Program to assist district in meeting the statutory requirement. This Desire2Learn system program provides professional education preparation via distance learning as well as online assessor support and training. An online tracking tool was created for districts to monitor participants' progress through the program. In addition to the online tracking tool, an online data collection tool was created to streamline data collection within each district alternative certification program, including the year of admission, completion, and those participants exiting the program. All districts are required to enter participant data on their program throughout the year. This data is used for federal reporting, state legislative reporting requests, and to meet all District Alternative Certification Program reporting requirements as outlined in Statute and State Board of Education Rule 6A-5.066.

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

☑ Central IT staff   ☐ Northwood Shared Resource Center

☑ Program staff   ☐ Southwood Shared Resource Center

☑ Other state agency *(non-primary data center)*   ☐ Northwest Regional Data Center

☑ Other External Service Provider *(specify)*   Staff Augmentation Contractors (2 FTE)

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 5.3)

1.4. Please identify the number of users of this service.   302,000

1.5. How many locations currently host 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)**   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?

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

Systems are customized to statutorily specified requirements of the Bureau of Educator Certification business processes.

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:

The system is required to be available to the public and customers 99.5% of the time.

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)   24/7 - 365 days

         3.2.1.2. Back-office-facing components of this IT service (batch and maintenance)   7:00 – 18:30 M-F

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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>None</u>

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

Productivity of staff declines and applications for teacher certification cannot be processed within an acceptable timeframe to determine eligibility for issuance of a Florida Educator's Certificate.

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

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

§1012.54, §1012.55, NCLB Title II-A. The Bureau of Educator Certification (BEC) accepts applications and evaluates applicant credentials within acceptable timeframes to determine eligibility for issuance of a Florida Educator's Certificate (§1012.56, §120.60, Chapter 6A-4 FAC) during the applicant evaluation process, the BEC accounts for required application processing fees (§1012.59, 6A-4.0012), postsecondary academic achievement (§1012.56(2)(c), Chapter 6A-4 FAC), examination results (§1012.56(9)), and background screening results (§1012.56(2)(d), §1012.32, §1012.315, §1012.796). The Department of Education is required to maintain Personnel Records of certified Florida educators in an electronic database (§1012.56(15)).

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>Compliance with Payment Card Industry Data Security Standards</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:

20 U.S.C. § 1232g; 34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA); Section 282.318 F.S.; Chapter 60DD-2 F.A.C., Florida Information Resource Security Policies and Standards.

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:

Daily checks of the various sub-systems are performed by the IT staff. The status of each sub-system is composed into a log that is sent to the stakeholders for review, comment, and instructions on how to proceed with complex errors or problems.

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)*

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4.2.2. List any significant projects that are underway or planned to upgrade or enhance any system, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete
Telephony IVR Project	Upgrade and enhance the Telephony IVR system to current IP Telephony standards and for improved quality, efficient services	September 2010	January 2011	$270,000
Expansion of E-Payment Options (SB2386)	Analyze available e-payment methods and processes to determine opportunities for expanded services to customers and partners.	October 2010	March 2011	$45,000
Imaging System Upgrade or Replacement	Analyze available industry-standard imaging storage systems and determine system upgrade path.	April 2011	June 2011	$32,500
Educator Certification Systems Needs Analysis	Conduct formal Needs Analysis to modernize and improve efficiency of the Educator Certification IT systems	July 2011	December 2011	$115,000

5. Additional Information

5.1. Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

All revenue for the Bureau of Educator Certification (BEC) comes from fees collected from applicants for teaching certificates and deposited to the Educational Certification & Services Trust Fund (§1012.59). BEC receives no General Revenue funding.

5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

None

5.3. Other pertinent information related to this service

None

Dept/Agency: **Education**

Submitted by: **David Stokes, Chief Information Officer**

Phone: **(850) 245-9326**

Date submitted: **October 15, 2010**

6. FACTS.org Service

Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for specific direction on how to complete this document.

	Identify all major IT application systems (custom developed or commercial software) that are included (in whole or part) in this IT Service:		
1	ePEP System	10	JRUN
2	Student Activity System	11	Websphere
3	Find a College / Degree Program	12	Symantec Backup Exec
4	Admissions Applications Systems	13	Message Director
5	Advising Audits System	14	
6	Transient Student Form System	15	
7	Career Portfolio System	16	
8	Educator Preparation Institute Portfolio System	17	
9	Oracle 10g	18	

1. **IT Service Definition**

   1.1.1. Provide the definition of this service as identified on Form SC2 (Strategic IT Service Catalog).

   This service supports the statutory responsibilities of the Division of Public Schools. The purpose of the Florida Academic Counseling and Tracking Students Service is to help students get ready, get in and get through college; help students discover their educational interests; create a 4-year ePersonal Education Plan (ePEP); find a college or degree program; apply for admissions; find out how to pay for college; and track their progress in college.

   Students, parents and teachers utilize the FACTS.org components to access the current high school graduation and Bright Futures eligibility requirements.

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

   ☐ Central IT staff   ☐ Southwood Shared Resource Center

   ☐ Program staff   ☐ Northwest Regional Data Center

   ☐ Other state agency *(non-primary data center)*   Florida Center for Advising and Academic Support (FCAAS) @ USF

   ☑ Other External Service Provider *(specify)*

   ☐ Northwood Shared Resource Center

   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 5.3)

1.4. Please identify the number of users of this service.   21,821,040

1.5. How many locations currently host 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)***   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?

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

> The Florida Center for Advising and Academic Support was a center established at the onset of this project by the Board of Regents and the State Board of Community Colleges. The Legislature provided an appropriation to fund the establishment of the system, but did not provide any FTE. As a result, the FCAAS was created to design, develop, implement, and maintain the state-wide student advising Web site mandated in s. 1007.28, F.S. The system was built by FCAAS staff because no commercial software had all the requirements needed to build a system according to a plan submitted to the Legislature in 1998. In addition, changes need to be made to the site on a daily basis, which would not be feasible with a commercial provider/product. The University of South Florida was selected by the Governor's Office to be the fiscal agent for this effort. The Articulation Coordinating Committee provides oversight to the efforts undertaken by FCAAS to meet the mandates of the law. All sectors of education are involved in providing input through the use of focus groups. All recommendations go to the Articulation Coordinating Committee for approval and then to the State Board of Education and the Board of Governors for adoption.

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:

> Formal service agreement with Peak 10 for housing FCAAS Servers; informal agreements with the Articulation Coordinating Committee in terms of services delivered by FCAAS to meet requirements of the statute.

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)   24/7 - 365 days

       3.2.1.2. Back-office-facing components of this IT service (batch and maintenance)   5 hours / Week

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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)?*
Immediately for Web site; 60 minutes for production servers.

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

Users cannot gain access to the Web site functions.

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

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

Sections 1007.28 and 1003.4156, F.S., require a state-wide computer-assisted student advising system.

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 _Secure Physical Access to Data Center_

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

    X☐ Yes   No

    3.2.5.1. If yes, please specify and describe:

20 U.S.C. § 1232g; 34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA); Section 282.318 F.S.; Chapter 60DD-2 F.A.C., Florida Information Resource Security Policies and Standards.

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:

The Articulation Coordinating Committee receives quarterly reports on user statistics and functionality and annual reports on end-of-year user statistics and metrics of the system.

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)*

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4.2.2. List any significant projects that are underway or planned to upgrade or enhance any system, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete
None				

5. Additional Information

5.1. Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

General Revenue – The 11-12 LBR contains a request for an additional $1,388,238 (Current appropriation is $117,632). Current funding levels were reduced the last 3 years to utilize the carry forward funds that had accumulated. The carry forward funds will have been eliminated by the end of 2010-2011. As a result the system will need to be funded in 11-12 to be continued. All training and training materials are funded through a College Access Challenge Grant which is not included in the LBR.

5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

FACTS.org requires all sectors and all institutions to participate. If some institutions opt out, then the primary customer – the students and prospective students —will not have equal access to educational information. A prospective cost recovery model being discussed is that every sector (BOG, DOE, FCS) contribute equal portions to support the system.

5.3. Other pertinent information related to this service

State requirements for high school graduation and eligibility for Bright Futures change almost on an annual basis. In addition to state changes, university and college admissions and degree requirements, common pre-requisites and transfer requirements change regularly. Thru FACTS.org these changes are communicated to students and parents as they build their personalized education plans, to college students as they select majors and transfer paths and to the professionals as they advise students of their options. Last year, FACTS served 21 million visitors, including nearly one million middle and high school students who created an ePEP, 5,000 secondary counselors, and 200,000 college and university students who visited the system on an average of 3 times.

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Dept/Agency:	**Education**
Submitted by:	**David Stokes, Chief Information Officer**
Phone:	**(850) 245-9326**
Date submitted:	**October 15, 2010**

7. Sunshine State Standards Support Service

Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for specific direction on how to complete this document.

Identify all major IT application systems (custom developed or commercial software) that are included (in whole or part) in this IT Service:

1	FCAT Explorer System	6	VMWare ESX
2	FOCUS: Florida's Continuous Improvement Model (FCIM) System	7	IBM (P570, 3650, 720)
3	Oracle 10g	8	Dell (1650, 124T, 1655MC(6))
4	AIX 5L	9	Windows Servers 2003 and 2008
5	Oracle Enterprise Linux 5	10	IBM BladeCenter

1. IT Service Definition

    1.1.1. Provide the definition of this service as identified on Form SC2 (Strategic IT Service Catalog).

> This service supports the statutory responsibilities of the Division of Public Schools. The purpose of this service is to provide Web-based assessments and tutorial programs to support students and teachers in grades 3-12 in standards-based instruction to prepare for statewide assessments based on the Next Generation Sunshine State Standards.
>
> FCAT Explorer and FOCUS are used by students to strengthen the critical skills outlined in the Sunshine State Standards and tested on the FCAT. purpose of this service is to provide Web-based practice tests and tutorial programs to support students in grades 3-12 in mastery of the Next Generation Sunshine State Standards.

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

      ☐ Central IT staff   ☐ Northwood Shared Resource Center

      ☐ Program staff   ☐ Southwood Shared Resource Center

      ☐ Other state agency *(non-primary data center)*   ☐ Northwest Regional Data Center

      ☑ Other External Service Provider *(specify)*   Infinity Software Corporation

    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 5.3)

    1.4. Please identify the number of users of this service.   1,002,871 in FY09-10

    1.5. How many locations currently host this service?   1

2. Service Unique to Agency

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

   > A new contract with a new service provider would have to be negotiated; the existing software and hardware used by Infinity Software for FCAT Explorer and FOCUS would have to be transferred to the new service provider.

   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:

   > The FCAT Explorer Web site is required to be available to users 99% of the time excluding scheduled downtime. Formal Service Level Agreements are also maintained with Oracle, IBM, and Veritas.

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

   3.1.1.1.   User-facing components of this IT service (online)   24/7 - 365 days

   3.1.1.2.   Back-office-facing components of this IT service (batch and maintenance)   Batch: M-F, 2 am to 4 am; Fridays – 11 pm until finished

   3.1.2.   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)***?   15 min

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

   > No direct impact on DOE staff work; down-time impacts teachers who schedule use for student remediation work and students who are using the system to prepare for FCAT during non-school day hours.

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

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

   > Sections 1008.22 (3)(c) and 1008.25, F.S.; Section 1003.41, Next Generation Sunshine State Standards, adopted by the State Board of Education in 2007 – 2010.

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

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

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

☑ Other _Secure Physical Access to Data Center_

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

☐ Yes ☑ No

3.1.5.1. If yes, please specify and describe:

20 U.S.C. § 1232g; 34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA); Section 282.318 F.S.; Chapter 60DD-2 F.A.C., Florida Information Resource Security Policies and Standards.

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:

Monthly formal status reports are provided as electronic attachments to e-mails.

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, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

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, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

General Revenue

5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

Private school students who wish to use FCAT Explorer or Focus are charged a nominal fee ($1 per student) to defray the cost of registering the student accounts into the system. There is no charge to establish accounts for public school students. Student and teacher data is provided by the school district to establish accounts for public schools.

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5.3. Other pertinent information related to this service

None

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Dept/Agency: **Education**

Submitted by: **David Stokes, Chief Information Officer**

Phone: **(850) 245-9326**

Date submitted: **October 15, 2010**

8. School & District Improvement, Assistance, & Intervention Plans Service

Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for specific direction on how to complete this document.

	Identify all major IT application systems (custom developed or commercial software) that are included (in whole or part) in this IT Service:		
1	School Improvement Plan Template System	5	
2	District Improvement, Assistance & Intervention Plan System	6	
3	Internet Services Information	7	
4	Dell Servers	8	

1. IT Service Definition

1.1.1. Provide the definition of this service as identified on Form SC2 (Strategic IT Service Catalog).

> This service supports the statutory responsibilities of the Division of Public Schools' Bureau of School Improvement. The purpose of the School and District Improvement, Assistance, and Intervention Plans Service is to provide a means for school districts to develop and document a system of school improvement and educational accountability that addresses the academic achievement needs of its schools. School districts are required to annually approve and ensure implementation of new, amended, or continuing school improvement plans for schools in the district.
>
> The School and District Improvement, Assistance, and Intervention Plans Service utilizes its Web-based systems to allow authorized school district users to access, create and update their individual plans to improve student performance. purpose of this service is to provide a means for school districts to develop and document a system of school improvement and educational accountability that addresses the academic achievement needs of its schools. School districts are required to annually approve and ensure implementation of new, amended, or continuing school improvement plans for schools in the district.

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

☐ Central IT staff	☐ Northwood Shared Resource Center
☐ Program staff	☐ Southwood Shared Resource Center
☐ Other state agency *(non-primary data center)*	☐ Northwest Regional Data Center
☑ Other External Service Provider *(specify)*	_____

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 5.3)

1.4. Please identify the number of users of this service.   60,500

1.5. How many locations currently host 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)*   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?

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

  Section 1001.42(18), Florida Statutes, Section 116, PL 107-110, No Child Left Behind Act. Section 1001.42(18), Florida Statutes, Section 116, PL 107-110, No Child Left Behind Act. Sections 1008.37(4), 1003.53(2)(b), 1003.413, and 101.42(18), F.S. School Improvement (Enforcement of: Includes SIP, DIP and DA Rule) 1008.32, 1008.33, 1008.331, 1008.332, 1008.34 and 1008.341.

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:

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

  3.1.1.1. User-facing components of this IT service (online)   24/7 - 365 days

  3.1.1.2. Back-office-facing components of this IT service (batch and maintenance)

  3.1.2. 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)*?   15 min

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

  Districts and schools would be unable to report their improvement plans. This would lead to a lack of monitoring and access by DOE to schools plans.

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

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

  34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA)

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3.1.4.   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 __

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

☑ Yes   ☐ No

    3.1.5.1.   If yes, please specify and describe:

20 U.S.C. § 1232g; 34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA); Section 282.318 F.S.; Chapter 60DD-2 F.A.C., Florida Information Resource Security Policies and Standards.

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:

Monthly formal status reports are provided as electronic attachments to e-mails.

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, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete
None				

5. Additional Information

5.1. Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

Federal grant

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5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

None

5.3. Other pertinent information related to this service

None

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Dept/Agency:	**Education**
Submitted by:	**David Stokes, Chief Information Officer**
Phone:	**(850) 245-9326**
Date submitted:	**October 15, 2010**

9. Rehabilitation Service

Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for specific direction on how to complete this document.

Identify all major IT application systems (custom developed or commercial software) that are included (in whole or part) in this IT Service:			
1	ARAMIS Client Case & Fiscal Management Modules	14	Qualified Rehabilitation Provider Application & Renewal Website
2	ARAMIS Provider Certification Module	15	RIMS Customer Information System
3	ARAMIS Marketing & Employer Relations Module	16	RIMS Case Information System
4	ARAMIS Reports & Letter Generator Programs	17	RIMS Case Management System
5	ARAMIS .Net Forms Data Entry Module	18	RIMS Administrative Purposes System
6	ARAMIS .Net Survey Reporting Module	19	RIMS Budget Allocation System
7	ARAMIS .Net Referral Account Management Module	20	RIMS Employer Management System
8	Bureau of Rehabilitation & Reemployment Services (BRRS) Forms Reporting Database Website	21	RIMS Technology System
9	BRRS Document Upload Website	22	RIMS Authorization System
10	Certified Qualified Rehabilitation Provider Website	23	RIMS Vendor Management System
11	Injured Employee Orientation Website	24	RIMS Code Tables System
12	Injured Employee Referrals Website	25	Dell Servers
13	Qualified Rehabilitation Provider Workshop & Quiz Website		

1. IT Service Definition

   1.1.1.   Provide the definition of this service as identified on Form SC2 (Strategic IT Service Catalog).

> This service supports the statutory responsibilities of the Division of Vocational Rehabilitation. The purpose of the Rehabilitation and Reemployment Service is to support eligible customers achieve an employment goal through Florida employers recognizing the value of including individuals with disabilities in the workforce and provide equal opportunity for individuals with disabilities in meeting the demand for a well trained and skilled workforce.
>
> The purpose of the Automated Rehabilitation and Medical Information Service program is to assist staff in the delivery of effective rehabilitation and reemployment services to injured workers and to facilitate outreach to our various stakeholders in order to better serve our customers.
>
> The purpose of this service is to assist eligible individuals with disabilities obtain or maintain employment; provide for required state and federal reports, program analysis and continuous improvement, fiscal tracking, and caseload management.

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

- ☑ Central IT staff
- ☐ Program staff
- ☐ Other state agency *(non-primary data center)*
- ☑ Other External Service Provider *(specify)*

- ☐ Northwood Shared Resource Center
- ☐ Southwood Shared Resource Center
- ☐ Northwest Regional Data Center

_____

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 5.3)

1.4. Please identify the number of users of this service. | 1000+

1.5. How many locations currently host 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)** | 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?

Application requirements would have to be met.

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:

Upgrading and maintaining existing program; designing and implementing other compatible programs.

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

3.1.1.1.   User-facing components of this IT service (online) | 24/7

3.1.1.2.   Back-office-facing components of this IT service (batch and maintenance) | 24/7

3.1.2.   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)**? | 15 min

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

Services to customers would be impeded, causing unacceptable service delivery.

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

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

3.1.4. 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 __

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

☑ Yes ☐ No

3.1.5.1. If yes, please specify and describe:

20 U.S.C. § 1232g; 34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA); Section 282.318 F.S.; Chapter 60DD-2 F.A.C., Florida Information Resource Security Policies and Standards. Section 440.491, Florida Statutes; Chapter 413, Florida Statutes; The Rehabilitation Act of 1973, as amended.

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:

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, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

Project Name	Description	Start Date	End Date	Estimated Total Cost to Complete
None				

5. Additional Information

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5.1. Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

Trust Fund

5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

None

5.3. Other pertinent information related to this service

None

Dept/Agency: **Education**

Submitted by: **David Stokes, Chief Information Officer**

Phone: **(850) 245-9326**

Date submitted: **October 15, 2010**

10. Educational Facilities Information Service (EFIS)

Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for specific direction on how to complete this document.

	Identify all major IT application systems (custom developed or commercial software) that are included (in whole or part) in this IT Service:			
1	Florida Inventory of School Houses (FISH) System	7	SQL Server 2005
2	Educational Plant Survey-Public Schools System	8	Microsoft Visual Studio
3	5 Year Work Plan System	9	Dell Servers
4	Project Tracking System		
5	Educational Plant Survey-Community College System		
6	School Capital Outlay Accounting (SCOA)		

1. **IT Service Definition**

   1.1.1. Provide the definition of this service as identified on Form SC2 (Strategic IT Service Catalog).

   This service supports the constitutional and statutory responsibilities of the Office of Educational Facilities. This service enables the efficient management and administration of educational facilities and all land and real properties owned or acquired under a long-term lease agreement. It supports the facilities inventory, needs assessment, funding, and capital project planning and tracking to meet the educational housing needs of students, staff, and faculties.

   The EFIS systems are used by public school districts, community colleges and universities. The EFIS systems are used by the Office of Educational Facilities staff to assist in their review of educational facilities construction documents, technical assistance, and code interpretation; training in occupancy inspections; training and technical assistance for Uniform Building Code Inspector certification; safety, health, maintenance, and environmental issues.

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

   ☑ Central IT staff   ☐ Northwood Shared Resource Center

   ☐ Program staff   ☐ Southwood Shared Resource Center

   ☐ Other state agency *(non-primary data center)*   ☐ Northwest Regional Data Center

   ☐ Other External Service Provider *(specify)* _____

   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 5.3)

1.4. Please identify the number of users of this service.　　　　　　　　　1,600

1.5. How many locations currently host 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)*　　　　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?

Services would have to be comparable; access to technical assistance would have to be readily available and without a time lag. Technical assistance would have to be by persons knowledgeable about the entire system, the relationships, and the specifics of the data.

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:

Formal financial agreement for the provision of support services; informal agreement to assist with management as needs arise.

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

3.1.1.1. User-facing components of this IT service (online)　　　　24/7

3.1.1.2. Back-office-facing components of this IT service (batch and maintenance)　24/7

3.1.2. 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)?*　　10 minutes

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

Data access for specific and ad hoc needs is interrupted leading to user dissatisfaction and user complaints. When the affected party is DOE management, legislative, or executive, the impact is more visible and untenable.

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

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

Constitutional, statutory, and administrative rules require the information that is contained in the database.

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

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

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

☐ Other __

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

         ☑ Yes   ☐ No

         3.1.5.1. If yes, please specify and describe:

20 U.S.C. § 1232g; 34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA); Section 282.318 F.S.; Chapter 60DD-2 F.A.C., Florida Information Resource Security Policies and Standards.

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:

Intermittent surveys of users to determine efficiency of the system and identify needed updates.

     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, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

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, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

Facilities Trust Fund

     5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

None

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5.3. Other pertinent information related to this service

None

Dept/Agency:	**Education**
Submitted by:	**David Stokes, Chief Information Officer**
Phone:	**(850) 245-9326**
Date submitted:	**October 15, 2010**

11. School Business Services

Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for specific direction on how to complete this document.

Identify all major IT application systems (custom developed or commercial software) that are included (in whole or part) in this IT Service:

1	National School Lunch Application System	12	Transparency Florida
2	The Special Milk Application System	13	Return on Investment
3	The Summer Food Service Application System	14	School Bus Accident Reports
4	After School Snack Application System	15	School Bus Driver Records
5	The Seamless Summer Application	16	School Bus Inventory
6	The Core	17	Child and Nutrition 2000 Programs (CNP2000)
7	FTE Reporting System	18	SQL Server 2000
8	FTE Forecasting System	19	VMWare
9	Annual Financial Report System	20	Dell PowerEdge Servers
10	District Summary Budget System	21	
11	Program Cost Report System	22	

1. IT Service Definition

1.1.1. Provide the definition of this service as identified on Form SC2 (Strategic IT Service Catalog).

This service supports the statutory and regulatory responsibilities of the Food and Nutrition Management Section, the Office of Funding and Financial Reporting, and the School Transportation Management Section. School Business Services provides leadership, assistance, training, and monitoring for Florida school districts related to business operations. The major service areas include food and nutrition management, funding and financial reporting, and school transportation management.

The Food and Nutrition Management Service is essential to the Food and Nutrition Management Section's commitment to facilitate high-quality nutrition programs that support the growth and development of Florida's children. In fiscal year 2009-10 approximately 395 million meals were served. The Child and Nutrition Program 2000 (CNP2000) is the software used by the Food and Nutrition Management Section to administer the federally funded child nutrition programs in Florida's public schools, private schools, and residential child care institutions. It is needed to maintain an accurate listing of sponsor applications, process claims for meal reimbursements, and maintain other data pertinent to the administration of these programs.

The Funding and Financial Reporting Service is essential to Office of Funding and Financial Reporting in the collection of full-time equivalent (FTE) student information and financial information from school districts. The FTE information is used to allocate state funds for school district operating expenses through the Florida Education Finance Program (FEFP), for the class size reduction categorical, for capital outlay allocation formulas, and to determine compliance with class size reduction requirements. The financial information is used to meet state and federal reporting requirements.

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The School Transportation Management service is essential to the School Transportation Management Section's providing leadership, assistance, and training for school districts and other clients to ensure safe and efficient transportation of Florida's public school students. This section is also responsible for monitoring school district transportation programs for compliance with laws, rules, and industry campaigns pertaining to safety. In fiscal year 2009-10, approximately 1 million students were transported.

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

☑ Central IT staff   ☐ Northwood Shared Resource Center

☑ Program staff   ☐ Southwood Shared Resource Center

☐ Other state agency *(non-primary data center)*   ☐ Northwest Regional Data Center

☐ Other External Service Provider *(specify)* _____

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 5.3)

1.4. Please identify the number of users of this service.   2000+

1.5. How many locations currently host this service?   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)*   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?

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

   The Child and Nutrition 2000 program is a customized off-the-shelf application that has gone through extensive modifications by the Food and Nutrition team. The current vendor, Colyar Consulting Group, created this program and, thereby, is able to provide superior service at a cost less expensive than other IT service providers.

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:

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

3.1.1.1.   User-facing components of this IT service (online)   0700 – 1830 M-F

3.1.1.2.   Back-office-facing components of this IT service (batch and maintenance)   Monday – Thursday after 9pm (Differentials) Friday after 7pm (FULL)

3.1.2.   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)?*   30 min

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

Service to clients would be disrupted to an unacceptable degree. Any system down time would directly affect the time frames to pay claims after they have been submitted and approved. Timely collection and reporting of data would be impaired, possibly causing inability to make statutory deadlines or accurately fund school districts.

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

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

Section 1011.62, F.S., Section 1011.03, F.S., and Section 1010.20, F.S.

3.1.4.   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 __

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

☑ Yes   ☐ No

3.1.5.1.   If yes, please specify and describe:

20 U.S.C. § 1232g; 34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA); Section 282.318 F.S.; Chapter 60DD-2 F.A.C., Florida Information Resource Security Policies and Standards; Chapter 413 Part I, F.S.

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:

Intermittent surveys of users to determine efficiency of the system and identify needed updates

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)*

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4.2.2. List any significant projects that are underway or planned to upgrade or enhance any system, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

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, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

Child and Nutrition 2000 programs are funded 100% by United States Department of Agriculture (USDA) State Administrative Expense (SAE) grant dollars. General Revenue, Trust Fund.

5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

None

5.3. Other pertinent information related to this service

Multiple users in each of the sixty-seven Florida public school districts use the applications listed on this schedule.

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Dept/Agency: **Education**

Submitted by: **David Stokes, Chief Information Officer**

Phone: **(850) 245-9326**

Date submitted: **October 15, 2010**

12. Student Financial Assistance Service

Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for specific direction on how to complete this document.

Identify all major IT application systems (custom developed or commercial software) that are included (in whole or part) in this IT Service:			
1	SSFAD Web System	7	OSFA Training System
2	SSFAD Web Internal System	8	Administrative Wage Garnishment
3	Bright Futures Online Transcript Entry & Evaluation Web System	9	Paid in Full
4	SSFAD Reports System	10	FFELP Reports
5	FFEL Program Mainframe Application	11	Borrower Inquiry
6	Entrance & Exit Counseling System	12	Proginet – third party application

1. **IT Service Definition**

    1.1.1. Provide the definition of this service as identified on Form SC2 (Strategic IT Service Catalog).

    > This service supports the statutory responsibilities of the Office of Student Financial Assistance (OSFA). The purpose of the Student Financial Assistance Service is to facilitate access to higher education by providing exemplary customer attention, comprehensive financial aid information, and convenient and efficient products.
    >
    > OSFA is the state of Florida designated guaranty agency. As the guaranty agency, OSFA has guaranteed Federal Family Education Loans for more than 30 years.
    >
    > The purpose of this service is to provide state authorized scholarships and grants to students and teachers to assist them with the funding of their postsecondary education.
    >
    > The State Student Financial Assistance Database Service utilizes the SSFAD system which allows students and parents to access, research and apply for financial assistance for postsecondary education. Additionally, school personnel such as teachers and guidance counselors the information necessary to advise students about financial aid for postsecondary education.
    >
    > The objective of the FFELP is to encourage lenders such as banks, credit unions, savings and loan associations, pension funds, insurance companies, and schools to make loans to vocational, undergraduate, and graduate students enrolled at eligible postsecondary institutions to help pay for educational expenses.
    >
    > Additionally, the purpose of FFELP is to authorize State or private non-profit guaranty agencies entities, such as OSFA, to insure loans. The program also provides for these loans to be reinsured by the Federal government and the guaranty agencies to receive federal funding for the administrative services provided.

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

    ☑ Central IT staff   ☐ Other External Service Provider *(specify)*

    ☑ Program staff   ☐ Northwood Shared Resource Center

    ☐ Other state agency *(non-primary data center)*   ☑ Southwood Shared Resource Center

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☑ Northwest Regional Data Center _____

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 5.3)

1.4. Please identify the number of users of this service. ___1,750,000+___

1.5. How many locations currently host this service? ___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) 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?

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

Service applications have been uniquely modified to support the needs and processes of OSFA Scholarships and Grants administration, eligible Postsecondary institutions, Florida Students, Florida Professionals, and the Florida public.

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:

Southwood Shared Resource Center, and System performance and availability through DOE agreement with DMS for SSFAD database. Notification from Northwest Regional Data Center (NWRDC) of scheduled down-time.

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

      3.1.1.1. User-facing components of this IT service (online) Web 24/7

      3.1.1.2. Back-office-facing components of this IT service (batch and maintenance) 1100-0700 Sunday - Friday

   3.1.2. 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)**? 60 min

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

Inability to administer scholarship and grants – colleges, high schools, students and teachers impacted. Inability to process student loan and claim information within required timeframes.

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

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

Section 1009.94, Florida Statutes

3.1.4. 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 __Clerk ID / Password__

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

☑ Yes ☐ No

3.1.5.1. If yes, please specify and describe:

34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA); Section 282.318 F.S.; Chapter 60DD-2 F.A.C., Florida Information Resource Security Policies and Standards, Fair Debt Collection Practices Act (FDCPA), Gramm-Leach-Bliley Act (GLB).

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:

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, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

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

5. Additional Information

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5.1.   Please describe the funding source(s), i.e., general revenue, trust fund, federal grant, or other, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

General Revenue, Student Loan Operating Trust Fund.

5.2.   Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

None

5.3.   Other pertinent information related to this service

Public refers to Florida students and professionals who apply for scholarships and grants. Borrowers, lenders, schools, and vendors.

Dept/Agency: **Education**

Submitted by: **David Stokes, Chief Information Officer**

Phone: **850-245-9326**

Date submitted: **October 15, 2010**

13. Automated Student Record Exchange Service

Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for specific direction on how to complete this document.

Identify all major IT application systems (custom developed or commercial software) that are included (in whole or part) in this IT Service:			
1	Florida Automated System for Transferring Educational Records (FASTER)	5	
2	ACT/SAT Test Score Repository System	6	
3		7	
4		8	

1. **IT Service Definition**

   1.1.1. Provide the definition of this service as identified on Form SC2 (Strategic IT Service Catalog).

   > This service supports the statutory responsibilities of the State Board of Education. The Automated Student Record Exchange Service facilitates the secure and timely exchange of student transcripts and test scores between Florida public educational institutions, the Florida Department of Education, federal educational programs, and those private and/or out-of-state educational institutions with which Florida public institutions wish to exchange student information.
   >
   > FASTER is an electronic mail system in which the "messages" are the requests for transcripts and the responses to these requests by which student records and transcripts are electronically exchanged among educational institutions. Currently, the System can be used to transfer four kinds of student records: Interdistrict Records (and Bright Futures, High School Academic Evaluations, and Talented Twenty Records); Secondary Transcripts (and Bright Futures, High School Academic Evaluations, and Talented Twenty Records); Technical Center Transcripts; and, Postsecondary Transcripts (and Teacher Certification, Dual Enrollment and Postsecondary Feedback).

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

   ☑ Central IT staff   ☐ Northwood Shared Resource Center

   ☐ Program staff   ☐ Southwood Shared Resource Center

   ☐ Other state agency *(non-primary data center)*   ☑ Northwest Regional Data Center

   ☐ Other External Service Provider *(specify)* _____

   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 5.3)

   1.4. Please identify the number of users of this service.   1,000

1.5. How many locations currently host 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) 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?

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

> DOE is mandated under Federal regulation. 34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA).

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:

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

        3.1.1.1.   User-facing components of this IT service (online) M-F

        3.1.1.2.   Back-office-facing components of this IT service (batch and maintenance) 24/7

    3.1.2.   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)***? 30 min

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

> Timely collection and reporting of data and transcripts would be impaired, possibly causing student college admission decisions or scholarships to be delayed.

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

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

> 34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA).

    3.1.4.   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

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

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☑Yes   ☐   No

3.1.5.1.   If yes, please specify and describe:

34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA); Section 282.318 F.S.; Chapter 60DD-2 F.A.C., Florida Information Resource Security` Policies and Standards.

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:

DOE reports annually the transmission of metrics to the student records and electronic systems committee and school districts.

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)*

Analysis of the systems to improve the overall look and functionality; timeliness of the request; more external reporting capabilities.

4.2.2. List any significant projects that are underway or planned to upgrade or enhance any system, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

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, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

General Revenue

5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

None

5.3. Other pertinent information related to this service

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Both systems are in dire need of a re-write. The majority of the functions are out-dated and not supported; they are continuously being patched. Some of our customers are acquiring outside vendors to give them the reporting capabilities and processing of files with newer technology.

Dept/Agency: **Education**

Submitted by: **David Stokes**

Phone: **(850) 245-9326**

Date submitted: **October 15, 2010**

14. Florida Assessment for Instruction in Reading (FAIR) Service

Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for specific direction on how to complete this document.

Identify all major IT application systems (custom developed or commercial software) that are included (in whole or part) in this IT Service:			
1	K-2 Electronic Scoring Tool	5	
2	3/12 Web-based Assessment Module	6	
3	Progress Monitoring & Reporting Network	7	
4		8	

1. IT Service Definition

1.1.1. Provide the definition of this service as identified on Form SC2 (Strategic IT Service Catalog).

This service supports the statutory responsibilities of the Division of Public Schools. The purpose of the Florida Assessments for Instruction in Reading (FAIR) Service broadens the use of technology to better assist schools. The K-2 assessments have a web-based score entry component and scores from the grades 3-12 computerized assessments are directly imported into the Progress Monitoring and Reporting Network (PMRN). Use of the PMRN, Florida's Web-based data management system for the reporting of student gains in reading, is open to all Florida schools that follow Florida's reading assessment schedule.

Schools must register to use the PMRN for reporting scores from the FAIR system, including scores received from the K-2 Electronic Scoring Tool (K-2 EST) and the 3-12 Web-based Assessment Module (3-12 WAM). Schools using the PMRN to report hours through the Professional Development Log for Reading/Literacy Coaches (Coach's Log) must also register.

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

☑ Central IT staff　　　　　　　　　　　☐ Northwood Shared Resource Center

☐ Program staff　　　　　　　　　　　　☐ Southwood Shared Resource Center

☐ Other state agency *(non-primary data center)*　☑ Northwest Regional Data Center

☑ Other External Service Provider *(specify)*　　Private Contractor

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 5.3)

1.4. Please identify the number of users of this service.　　　　1,685,000

1.5. How many locations currently host this service?　　　　1

2. Service Unique to Agency

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

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

   Florida Center for Reading Research is uniquely qualified to continue providing the program development of FAIR and PMRN based on its past experience supporting the mission of the Department. The hosting service is provided by the Northwest Regional Data Center because it is the designated primary data center for the Department of Education.

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:

   Florida Assessment for Instruction in Reading is required to be available to users 99% of the time excluding scheduled downtime. Formal Service Level Agreements are also maintained with Oracle, IBM, and Veritas

   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)   24/7

         3.2.1.2.   Back-office-facing components of this IT service (batch and maintenance)   Batch: M-F, 2 am to 4 am; Fridays – 11 pm until finished

      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)***?   15 min

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

         No direct impact on the work of DOE staff; down-time impacts teachers who schedule use of the service and students who are using the system for reading assessments.

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

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

         Section 1008.22 (3)(c) and 1008.25, Florida Statutes; Sunshine State Standards, adopted by the State Board of Education in 2007.

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

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

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

☑ Other <u>Secure data center</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:

34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA); Section 282.318 F.S.; Chapter 60DD-2 F.A.C., Florida Information Resource Security Policies and Standards.

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:

Statistical reports on student completion of the assessments are provided daily to the Florida Center for Reading Research, Department of Education program staff and executive 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 that are underway or planned to upgrade or enhance any system, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

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, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

General Revenue

5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

NA

5.3. Other pertinent information related to this service

NA

Dept/Agency:	**Education**
Submitted by:	**David Stokes, Chief Information Officer**
Phone:	**850-245-9326**
Date submitted:	**October 15, 2010**

15. Independent Education and Parental Choice Service

Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for specific direction on how to complete this document.

Identify all major IT application systems (custom developed or commercial software) that are included (in whole or part) in this IT Service:

1	Charter School Accountability Report	5	McKay Scholarship Application Service
2	Private School Compliance Survey	6	Private School Annual Survey
3	VPSC Student Data Interface	7	Private & Charter School Directories
4	McKay Student Enrollment Functions	8	McKay Payment System

1. IT Service Definition

1.1.1. Provide the definition of this service as identified on Form SC2 (Strategic IT Service Catalog).

This service supports the statutory responsibilities of the State Board of Education. The application suite serving Independent Education and Parental Choice programs provides services to multiple stakeholders, including: Parents, DOE Administrators, Private Schools, District Administrators, and Scholarship Funding Organizations, Charter Schools, and Voluntary Public School Choice Parent Resource Center staff. Services provided include scholarship application processes, private school enrollment and scholarship payment, district data management tools, school accountability reports, data collection and reporting, and DOE clerical and administrative tools. In addition there is a public web site component providing information to the public about Independent Education and Parental Choice programs.

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

- ☑ Central IT staff
- ☐ Program staff
- ☐ Other state agency *(non-primary data center)*
- ☐ Other External Service Provider *(specify)* _____

- ☐ Northwood Shared Resource Center
- ☐ Southwood Shared Resource Center
- ☐ Northwest Regional Data Center

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 5.3)

1.4. Please identify the number of users of this service. 227,270

1.5. How many locations currently host 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)* No

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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?

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

The Department of Education is statutorily required to administer the McKay Scholarship Program and the Florida Tax Credit Scholarship Program (ss. 1002.39, and 1002.395). The database handles applications, eligibility verifications, and program administration applications for several participants and requires varying levels of security administered through the DOE's IT department. Applications on the database also require interaction with DOE's MIS student information systems FEFP and FTE student data that is confidential. DOE's IT staff is the sole source for the design, maintenance, and upgrades to this system.

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., 0700-1800 M-F, 24/7) for*:

3.2.1.1. User-facing components of this IT service (online)   24/7

3.2.1.2. Back-office-facing components of this IT service (batch and maintenance)   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., 15 min, 30 min, 60 min)?*   15 min

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

This would debilitate 19 staff members who are work on a daily basis with students, private schools, parents, and school districts in order to administer the program. This includes being able to facilitate phone calls coming into the required hotline number. It would also "lock out" parents, districts, and private schools from meeting deadlines to submit information in order to receive scholarship payments.

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

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

The Department of Education is statutorily required to administer the McKay Scholarship Program and the Florida Tax Credit Scholarship Program (ss. 1002.39, and 1002.395)

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

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☑ 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:

State Security Rule Chapter 60DD-2 Florida Information Resource Security Policies and Standards, Florida Statute 282.318; Family Educational Rights and Privacy Act (FERPA)

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:

Reporting information is available in an administrative application module which is available on demand to 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 that are underway or planned to upgrade or enhance any system, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

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, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

Federal Grants Trust Fund and General Revenue – No anticipated adjustments.

5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

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None

5.3. Other pertinent information related to this service

The users of this service include parents, private school administrators, district administrators, DOE administrators, parent resource centers

Dept/Agency: **Education**

Submitted by: **David Stokes, Chief Information Officer**

Phone: **(850) 245-9326**

Date submitted: **October 15, 2010**

16. Public Education Initiatives

Please consult the *Guidelines for Schedule IV-C: IT Costs and Service Requirements* for specific direction on how to complete this document.

Identify all major IT application systems (custom developed or commercial software) that are included (in whole or part) in this IT Service:			
1	Race to the Top	8	Title VI: Rural & Low Income Schools Program
2	ARRA Grant Applications and Reporting	9	Title X: Homeless Education Program
3	NCLB Title Grant Applications	10	NCLB Title Grant Monitoring
4	Title I Part A: Public School Options	11	School Improvement Grants
5	Title I Part C: Migrant Education Pgm	12	IDEA - Individuals with Disabilities Education Act
6	Title I Part D: Neglected, Delinquent, and At-Risk Education Program	13	FDLRS Associate Center Discretionary Grant applications
7	Supplemental Education Service (SES) Providers	14	Workforce Competitive Grant Review

1. IT Service Definition

1.1.1.   Provide the definition of this service as identified on Form SC2 (Strategic IT Service Catalog).

> This service supports the statutory responsibilities of the State Board of Education. The online applications provide a means for the Department, State Education Agencies (SEA), Local Education Agencies (LEA) and other Supplemental Education Providers (SEP) to manage, monitor and report on public education initiatives.

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

☑ Central IT staff   ☐ Northwood Shared Resource Center

☐ Program staff   ☐ Southwood Shared Resource Center

☐ Other state agency *(non-primary data center)*   ☐ Northwest Regional Data Center

☐ Other External Service Provider *(specify)* _____

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 5.3)

1.4. Please identify the number of users of this service.   1843

1.5. How many locations currently host 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)*   No

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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?

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

> The agency needs to have the ability to customize the applications spontaneously and have access to the data at a moments notice. Federal guidelines and monitoring often cause our agency to make changes to these applications during the process which requires rapid programming. Because we have been automating these applications since 2005, the developers are familiar with the nuances of the federal programs.

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., 0700-1800 M-F, 24/7)* *for*:

        3.2.1.1. User-facing components of this IT service (online) — 24/7

        3.2.1.2. Back-office-facing components of this IT service (batch and maintenance) — 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., 15 min, 30 min, 60 min)?* — 15 min

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

> Lack of timely submission and/or processing would impact the distribution of funds.

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

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

> American Recovery and Reinvestment Act (ARRA), Public Law 111-5, CFDA 84.39A
>
> Individuals with Disabilities Education Act (IDEA)
>
> Elementary and Secondary Education Act of 1965 (ESEA), - No Child Left Behind (NCLB) Act 2001, amended ESEA

    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 _____

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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:

State Security Rule Chapter 60DD-2 Florida Information Resource Security Policies and Standards, Florida Statute 282.318; Family Educational Rights and Privacy Act (FERPA)

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:

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, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

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, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

Federal Grants Trust Fund and General Revenue - No anticipated adjustments

5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

None

5.3. Other pertinent information related to this service

The public can search and view the approved Supplemental Education Service Providers.

Dept/Agency: **Education**

Submitted by: **David Stokes, Chief Information Officer**

Phone: **(850) 245-9826**

Date submitted: **October 15, 2010**

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	Firewalls	11	Microsoft MOM
2	Switches/Routers/Hubs	12	Cisco Email Encryption
3	Dell - Sun Servers	13	ConfigureSoft ECM
4	Microsoft SQL Server, UDB Server, Oracle Server	14	NetCordia NetMRI
5	Network Printers	15	Trend Micro Anti-Virus & Anti-Spyware
6	UPS Devices	16	Cisco ACS - CiscoWorks
7	Storage Area Networks	17	DBS - McAfee Enterprise Suite Anti Virus
8	Wireless Access Points	18	
9	DBS - VoIP	19	
10	DBS - DSL Appliances	20	

1. **IT Service Definition**

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

    ☑ Central IT staff   ☐ Southwood Shared Resource Center

    ☑ Program staff   ☐ Northwood Shared Resource Center

    ☐ Other state agency *(non-primary data center)*   ☐ Northwest Regional Data Center

    ☐ Other External Service Provider *(specify)* _____

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

    ☑ Central IT staff

    ☐ Program staff

    ☑ Another State agency

    ☑ External service provider

    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 5.3)

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1.4. Please identify the number of users of the Network Service. <u>1330 local users, 2.6 million students, 3,800 public schools and 180,000 teachers.</u>

1.5. How many locations currently host IT assets and resources used to provide LAN services? <u>2 locations DOE Turlington Building in Tallahassee, Santa Fe Community College remote site (Gainesville)</u>

1.6. How many locations currently use WAN services? <u>2 Locations Santa Fe Community College remote site (Gainesville), DOE Warehouse on Woodville Hwy in Tallahassee</u>

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 <u>My Florida Network (MFN), Tallahassee MAN through Hayes Communications, Tallahassee Fiber Loop, Florida Lambda Rail.</u>

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)* <u>Similar</u>

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?

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.

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:

LAN is expected to operate 24x7x365. Corrective action has to be taken within 15 minutes of any server downtime.

Access Management provides support to users after hours, weekends, and holidays when needed to reset passwords.

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

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:

WAN service is expected to be accessible 24x7x365.   All DBS services provided through STO/DMS are defined in the state contract. Vocational Rehabilitation requires correction of errors within 15 minutes. 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   24x7x365

Offline and availability for maintenance   As needed
scheduled between 2:00 am and 6:00 am

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)?*   0 minutes

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

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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.

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 (DBS) 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.

=================

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 office (18 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 are 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:

20 U.S.C. § 1232g; 34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA); Section 282.318 F.S.; Chapter 60DD-2 F.A.C. Florida Information Resource Security Policies and Standards

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:

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, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

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, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

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

DBS network service is funded through an annual appropriation from General Revenue and the Rehabilitation Trust Fund.

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VR network service is funded through the Rehabilitation Trust Fund.

5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

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

Dept/Agency: **Education**

Submitted by: **David Stokes, Chief Information Officer**

Phone: **(850) 245-9326**

Date submitted: **October 15, 2010**

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	Servers, Tape Drives, Storage Area Networks	8	Enterprise Vault E-Mail Archival & Journaling
2	Listserv software	9	Microsoft Operations Manager
3	Inmage	10	DBS - MXLogic Anti-Spam/Virus
4	Ironport Spam Filter	11	DBS - Commcell Exchange BackUp
5	Outlook Web Access 2003	12	DBS - McAfee Anti Spam - Virus
6	MessageOne Service (Dell)	13	
7	Trend Anti-Virus & Anti-Spyware Suite	14	

1. **IT Service Definition**

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

    ☑ Central IT staff   ☐ Southwood Shared Resource Center

    ☑ Program staff   ☐ Northwood Shared Resource Center

    ☐ Other state agency *(non-primary data center)*   ☐ Northwest Regional Data Center

    ☑ Other External Service Provider *(Anti-virus for Division of Blind Services)*

    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 5.3)

    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)*   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

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

SBOE - 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.

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:

SBOE - 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 15 minutes for warning and 30 minutes 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)*:   24 x 7 x 365

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)?*   0 minutes

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

SBOE - 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)*

SBOE - 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:

SBOE - 20 U.S.C. § 1232g; 34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA); Section 282.318 F.S.; Chapter 60DD-2 F.A.C. Florida Information Resource Security Policies and Standards

DBS – 34 CFR Part 361, 367, and 395; Section 413 Part I F.S.

VR – 34 CFR Part 361, Section F.S. 413.341

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:

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

DBS and VR – None.

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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 that are underway or planned to upgrade or enhance any system, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

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, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

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.

VR - Federal Trust Fund. No change in the funding model or levels is anticipated.

5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

None.

5.3. Other pertinent information related to this service

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

E-mail sent to and forms received from over 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:	**Education**
Submitted by:	**David Stokes, Chief Information Officer**
Phone:	**(850) 245-9326**
Date submitted:	**October 15, 2010**

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 hardware and commercial software associated with the Desktop Computer Service:		
1	Workstations (Dell, Gateway, Apple)	9	Hummingbird Host Explorer
2	Server(s) for desktop images	10	Trend Micro Office Scan
3	Laptops (Dell)	11	JAWS Text to Speech
4	Printers (HP, Xerox, Konica)	12	Zoom Text (Magnifier)
5	Scanners (HP, Epson)	13	OpenBook Scan Text
6	Microsoft Windows XP/Vista/7	14	
7	Microsoft Office Pro 2003/2007	15	
8	Symantec Ghost	16	

1. **IT Service Definition**

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

    ☑ Central IT staff   ☐ Southwood Shared Resource Center

    ☑ Program staff   ☐ Northwood Shared Resource Center

    ☐ Other state agency *(non-primary data center)*   ☐ Northwest Regional Data Center

    ☐ Other External Service Provider *(specify)* _____

    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 5.3)

    1.3. Please identify the number of users of this service.   3,823

    1.4. How many locations currently use desktop computing services?   139

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)*   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

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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?

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:

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)*

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

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

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)*

Must accommodate mobile users for laptop, Blackberry, Iphone, Droid, etc. 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:

SBOE - 20 U.S.C. § 1232g; 34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA); Section 282.318 F.S.; Chapter 60DD-2 F.A.C. Florida Information Resource Security Policies and Standards

DBS – 34 CFR Part 361, 367, and 395; Section 413 Part I F.S.

VR – 34 CFR Part 361, Section F.S. 413.341

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. 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?

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☑ 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, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

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, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

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.

VR - Federal Trust Fund. No change in the funding model or levels is anticipated.

5.2.   Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

Customers are billed for services in accordance with the published cost recovery plan. No change in the funding model or levels is anticipated.

DBS 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.

5.3.   Other pertinent information related to this service

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
5	Adobe Dimensions 3.0

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6	Adobe Dreamweaver CS5
7	Adobe Flash Player 10
8	Adobe Illustrator CS5
9	Adobe InDesign CS5
10	Adobe PageMaker 7.0
11	Adobe Photoshop CS5
12	Adobe Reader 9.3
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

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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 and 2007
66	Microsoft Office FrontPage 2003 and 2007
67	Microsoft Office Professional Edition 2003 and 2007
68	Microsoft Office Project Professional 2003 and 2007
69	Microsoft Office Publisher 2003 and 2007
70	Microsoft Office Visio Professional 2003 and 2007
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

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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

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Dept/Agency:	**Education**
Submitted by:	**David Stokes, Chief information Officer**
Phone:	**(850) 245-9326**
Date submitted:	**October 15, 2010**

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 hardware and commercial software associated with the Helpdesk Service:			
1	Magic Help Desk Software (BMC)	5	Cisco Secure ACS
2	Dell Services	6	DSRAZOR
3	Dell Workstations	7	Automated Call Distribution Software
4	Microsoft XP	8	REMI Online System

1. IT Service Definition

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

☑ Central IT staff   ☐ Southwood Shared Resource Center

☑ Program staff   ☐ Northwood Shared Resource Center

☐ Other state agency *(non-primary data center)*   ☐ Northwest Regional Data Center

☐ Other External Service Provider *(specify)*

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 5.3)

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

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   Email, Magic Helpdesk, Intranet Application

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	X

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

1	**Level 1 and 2 support for Microsoft Office Product Suite**	5	**Virus/ Malware resolution**
2	**Level 1 support for Agency specific critical applications**	6	**E-mail delivery questions**
3	**Network account and access management additions and changes**	7	**Level 1 support for PC maintenance call in for equipment to be fixed.**
4	**Level 1 and 2 support for general software**	8	**OCM Management**

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)   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?

   > 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 Certifications. In addition, the Help Desk 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).

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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)* <mark>M-F, 8:00 a.m -5:00 p.m with after hours Duty Manager support available. DBS - 0730-1730.</mark>

3.3. <mark>_____</mark>

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

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.

   3.3.2. What is the average monthly volume of calls/cases/tickets? <mark>EDC 935, DBS 200</mark>

   3.3.3. 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.

   3.3.4. 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 _____

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

   ☑ Yes   ☐ No

      3.3.5.1. If yes, please specify and describe:

SBOE - 20 U.S.C. § 1232g; 34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA); Section 282.318 F.S.; Chapter 60DD-2 F.A.C. Florida Information Resource Security Policies and Standards

DBS – 34 CFR Part 361, 367, and 395; Section 413 Part I F.S.

VR – 34 CFR Part 361, Section F.S. 413.341

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 using the Magic system and submitted to upper management. Random surveys are sent to customers receiving service via help desk support. Weekly Goals and accomplishment reports are submitted to 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 that are underway or planned to upgrade or enhance any system, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

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, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

> This service is funded for Department of Education headquarters through the Education Data Center Working Capital Trust Fund and it's 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.

5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

> Customers are billed for services in accordance with the published cost recovery plan. No change in the funding model or levels is anticipated.

5.3. Other pertinent information related to this service

> The Help Desk 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.

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Dept/Agency:	**Education**
Submitted by:	**David Stokes, Chief Information Officer**
Phone:	**(850) 245-9326**
Date submitted:	**October 15, 2010**

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   ☐ Southwood Shared Resource Center

   ☑ Program staff   ☐ Northwood Shared Resource Center

   ☐ Other state agency *(non-primary data center)*   ☑ Northwest Regional Data Center

   ☑ Other External Service Provider *(specify)* __GRUCom_____

   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 5.3)

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)*   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?

   > 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?

   > 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.

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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:

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.

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> 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 backups.

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? 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 & VR Semi-annually DBS – Periodically.

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)*

> 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:

> 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.

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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:

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 that are underway or planned to upgrade or enhance any system, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

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, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

This service is funded for DOE Headquarters by the Education 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.

VR - Federal Trust Fund. No change in the funding model or levels is anticipated.

5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

There is no cost recovery or cost allocation plan for this service.

5.3. Other pertinent information related to this service

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

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Dept/Agency:	**Education**
Submitted by:	**David Stokes, Chief Information Officer**
Phone:	**(850) 245-9326**
Date submitted:	**October 15, 2010**

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 hardware and commercial software associated with this service:		
1	Windows Server	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
    - ☐ Other state agency *(non-primary data center)*
    - ☐ Other External Service Provider *(specify)*
    - ☐ Northwood Shared Resource Center
    - ☐ Southwood Shared Resource Center
    - ☐ Northwest Regional Data Center

    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 5.3)

    1.3. Please identify the number of Internet users of this service.   1,634,151

    1.4. Please identify the number of intranet users of this service.   1,297

    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

    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 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:

    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?

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☑ 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, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

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, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

This service is funded for Department of Education headquarters through the Education Data Center Working Capital Trust Fund and it's customers are billed for services in accordance with the published cost recovery plan.

5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

No change in the funding model or levels is anticipated.

5.3. Other pertinent information related to this service

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

Dept/Agency: **Education**

Submitted by: **David Stokes, Chief Information Officer**

Phone: **(850)245-9326**

Date submitted: **October 15, 2010**

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 application systems 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
    - ☐ Other state agency *(non-primary data center)*
    - ☐ Other External Service Provider *(specify)* _____
    - ☐ Southwood Shared Resource Center
    - ☐ Northwood Shared Resource Center
    - ☐ Northwest Regional Data Center

    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 VR 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 VR 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)*

>

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4.2.1. List any significant projects that are underway or planned to upgrade or enhance any system, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

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, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

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. No changes in the funding model or levels are anticipated.

Funding for DBS for this service is through General Revenue and the Rehabilitation Trust Fund. No changes in the funding model or levels are anticipated.

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

5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

None.

5.3. Other pertinent information related to this service

None.

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Dept/Agency:	**Education**
Submitted by:	**David Stokes, Chief Information Officer**
Phone:	**(850) 245-9326**
Date submitted:	**October 15, 2010**

Data Center Service

This service provides the centralized operation and management of data center services through (a) data centers and computing facilities as defined in s. 282.0041, F.S., and (b) single logical-server installations. It includes all resources required to perform data center functions identified in s. 282.201(2)(d)1.e., F.S. for agency strategic and non-strategic IT services.

Statutory definitions from s. 282.0041, F.S., are provided here for convenience:

- "**Primary data center**" means a state or non-state agency data center that is a recipient entity for consolidation of non-primary data centers and computing facilities. A primary data center may be authorized in law or designated by the Agency for Enterprise Information Technology pursuant to s. 282.201.
- "**Data center**" means agency space containing 10 or more physical or logical servers any of which supports a strategic or nonstrategic information technology service, as described in budget instructions developed pursuant to s. 216.023.
- "**Computing facility**" means agency space containing fewer than a total of 10 physical or logical servers, any of which supports a strategic or nonstrategic information technology service, as described in budget instructions developed pursuant to s. 216.023, but excluding single, logical-server installations that exclusively perform a utility function such as file and print servers.

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 non-strategic *and strategic* IT services that are supported (in whole or part) by data center services offered at the following data centers and computing facilities.	
1	Northwood Shared Resource Center	None.
2	Southwood Shared Resource Center	Strategic Services #2, #5, #10, #12 and #16. Non-strategic Agency Administrative & Financial.
3	Northwest Regional Data Center	Strategic Services #1, #2, #11, #12, #13, #14.
4	Agency (non-primary) Data Center	Network Service, E-mail, Messaging and Calendaring Service, Helpdesk Service, IT Security Risk Service, Agency Administrative & Financial and Portal/Web Management Service. Strategic Services #3, #4,#5, #8, #9, #10, #15, and #16.
5	Agency Computing Facilities	IT Security Risk Service.
6	Other External Data Center(s)	Strategic #6 and #7.

1. **IT Service Definition**

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

☑ Central IT staff	☐ Northwood Shared Resource Center
☑ Program staff	☑ Southwood Shared Resource Center
☐ Other state agency *(non-primary data center)*	☑ Northwest Regional Data Center
☑ Other External Service Provider *(specify)* _University of South, Infinity Software Developement	

    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 5.3)

1.3. Provide the following information regarding agency data centers included in this service:

  1.3.1. Number of agency data center(s)   <u>6</u>

  1.3.2. List the major IT application systems[1] hosted at each of these facilities:

Name of Agency Data Center	Major IT Application Systems Supported	External Agency Supported (if applicable)
Education Data Center	Please reference IT Services Catalog. By December 31, 2011 all application systems will be hosted at a Primary Data Center.	
Division of Blind Services	Please reference IT Services Catalog. By December 31, 2011 all application systems will be hosted at a Primary Data Center.	
Division of Vocational Rehabiliation	Please reference IT Services Catalog. By December 31, 2011 all application systems will be hosted at a Primary Data Center.	
FACT.org	Please reference IT Services Catalog. By December 31, 2011 all application systems will be hosted at a Primary Data Center.	
FCAT Explorer	Please reference IT Services Catalog. By December 31, 2011 all application systems will be hosted at a Primary Data Center.	
Community College Data Center	Please reference IT Services Catalog. By December 31, 2011 all application systems will be hosted at a Primary Data Center.	

1.4. Provide the following information regarding agency computing facilities included in this service:

  1.4.1. Number of agency computing facilities   <u>1</u>

  1.4.2. List the major IT application systems[1] hosted at each of these facilities:

Name of Computing Facility	Major IT Application Systems Supported	External Agency Supported (if applicable)
Santa Fe College	DOE Disaster Recovery Site	

1.5. Provide the following information regarding single logical-server installations included in this service:

  1.5.1. Total number of logical servers not housed in an agency data center, agency computing facility, or primary data center

---

[1] **Any custom developed system, commercially acquired, or open-source software product that is included in the definition of a non-strategic or strategic IT service.** *Note: Strategic IT Services and their constituent systems are defined in Worksheets SC-1 & SC-2.*

FCAT Explorer - (14 Servers), FACTS.org – (13 Servers)

    1.5.2.   Total number of single logical-server installations

EDC – (277 servers) Santa Fe College - (19 servers)

    1.5.3.   List all major IT application systems[1] supported by these servers in 1.5.1 and 1.5.2:

2.   Please reference IT Services Catalog **Data Center Consolidation**

    2.1. When are your agency data center and computing facilities scheduled for consolidation into a primary data center? *If not yet scheduled, indicate "Not Available."*

> Education Data Center, Divison of Blind Services, Divison of Rehabilitation Services, FACTS.org, and FCAT Explorer and Community College Data Center will be consolidated by December 31, 2011. The Department is aggressively pursueing consolidation of the Education Data Center by June 30, 2010.

    2.2. Has your agency specified service level requirements for this IT service in a service level agreement (SLA) executed with a primary data center in compliance with s. 282.203, F.S.?

     ☑ Yes   ☐   No

    2.2.1.   If no, please explain the specific issues preventing execution, and describe your plan and schedule for resolving those issues.

>

    2.2.2.   If yes, please provide an electronic copy of the executed service level agreement with your Schedule IV-C submission.

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

    3.1. Timing and Service Delivery Requirements

    3.1.1.   Hours/Days that service is required *(e.g., 0600-2400 M-F, 24/7)*   24x7x365

    3.1.2.   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)? Action would be taken within 15 minutes of any server downtime

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

       ☑ Yes   ☐ No

       If yes, please specify and describe:

> 20 U.S.C. § 1232g; 34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA); Section 282.318 F.S.; Chapter 60DD-2 F.A.C. Florida Information Resource Security Policies and Standards

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

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

> 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).

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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.

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

☑ Restricted system administration rights   ☑ Secured entrance to facility
☐ Systems access through internal network only   ☑ Systems access through secure encryption
☑ Criminal background check for data center staff ☐ Other _____

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:

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

4.2. Are currently defined IT service levels adequate to support the business needs of the agency?
☑ 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, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

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, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

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

DBS network 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.

VR network service is funded through the Rehabilitation Trust Fund. No change in the funding model or levels is anticipated.

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5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

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.

5.3. Other pertinent information related to this service

Education Data Center, Divison of Blind Services, Divison of Rehabilitation Services, FACTS.org, and FCAT Explorer and Community College Data Center will be consolidated by December 31, 2011. The Department is aggressively pursueing consolidation of the Education Data Center by June 30, 2010.

By December 31, 2011 all application systems will be hosted at a Primary Data Center.

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Dept/Agency:	**Education**
Submitted by:	**David Stokes, Chief Information Officer**
Phone:	**(850) 245-9326**
Date submitted:	**October 15, 2010**

Agency Financial and Administrative Systems Support Service

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 application systems 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
    - ☑ Program staff
    - ☑ Other state agency *(non-primary data center)*
    - ☐ Other External Service Provider *(specify)* _____
    - ☐ Southwood Shared Resource Center
    - ☐ Northwood Shared Resource Center
    - ☑ Northwest Regional Data Center

    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 5.3)

    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

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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)   0700-1800 M-F

         3.2.1.2. Back-office-facing components of this IT service (batch and maintenance)   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., 15 min, 30 min, 60 min)?*   30 min.

         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   Dedicated lines for services #1, #7, #8, and #9

      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:

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20 U.S.C. § 1232g; 34 CFR Part 99, Family Educational Rights and Privacy Act (FERPA); Section 282.318 F.S.; Chapter 60DD-2 F.A.C. Florida Information Resource Security Policies and Standards

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, resource, or process associated with this IT service. *Please indicate the D3-A issue number in the Description for any projects that require funds in a legislative budget request for FY 2011-12.*

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, that is used to provide this service, and describe any anticipated adjustments to the funding source(s) or funding level for FY 2011-12

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

   5.2. Please indicate whether there is a cost recovery or cost allocation plan for this service, and describe any anticipated adjustments or needed changes in the service funding model (e.g., charge-back, cost allocation, fee-per-transaction, etc.)

   None.

   5.3. Other pertinent information related to this service

   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.

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

				Resources Apportioned to this IT Service in FY 2011-12		Combined v.2011-12			
Dept/Agency: **Education**					**Estimated IT Service Costs**			
Prepared by: **David Stokes, Chief Information Officer**								
Phone: **850-245-9326**					A	B	C	D
					Initial Estimate for Fiscal Year 2010-11	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2011-12 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 2011-12					
A. Personnel		12.50			$858,362	$858,362	$847,800	-$10,562
A-1.1 **State FTE**	2	12.00			$723,328	$723,328	$757,800	$34,472
A-2.1 **OPS FTE**		0.00			$0	$0	$0	$0
A-3.1 **Contractor Positions** (Staff Augmentation)		0.50			$135,034	$135,034	$90,000	-$45,034
B. Hardware		607			$195,934	$195,934	$147,700	-$48,234
B-1 **Servers**	3	126	0		$12,744	$12,744	$0	-$12,744
B-2 **Server Maintenance & Support**		96	96		$52,006	$52,006	$39,200	-$12,806
B-3 **Network Devices & Hardware** (e.g., routers, switches, hubs, cabling, etc.)		520	511		$65,895	$65,895	$93,000	$27,105
B-4 **Online Storage for file and print** (indicate GB of storage)	4	600			$0	$0	$0	$0
B-5 **Archive Storage for file and print** (indicate GB of storage)		0			$0	$0	$0	$0
B-6 **Other Hardware Assets** (Please specify in Footnote Section below)					$65,289	$65,289	$15,500	-$49,789
C. Software					$19,703	$19,703	$13,400	-$6,303
D. External Service Provider(s)					$1,427,378	$1,427,378	$2,290,600	$863,222
D-1 **MyFloridaNet**	5				$0	$0	$1,029,100	$1,029,100
D-2 **Other** (Please specify in Footnote Section below)					$1,427,378	$1,427,378	$1,261,500	-$165,878
E. Other (Please describe in Footnotes Section below)	6				$63,375	$63,375	$56,400	-$6,975
F. Total for IT Service					$2,564,752	$2,564,752	$3,355,900	$791,148

G. 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 information technology spend is from a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2	State Board of Education FTE 9. Division of Blind Services FTE .50. Division of Vocational Rehabilitation FTE 3.
3	One hundred twenty six physical servers and 19 virtual servers support this service.
4	Division of Blind Services.
5	Increase due to Division of Vocational Rehabilitation.
6	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.
7	
8	
9	
10	
11	
12	
13	
14	
15	2010-11 Submission included $33,133 for Plant & Facility

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E-Mail, Messaging, and Calendaring Service

Non-Strategic IT Service:

Agency: Education

Form: FY 2011-12 Schedule IV-C -

Prepared by: David Stokes, Chief Information Officer

Phone: 850-245-9326

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	Number used for this service	Number w/ costs in FY 2011-12	A Initial Estimate for Fiscal Year 2010-11	B Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	C Estimated FY 2011-12 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		2.50		$211,405	$211,405	$183,700	-$27,705
A-1 State FTE		2.25		$121,382	$121,382	$138,700	$17,318
A-2 OPS FTE		0.00		$0	$0	$0	$0
A-3 Contractor Positions *(Staff Augmentation)*		0.25		$90,023	$90,023	$45,000	-$45,023
B. Hardware				$143,303	$143,303	$12,300	-$131,003
B-1 Servers	2	19	0	$961	$961	$0	-$961
B-2 Server Maintenance & Support		19	18	$7,074	$7,074	$9,000	$1,926
B-3 Wireless Communication Devices *(e.g., Blackberries, I-phones, PDAs, etc.)*	3	0	0	$120,725	$120,725	$0	-$120,725
B-4 Online Storage *(indicate GB of storage)*	4	1090		$0	$0	$0	$0
B-5 Archive Storage *(indicate GB of storage)*	5	4188		$0	$0	$0	$0
B-6 Other Hardware Assets *(Please specify in Footnote Section below)*				$14,543	$14,543	$3,300	-$11,243
C. Software				$75,317	$75,317	$56,800	-$18,517
D. External Service Provider(s)				$0	$0	$6,600	$6,600
D-1 Southwood Shared Resource Center				$0	$0	$0	$0
D-2 Northwood Shared Resource Center				$0	$0	$0	$0
D-3 Northwest Regional Data Center				$0	$0	$0	$0
D-4 Other Data Center External Service Provider *(specify in Footnotes below)*	6			$0	$0	$6,600	$6,600
E. Other *(Please describe in Footnotes Section below)*	7			$15,411	$15,411	$16,600	$1,189
F. Total for IT Service				$445,436	$445,436	$276,000	-$176,036

# of Assets & Resources Apportioned to this IT Service in FY 2011-12

Estimated IT Service Costs

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

	Non-Strategic Service	Footnote	%	Cost
OT-1	Network			
OT-2	Desktop IT Service	8	6.75%	$ 108,176
OT-3	Help Desk	8	3.07%	$ 9,201
OT-4	IT Security & Risk Mitigation			
OT-5	IT Administration & Management			
	SUBTOTAL		$	117,376
	Fully-loaded IT Service Cost		$	393,376

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.**

H. 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 Information technology spend is from a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2. Nineteen physical servers and 5 virtual servers support this service.
3. The Department owns no blackberry devices.
4. Education Data Center GB 590. Division of Blind Services GB 500.
5. Education Data Center GB 4,188.
6. Division of Blind Services MX Logic external e-mail filtering service and maintenance.
7. Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.
8. Desktop IT Service 876/12,982. Help Desk 299/12982.
9. 2010-11 Submission included $8,556 of Plant & Facility.

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

Agency: Education
Prepared by: David Stokes, Chief Information Officer
Phone: 850-245-9326

Form: FY 2011-12 Schedule IV-C -

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	Number used for this service	Number w/ costs in FY 2011-12	A — Initial Estimate for Fiscal Year 2010-11	B — Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	C — Estimated FY 2011-12 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		15.75		$937,972	$937,972	$848,800	-$89,172
A-1 State FTE	2	15.25		$880,933	$880,933	$797,000	-$83,933
A-2 OPS FTE		0.25		$12,028	$12,028	$6,800	-$5,228
A-3 Contractor Positions (Staff Augmentation)	2	0.25		$45,011	$45,011	$45,000	-$11
B. Hardware		5133	915	$321,865	$321,865	$656,800	$334,935
B-1 Servers	3	3	3	$264	$264	$0	-$264
B-2 Server Maintenance & Support		0	0	$0	$0	$0	$0
B-3.1 Desktop Computers	4	3165	463	$132,944	$132,944	$486,600	$353,656
B-3.2 Mobile Computers (e.g., Laptop, Notebook, Handheld, Wireless Computer)	5	890	77	$107,828	$107,828	$118,600	$10,772
B-3.3 Other Hardware Assets *(Please specify in Footnote Section below)*	6	1075	372	$80,829	$80,829	$51,600	-$29,229
C. Software				$34,257	$34,257	$34,500	$243
D. External Service Provider(s)	7	1	1	$9,804	$9,804	$1,200	-$8,604
E. Other *(Please describe in Footnotes Section below)*	8			$84,255	$84,255	$61,300	-$22,955
F. Total for IT Service				**$1,388,153**	**$1,388,153**	**$1,602,600**	**$214,447**

G. 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 information technology spend is from a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.

2. State Board of Education FTEs 9.25. Divison of Blind Services FTEs 1.5. Division of Vocational Rehabilitation FTEs 5.

3. Three physical and 2 virtual servers support this service.

4. State Board of Education plans no desktop/laptop refresh. Division of Blind Services plans a 2 year combined desktop/laptop refresh. Divison of Vocational Rehabilitation plans a 3 year combined desktop/laptop refresh.

5. Divison of Blind Services refresh of 46 laptops and Division of Vocational Rehabiliation maintenance on 27 laptops.

6. State Board of Education scanners and non-network printers. Division of Blind Services and Division of Vocational Rehabilitation non-network printers.

7. Embarq DSL line.

8. Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.

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15. 2010-11 Submission included $48,928 of Plant & Facility.

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

Agency: **Education**

Prepared by: **David Stokes, Chief Information Officer**

Phone: **850-245-9326**

Form: FY 2011-12 Schedule IV-C -

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	Number used for this service	Number w/ costs in FY 2011-12	A — Initial Estimate for Fiscal Year 2010-11	B — Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	C — Estimated FY 2011-12 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		4.75		$211,219	$211,219	$270,300	$59,081
A-1 State FTE		4.50		$202,899	$202,899	$225,300	$22,401
A-2 OPS FTE		0.00		$8,320	$8,320	$0	-$8,320
A-3 Contractor Positions (Staff Augmentation)	2	0.25		$0	$0	$45,000	$45,000
B. Hardware		1	1	$574	$574	$400	-$174
B-1 Servers	3	0	0	$264	$264	$0	-$264
B-2 Server Maintenance & Support		0	0	$0	$0	$0	$0
B-3 Other Hardware Assets *(Please specify in Footnote Section below)*	4	1	1	$310	$310	$400	$90
C. Software				$6,258	$6,258	$5,800	-$458
D. External Service Provider(s)		0	0	$0	$0	$0	$0
E. Other *(Please describe in Footnotes Section below)*	5			$35,571	$35,571	$23,200	-$12,371
F. Total for IT Service				$253,622	$253,622	$299,700	$46,078

G. 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 information technology spend is from a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2	Staff Augmentation for Division of Blind Services.
3	Three virtual servers support this service.
4	SAN maintenance.
5	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.
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15	2010-11 Submission included $1,466 of Plant & Facility

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

Agency: **Education**

Prepared by: **David Stokes, Chief Information Officer**

Phone: **850-245-9326**

Form: FY 2011-12 Schedule IV-C -

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	Number used for this service	Number w/ costs in FY 2011-12	A Initial Estimate for Fiscal Year 2010-11	B Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	C Estimated FY 2011-12 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		3.50		$400,553	$400,553	$313,900	−$86,653
A-1 State FTE		3.25		$324,292	$324,292	$268,900	−$55,392
A-2 OPS FTE		0.00		$0	$0	$0	$0
A-3 Contractor Positions *(Staff Augmentation)*		0.25		$76,261	$76,261	$45,000	−$31,261
B. Hardware		13	5	$735	$735	$3,000	$2,265
B-1 Servers	2	8	0	$218	$218	$0	−$218
B-2 Server Maintenance & Support		5	5	$517	$517	$2,700	$2,183
B-3 Other Hardware Assets *(Please specify in Footnote Section below)*				$0	$0	$300	$300
C. Software	3			$40,700	$40,700	$64,800	$24,100
D. External Service Provider(s)	4	3	3	$26,900	$26,900	$98,600	$71,700
E. Other *(Please describe in Footnotes Section below)*	5			$129,595	$129,595	$19,900	−$109,695
F. Total for IT Service				$598,483	$598,483	$500,200	−$98,283

G.   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 information technology spend is from a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2	Thirteen physical servers and 22 virtual servers support this service.
3	Backup software for all locations and disaster recovery servers at Santa Fe College in Gainesville.
4	Charges for Northwest Regional Data Center, Gainesville Regional Utility and CoopT-1.
5	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.
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15	2010-11 Submission included $15,084 of Plant & Facility.

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

Agency: **Education**

Prepared by: **David Stokes, Chief Information Officer**

Phone: **850-245-9326**

Form: FY 2011-12 Schedule IV-C -

	Footnote Number	# of Assets & Resources Apportioned to this IT Service in FY 2011-12		Estimated IT Service Costs			
				A	B	C	D
Service Provisioning -- Assets & Resources *(Cost Elements)*		Number used for this service	Number w/ costs in FY 2011-12	Initial Estimate for Fiscal Year 2010-11	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2011-12 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding *(Columns C - B)*
A. Personnel		**5.75**		$347,073	$347,073	$489,400	$142,327
A-1 **State FTE**	2	5.75		$259,529	$259,529	$489,400	$229,871
A-2 **OPS FTE**		0.00		$0	$0	$0	$0
A-3 **Contractor Positions** (Staff Augmentation)	2	0.00		$87,544	$87,544	$0	-$87,544
B. Hardware		**15**	**6**	$58,494	$58,494	$10,400	-$48,094
B-1 **Servers**	3	7	0	$0	$0	$0	$0
B-2 **Server Maintenance & Support**	3	7	5	$16,214	$16,214	$8,100	-$8,114
B-3 **Other Hardware Assets** *(Please specify in Footnote Section below)*	4	1	1	$42,280	$42,280	$2,300	-$39,980
C. Software	5			$2,370	$2,370	$400	-$1,970
D. External Service Provider(s)	6	2	2	$121,888	$121,888	$129,200	$7,312
E. Other *(Please describe in Footnotes Section below)*	7			$30,428	$30,428	$36,500	$6,072
F. Total for IT Service				$560,253	$560,253	$665,900	$105,647

G. 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 information technology spend is from a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2	Net change in personnel due to completion of development project and reallocation of application programmers to this service. No staff augmentation for 2011-12.
3	Fifteen physical and 1.5 virtual servers support this service.
4	Production printer purchased in 2010-11 now in maintenance.
5	Recurring software license will not need renewing in 2011-12.
6	Northwest Regional Data Center and Department of Management Services charges.
7	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.
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15	2010-11 Submission included $29,387 of Plant & Facility.

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Non-Strategic IT Service:	**IT Administration and Management Service**

Agency: **Education**

Prepared by: **David Stokes, Chief Information Officer**

Phone: **850-245-9326**

Form: FY 2011-12 Schedule IV-C -

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	Number used for this service	Number w/ costs in FY 2011-12	A Initial Estimate for Fiscal Year 2010-11	B Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	C Estimated FY 2011-12 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		15.25		$1,292,374	$1,292,374	$1,224,600	-$67,774
A-1 **State FTE**	2	15.25		$1,280,980	$1,280,980	$1,224,600	-$56,380
A-2 **OPS FTE**		0.00		$11,394	$11,394	$0	-$11,394
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** *(Please specify in Footnote Section below)*		0	0	$0	$0	$0	$0
C. Software				$0	$0	$0	$0
D. External Service Provider(s)	4	0	0	$43,643	$43,643	$0	-$43,643
E. Other *(Please describe in Footnotes Section below)*	5			$144,720	$144,720	$135,100	-$9,620
F. Total for IT Service				$1,480,737	$1,480,737	$1,359,700	-$121,037

G.   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 information technology spend is from a number of funding sources. Federal funding, Division of Blind Services funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2	State Board of Education FTEs 10.75. Divison of Blind Services FTEs .25. Division of Vocational Rehabilitation FTEs 4.25.
3	2010-11 submission reported Department of Management Services human resources charges as external service provider. 2011-12 submission reports these charges for all services as other.
4	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.
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15	2010-11 Submission included $143,491 Plant & Facility.

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

Dept/Agency: **Education**
Prepared by: David Stokes
Phone: 850-245-9326

Form: Schedule IV-C -Combined v.2011-12

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	Number used for this service	Number w/ costs in FY 2011-12	A — Initial Estimate for Fiscal Year 2010-11	B — Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	C — Estimated FY 2011-12 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	D — Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		4.50		$705,163	$705,163	$244,600	-$460,563
A-1.1 **State FTE**	2	4.25		$705,163	$705,163	$235,300	-$469,863
A-2.1 **OPS FTE**		0.25		$0	$0	$9,300	$9,300
A-3.1 **Contractor Positions** (Staff Augmentation)		0.00		$0	$0	$0	$0
B. Hardware				$0	$0	$800	$800
B-1 **Servers**	3	6	0	$0	$0	$0	$0
B-2 **Server Maintenance & Support**		6	6	$0	$0	$800	$800
B-3 **Other Hardware Assets** (Please specify in Footnotes Section below)		0	0	$0	$0	$0	$0
C. Software				$7,773	$7,773	$5,500	-$2,273
D. External Service Provider(s)	4	1	1	$0	$0	$700	$700
E. Other (Please describe in Footnotes Section below)	5			$107,175	$107,175	$21,600	-$85,575
F. Total for IT Service				$820,111	$820,111	$273,200	-$546,911

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

1	not part of the Working Capital Trust Fund.
2	Net change in personnel due to reallocation of application programmers to other non-strategic and strategic services.
3	Six physical servers and 6 virtual servers support this service.
4	Department of Management Services charges for Division of Blind Services.
5	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.
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15	2010-11 Submission included $57,404 Plant & Facility.

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Non-Strategic IT Service:	**Data Center Service**							

						Estimated IT Service Costs		
Dept/Agency: **Education**								Form: Schedule IV-C -Combined v.2011-12
Prepared by: **David Stokes**			# of Assets & Resources Apportioned to this IT Service in FY 2011-12		A	B	C	D
Phone: **850-245-9326**					Initial Estimate for Fiscal Year 2010-11 (if submitted)	Estimated FY 2010-11 Allocation of Recurring Base Budget (based on Column G64 minus G65)	Estimated FY 2011-12 Allocation of Recurring Base Budget (based on Column G64 minus G65)	Planned Increase/Decrease Use of Recurring Base Funding
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2011-12				
A. Personnel (performing data center functions defined in w. 282.201(2)(d)1.e., F.S.)			0.50		$0	$0	$31,200	$31,200
A-1.1	State FTE	2	0.50		$0	$0	$31,200	$31,200
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 Calculated total non-mainframe servers from all IV-C services 309 Calculated total mainframes from all IV-C services 0					$0	$0	$0	$0
B-1	Non-Mainframe Servers (including single-function logical servers not assigned to another service)		0	0	$0	$0	$0	$0
B-2	Servers - Mainframe		0	0	$0	$0	$0	
B-3	Server Maintenance & Support		0	0	$0	$0	$0	$0
B-4	Online or Archival Storage Systems (indicate GB of storage)	3	114562		$0	$0	$0	$0
B-5	Data Center/ Computing Facility Internal Network				$0	$0	$0	$0
B-6	Other Hardware (Please specify in Footnotes Section below)				$0	$0	$0	$0
C. Software					$0	$0	$0	$0
D. External Service Provider(s)					$0	$0	$20,900	$20,900
D-1	Southwood Shared Resource Center (indicate # of Board votes)	4	0		$0	$0	$6,700	$6,700
D-2	Northwood Shared Resource Center (indicate # of Board votes)	5	0		$0	$0	$0	$0
D-3	Northwest Regional Data Center (indicate # of Board votes)	6	1		$0	$0	$14,200	$14,200
D-4	Other Data Center External Service Provider (specify in Footnotes below)				$0	$0	$0	$0
E. Plant & Facility			Total	Est Utilized	$0	$0	$379,800	$379,800
E-1	Agency Data Center (indicate total square feet)	7	13744	12406	$0	$0	$327,900	$327,900
E-2	Computing Facilities (indicate total square feet)	8	100	100	$0	$0	$0	$0
E-3	Office Space (indicate total square feet)	9	1835	1835	$0	$0	$31,500	$31,500
E-4	Backup Generator, Power Distribution Units, UPS, etc. (indicate capacity in KW)	9	320	226	$0	$0	$8,000	$8,000
E-5	Utilities (e.g., electricity and water) (estimated total annual KWH)	9	1979760		$0	$0	$0	$0
E-6	Environmentals (e.g., HVAC, fire control, and physical security)	10			$0	$0	$12,400	$12,400
E-7	Other (please specify in Footnotes Section below)				$0	$0	$0	$0
F. Other (Please describe in Footnotes Section below)		11			$0	$0	$3,300	$3,300
G. Total for IT Service					$0	$0	$435,200	$435,200

H. 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 information technology spend is from a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2	Data Center Service not required for 2010-11 submission. 2011-12 submission includes Education Data Center at Turlington Building and the Division of Vocational Rehabilitiation.
3	114,562 GB of RAW SAN storage.
4	Office of Student Financial Assistance Shared Transition Services service level agreement with Southwood Shared Resource Center.
5	All services provided by Northwood Shared Resource Center were moved to Northwest Regional Data Center.
6	Office of Student Financial Assistance with Northwest Regional Data Center.
7	Education Data Center at Turlington Building and Division of Vocational Rehabilitation.
8	Santa Fe College Disaster Recovery utilized at no cost.
9	Education Data Center at Turlington Building.
10	APC NetworkAir IR Air Handlers, SimplexGrinnell Fire Suppression and Sonitrol Security.
11	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.
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15	2010-11 submission $812,061 for Plant & Facility.

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Agency: Education

E-Mail, Messaging, and Calendaring Service

Budget Entity Name	BE Code	Program Component Code	Program Component Name	Identified Funding as % of Total Cost of Service — Costs within BE	Funding Identified for IT Service	E-mail Total 100% $276,000	E-mail Fund Source GR=General Revenue STF=State TF FTF=Federal TF	Salary & Benefits $138,700	OPS $0	Expense $0	OCO $0	Contracted Services $0	Other Category $137,300	Network Service 100.0% $3,355,900	Desktop Computing Service 100.0% $1,602,600	Helpdesk Service 100.0% $299,700	IT Security/Risk Mitigation Service 100.0% $500,200	Agency Financial and Administrative Systems Support Service 100.0% $665,900	IT Administration and Management Service 100.0% $1,359,700
State Board of Education	4880000	03.12.00.00.00	K-20 Executive Budget		$3,956,400	$167,100	GR STF FTF	$89,700					$77,400	$795,700	$636,700	$209,200	$396,800	$665,900	$1,085,000
Division of Blind Services	4818000	13.04.00.00.00	Services Most Vulnerable		$684,200	$58,200	GR STF FTF						$58,200	$118,100	$332,700	$90,500	$66,300	$0	$18,400
Vocational Rehabilitation	4816000	11.02.00.00.00	Workforce Services		$3,419,400	$50,700	GR STF FTF	$49,000					$1,700	$2,442,100	$633,200	$0	$37,100	$0	$256,300
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Sum of IT Cost Elements Across IT Services

				E-mail Total			Network	Desktop	Helpdesk	IT Security	Agency Fin	IT Admin
Personnel	State FTE (#)	63.00	2.25				12.00	15.25	4.50	3.25	5.75	15.25
	State FTE (Costs)	$4,168,200	$138,700				$757,800	$797,000	$225,300	$268,900	$489,400	$1,224,600
Personnel	OPS FTE (#)	0.50	0.00				0.00	0.25	0.00	0.00	0.00	0.00
	OPS FTE (Cost)	$16,100	$0				$0	$6,800	$0	$0	$0	$0
Personnel	Vendor/Staff Augmentation (# Positions)	1.50	0.25				0.50	0.25	0.25	0.25	0.00	0.00
	Vendor/Staff Augmentation (Costs)	$270,000	$45,000				$90,000	$45,000	$45,000	$45,000	$0	$0
Hardware		$831,400	$12,300				$147,700	$656,800	$400	$3,000	$10,400	$0
Software		$181,200	$56,800				$13,400	$34,500	$5,800	$64,800	$400	$0
External Services		$2,547,800	$6,600				$2,290,600	$1,200		$98,600	$129,200	$0
Plant & Facility (Data Center Only)		$379,800										
Other		$373,900	$16,600				$56,400	$61,300	$23,200	$19,900	$36,500	$135,100
Totals of Costs		$8,768,400	$276,000		$138,700	$0	$0	$0	$0	$137,300	$3,355,900	$1,602,600	$299,700	$500,200	$665,900	$1,359,700
Totals of FTE		65.00	2.50								12.50	15.75	4.75	3.50	5.75	15.25

IT Cost Element Data as entered on IT Service Worksheets

File: 1A - DOE FINAL FY2011-12_Schedule_IV-C-20 Strategic.xlsx
Tab: BE-Non-Strategic
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Strategic IT Service:	**Career and Adult Education Service #1**

Form: Schedule IV-C -Combined v.2011-12

Dept/Agency: Education
Prepared by: David Stokes, Chief Information Officer
Phone: 850-245-9326

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 2011-12	*A* Initial Estimate for Fiscal Year 2010-11	*B* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2011-12 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		2.00		$134,108	$134,108	$158,700	$24,592
A-1.1 **State FTE**		2.00		$134,108	$134,108	$158,700	$24,592
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	2	$1,492	$1,492	$1,500	$8
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Non-Mainframe	2	2	2	$0	$0	$1,500	$1,500
B-3 **Server Maintenance & Support**				$1,492	$1,492	$0	-$1,492
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software				$4,911	$4,911	$4,900	-$11
D. External Service Provider(s)	3	1	1	$249,000	$249,000	$249,000	$0
E. Other *(Please describe in Footnotes Section below)*	4			$23,664	$23,664	$13,200	-$10,464
F. Total for IT Service				**$413,175**	**$413,175**	**$427,300**	**$14,125**

G.	**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 information technology spend is across a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2	Two physical servers support this service.
3	External Service provider supports Choices program.
4	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.
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14	Career & Adult Education Service formerly reported as Adult Workforce Education Service #1.
15	2010-11 Submission included $11,706 of Plant & Facility.

File: 1A - DOE FINAL FY2011-12_Schedule_IV-C-20 Strategic.xlsx
Tab: Career Adult Edc #1
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Strategic IT Service:	**Accountability Research & Measurement Service #2**

Form: Schedule IV-C -Combined v.2011-12

Dept/Agency: Education
Prepared by: David Stokes, Chief Information Officer
Phone: 850-245-9326

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 2011-12	Initial Estimate for Fiscal Year 2010-11	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2011-12 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		**42.25**		$2,807,571	$2,807,571	$2,853,900	$46,329
A-1.1 **State FTE**	2	42.25		$2,807,571	$2,807,571	$2,853,900	$46,329
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		**29**	**0**	$114,892	$114,892	$114,900	$8
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Non-Mainframe		29	0	$0	$0	$73,000	$73,000
B-3 **Server Maintenance & Support**				$73,612	$73,612	$600	-$73,012
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$41,280	$41,280	$41,300	$20
C. Software				$138,787	$138,787	$148,800	$10,013
D. External Service Provider(s)	3	1	1	$2,348,635	$2,348,635	$1,136,600	-$1,212,035
E. Other *(Please describe in Footnotes Section below)*	4			$272,195	$272,195	$420,800	$148,605
F. Total for IT Service				**$5,682,080**	**$5,682,080**	**$4,675,000**	**-$1,007,080**

G.	**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 Information technology spend is across a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.	
2	Office of Technology and Information Systems FTE 12 Division of Accountability, Research & Measurement FTE 30.25.	
3	Twenty-nine physical servers and one virtual server support this service.	
4	Northwest Regional Data Center charges.	
5	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.	
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14	Accountability Research & Measurement formerly reported as Intregrated Education Data Strategic Service #2, K-12 Source Education Data Strategic Servcie #3 and Community College Technical Center MIS Strategic Service #4.	
15	2010-11 submission included $202,416 Plant & Facility.	

File: 1A - DOE FINAL FY2011-12_Schedule_IV-C-20 Strategic.xlsx
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Strategic IT Service:	Nonpublic Postsecondary Education Information Management Service #3							

Form: Schedule IV-C -Combined v.2011-12

Dept/Agency: **Education**

Prepared by: **David Stokes, Chief Information Officer**

Phone: **850-245-9326**

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 2011-12	Initial Estimate for Fiscal Year 2010-11	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2011-12 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		1.75		$89,892	$89,892	$104,400	$14,508
A-1.1 **State FTE**		0.50		$17,292	$17,292	$31,800	$14,508
A-2.1 **OPS FTE**		0.00		$0	$0		$0
A-3.1 **Contractor Positions** (Staff Augmentation)		1.25		$72,600	$72,600	$72,600	$0
B. Hardware		1	0	$0	$0	$0	$0
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Non-Mainframe	2	1	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)		0	0	$0	$0	$0	$0
E. Other *(Please describe in Footnotes Section below)*	3			$6,284	$6,284	$3,300	-$2,984
F. Total for IT Service				$96,176	$96,176	$107,700	$11,524

G. **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 information technology spend is across a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2	One physical server supports this service.
3	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.
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14	Nonpublic Postsecondary Education Information Management Service formerly reported as strategic service #5.
15	2010-11 Submission included $3,353 of Plant & Facility.

File: 1A - DOE FINAL FY2011-12_Schedule_IV-C-20 Strategic.xlsx
Tab: NonPub Post Sec #3
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Strategic IT Service: **Blind Services Information Service #4**

Form: Schedule IV-C -Combined v.2011-12

Dept/Agency: **Education**
Prepared by: **David Stokes, Chief Information Officer**
Phone: **850-245-9326**

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 2011-12	A Initial Estimate for Fiscal Year 2010-11	B Estimated FY 2010-11 Allocation of Recurring Base Budget (based on Column G64 minus G65)	C Estimated FY 2011-12 Allocation of Recurring Base Budget (based on Column G64 minus G65)	D Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		5.75		$511,991	$511,991	$617,300	$105,309
A-1.1 **State FTE**		3.50		$123,500	$123,500	$223,400	$99,900
A-2.1 **OPS FTE**		0.00		$0	$0	$0	$0
A-3.1 **Contractor Positions** (Staff Augmentation)		2.25		$388,491	$388,491	$393,900	$5,409
B. Hardware		3	0	$210,000	$210,000	$210,700	$700
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Non-Mainframe	2	3	0	$0	$0	$0	$0
B-3 **Server Maintenance & Support**				$210,000	$210,000	$210,700	$700
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software				$36,000	$36,000	$36,000	$0
D. External Service Provider(s)	3	1	1	$357,000	$357,000	$357,000	$0
E. Other (Please describe in Footnotes Section below)	4			$14,154	$14,154	$3,700	-$10,454
F. Total for IT Service				**$1,129,145**	**$1,129,145**	**$1,224,700**	**$95,555**

G. **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 information technology spend is across a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2 Three physical servers and 3 virtual servers support this service.
3 Catalog system used to manage the collection and distribution of cassettes/digital books/machines and equipment/ and Braille materials for the Florida Braille and Talking Books Bureau of Library services.
4 Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.
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14 Blind Services Information Service formerly reported as strategic service #6.
15 2010-11 Submission includes $3,388 Plant & Facility.

File: 1A - DOE FINAL FY2011-12_Schedule_IV-C-20 Strategic.xlsx
Tab: Blind Services Info #4
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Strategic IT Service: **Educator Certification Service #5**

Form: Schedule IV-C -Combined v.2011-12

Dept/Agency: **Education**
Prepared by: **David Stokes, Chief Information Officer**
Phone: **850-245-9326**

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 2011-12	Initial Estimate for Fiscal Year 2010-11	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2011-12 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		**6.50**		$850,279	$850,279	$619,200	-$231,079
A-1.1 **State FTE**		4.50		$506,247	$506,247	$309,600	-$196,647
A-2.1 **OPS FTE**		0.00		$0	$0		$0
A-3.1 **Contractor Positions** (Staff Augmentation)		2.00		$344,032	$344,032	$309,600	-$34,432
B. Hardware		**28**	**0**	$10,142	$10,142	$3,000	-$7,142
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Non-Mainframe	2	28	0	$0	$0	$0	$0
B-3 **Server Maintenance & Support**				$5,914	$5,914	$2,500	-$3,414
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$4,228	$4,228	$500	-$3,728
C. Software				$18,218	$18,218	$0	-$18,218
D. External Service Provider(s)	3	2	2	$125,194	$125,194	$368,800	$243,606
E. Other *(Please describe in Footnotes Section below)*				$74,648	$74,648	$29,900	-$44,748
F. Total for IT Service				**$1,078,481**	**$1,078,481**	**$1,020,900**	**-$57,581**

G. **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 information technology spend is across a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2	Twenty-eight physical servers support this service.
3	External service providers support FileNet Imaging System and Telephony system.
4	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.
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14	Educator Certification Service was formerly reported as Educator Certification Technology Service Stratefic #7 and Florida's Alternative Certification Program Strategic Service #8.
15	2010-11 submission included $41,199 of Plant & Facility.

File: 1A - DOE FINAL FY2011-12_Schedule_IV-C-20 Strategic.xlsx
Tab: Educator Cert #5
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Strategic IT Service:	**Florida Academic Counseling & Tracking for Students Service #6**						
Dept/Agency: **Education**						*Form: Schedule IV-C -Combined v.2011-12*	
Prepared by: **David Stokes, Chief Information Officer**			**# of Assets & Resources apportioned to this IT Service**		**Estimated IT Service Costs**		
Phone: **850-245-9326**					*A*	*B*	*C*	*D*
Service Provisioning -- Assets & Resources *(Cost Elements)*		**Footnote Number**	**Number used for this service**	**Number w/ costs in FY 2011-12**	**Initial Estimate for Fiscal Year 2010-11**	**Estimated FY 2010-11 Allocation of Recurring Base Budget** *(based on Column G64 minus G65)*	**Estimated FY 2011-12 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** - Non-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	1	1	$1,400,000	$1,400,000	$1,388,200	-$11,800
E. Other *(Please describe in Footnotes Section below)*					$0	$0	$0	$0
F. Total for IT Service					**$1,400,000**	**$1,400,000**	**$1,388,200**	**-$11,800**

G. **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 Information technology spend is across a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2	2011-12 LBR submitted for General Revenue.
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14	FACTS.org formerly reported as Strategic Service #10.
15	2010-11 submission no Plant & Facilities cost.

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Tab: FACTS.org #6
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Strategic IT Service:	**Sunshine State Standards Support Service #7**							

Form: Schedule IV-C -Combined v.2011-12

			# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs			
Dept/Agency: **Education**					*A*	*B*	*C*	*D*
Prepared by: **David Stokes, Chief Information Officer**						Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2011-12 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	
Phone: **850-245-9326**								
Service Provisioning -- Assets & Resources *(Cost Elements)*		*Footnote Number*	*Number used for this service*	*Number w/ costs in FY 2011-12*	*Initial Estimate for Fiscal Year 2010-11*			*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** - Non-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	1	1	$2,000,000	$2,000,000	$990,000	-$1,010,000
E. Other *(Please describe in Footnotes Section below)*					$0	$0	$0	$0
F. Total for IT Service					**$2,000,000**	**$2,000,000**	**$990,000**	**-$1,010,000**

G. **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 information technology spend is across a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2	2011-12 LBR submitted.
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14	Sunshine State Standards Support formerly reported as Strategic Service #12.
15	2010-11 submission no Plant & Facilities cost.

File: 1A - DOE FINAL FY2011-12_Schedule_IV-C-20 Strategic.xlsx
Tab: Sunshine St Stds #7
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Strategic IT Service: School & District Improvement, Assistance & Intervention Plans Service #8

Form: Schedule IV-C -Combined v.2011-12

Dept/Agency: Education
Prepared by: David Stokes, Chief Information Officer
Phone: 850-245-9326

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	Number used for this service	Number w/ costs in FY 2011-12	A Initial Estimate for Fiscal Year 2010-11	B Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	C Estimated FY 2011-12 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	D Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		1.00		$126,100	$126,100	$74,100	-$52,000
A-1.1 **State FTE**	2	1.00		$0	$0	$74,100	$74,100
A-2.1 **OPS FTE**		0.00		$0	$0	$0	$0
A-3.1 **Contractor Positions** (Staff Augmentation)		0.00		$126,100	$126,100	$0	-$126,100
B. Hardware		2	0	$298	$298	$0	-$298
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Non-Mainframe	3	2	0	$0	$0	$0	$0
B-3 **Server Maintenance & Support**				$298	$298	$0	-$298
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software				$303	$303	$0	-$303
D. External Service Provider(s)		0	0	$0	$0	$0	$0
E. Other *(Please describe in Footnotes Section below)*	4			$0	$0	$3,800	$3,800
F. Total for IT Service				$126,701	$126,701	$77,900	-$48,801

G. 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 information technology spend is across a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2. Support for this service is now being performed by State FTE.
3. Two physical servers support this service.
4. Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.
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14. School & District Improvement, Assistance & Intervention Plans formerly reported as Strategic Service #18.
15. 2010-11 submission no Plant & Facilities cost.

Strategic IT Service:	**Vocational Rehabilitation Service #9**							

Form: Schedule IV-C -Combined v.2011-12

Dept/Agency: **Education**
Prepared by: **David Stokes, Chief Information Officer**
Phone: **850-245-9326**

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 2011-12	**A** Initial Estimate for Fiscal Year 2010-11	**B** Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	**C** Estimated FY 2011-12 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	**D** Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		27.75		$1,100,421	$1,100,421	$2,281,500	$1,181,079
A-1.1 **State FTE**		20.25		$224,776	$224,776	$1,117,500	$892,724
A-2.1 **OPS FTE**		0.50		$0	$0	$16,200	$16,200
A-3.1 **Contractor Positions** (Staff Augmentation)		7.00		$875,645	$875,645	$1,147,800	$272,155
B. Hardware		11	10	$2,376	$2,376	$8,100	$5,724
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Non-Mainframe	2	11	10	$2,376	$2,376	$8,100	$5,724
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				$100,000	$100,000	$0	-$100,000
D. External Service Provider(s)		0	0	$0	$0	$0	$0
E. Other *(Please describe in Footnotes Section below)*	3			$46,065	$46,065	$21,500	-$24,565
F. Total for IT Service				**$1,248,862**	**$1,248,862**	**$2,311,100**	**$1,062,238**

G. **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 information technology spend is across a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2	Eleven physical servers support this service.
3	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.
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14	Vocational Rehabilitation formerly reported as Automated Rehabilitation & Medical Information Strategic Service #19 and Rehabilitation Information Management Strategic Service #20.
15	2010-11 included $12,729 Plant & Facility.

File: 1A - DOE FINAL FY2011-12_Schedule_IV-C-20 Strategic.xlsx
Tab: Voc Rehab #9
Path: L:\03-Molly\

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at 10:53 AM

Strategic IT Service:

Educational Facilities Information Service #10

Form: Schedule IV-C -Combined v.2011-12

Dept/Agency: Education
Prepared by: David Stokes, Chief Information Officer
Phone: 850-245-9326

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 2011-12	Initial Estimate for Fiscal Year 2010-11	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2011-12 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		4.00		$260,072	$260,072	$292,000	$31,928
A-1.1 **State FTE**		4.00		$260,072	$260,072	$292,000	$31,928
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		11	0	$1,339	$1,339	$1,300	-$39
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Non-Mainframe	2	11	0	$0	$0	$1,300	$1,300
B-3 **Server Maintenance & Support**				$1,339	$1,339	$0	-$1,339
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software				$1,362	$1,362	$1,300	-$62
D. External Service Provider(s)		0	0	$0	$0	$0	$0
E. Other *(Please describe in Footnotes Section below)*	3			$38,706	$38,706	$26,500	-$12,206
F. Total for IT Service				**$301,479**	**$301,479**	**$321,100**	**$19,621**

G. **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 information technology spend is across a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2	Eleven physical servers support this service.
3	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.
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14	Educational Facilities Information was formerly reported as Strategic Service #9.
15	2010-11 Submission included $12,296 Plant & Facility.

File: 1A - DOE FINAL FY2011-12_Schedule_IV-C-20 Strategic.xlsx
Tab: Edu Facilities #10
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Strategic IT Service: **School Business Support Service #11**

Form: Schedule IV-C -Combined v.2011-12

Dept/Agency: **Education**
Prepared by: **David Stokes, Chief Information Officer**
Phone: **850-245-9326**

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 2011-12	*A* Initial Estimate for Fiscal Year 2010-11	*B* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2011-12 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		4.50		$258,201	$258,201	$320,300	$62,099
A-1.1 **State FTE**		4.50		$258,201	$258,201	$320,300	$62,099
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	$1,047	$1,047	$400	-$647
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Non-Mainframe	2	6	0	$298	$298	$400	$102
B-3 **Server Maintenance & Support**				$446	$446	$0	-$446
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$303	$303	$0	-$303
C. Software				$454	$454	$500	$46
D. External Service Provider(s)	3	1	1	$82,348	$82,348	$42,300	-$40,048
E. Other *(Please describe in Footnotes Section below)*	4			$44,235	$44,235	$29,900	-$14,335
F. Total for IT Service				$386,285	$386,285	$393,400	$7,115

G. **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 information technology spend is across a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2	Six physical servers support this service.
3	Northwest Regional Data Center charges.
4	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.
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13	School Transportation Management now reported as part of School Business Support Service.
14	School Business Support formerly reported as Food & Nutrition Management Strategic Service #13; Foods Program Reporting Strategic Service #14 and Funding & Financial Reporting #15.
15	2010-11 submission included $23,412 Plant & Facility.

File: 1A - DOE FINAL FY2011-12_Schedule_IV-C-20 Strategic.xlsx
Tab: School Business #11
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Strategic IT Service:	**Student Financial Assistance Service #12**						

Form: Schedule IV-C -Combined v.2011-12

Dept/Agency:	**Education**
Prepared by:	**David Stokes, Chief Information Officer**
Phone:	**850-245-9326**

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 2011-12	*A* Initial Estimate for Fiscal Year 2010-11	*B* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2011-12 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*D* Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		**27.50**		$2,181,501	$2,181,501	$2,156,700	-$24,801
A-1.1 **State FTE**		27.50		$2,027,501	$2,027,501	$2,156,700	$129,199
A-2.1 **OPS FTE**		0.00		$0	$0	$0	$0
A-3.1 **Contractor Positions** (Staff Augmentation)		0.00		$154,000	$154,000	$0	-$154,000
B. Hardware		**13**	**13**	$1,478	$1,478	$1,700	$222
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Non-Mainframe	2	13	13	$0	$0	$0	$0
B-3 **Server Maintenance & Support**				$1,478	$1,478	$1,700	$222
B-4 **Other Hardware Assets** (e.g., system mgt workstation, printers, UPS)				$0	$0	$0	$0
C. Software				$101,922	$101,922	$104,900	$2,978
D. External Service Provider(s)	3	1	1	$1,148,788	$1,148,788	$1,121,800	-$26,988
E. Other *(Please describe in Footnotes Section below)*				$300	$300	$184,100	$183,800
F. Total for IT Service				**$3,433,989**	**$3,433,989**	**$3,569,200**	**$135,211**

G. **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 information technology spend is across a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2	Thirteen physical servers support this service.
3	Northwest Regional Data Center charges.
4	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.
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13	Other allocated as 100% non-strategic 2010-11.
14	Student Financial Assistance formerly reported as State Student Financial Assistance Database Strategic Service #16 and Federal Family Education Loan Program Strategic Service #17.
15	2010-11 submission included $152,406 Plant & Facility.

File: 1A - DOE FINAL FY2011-12_Schedule_IV-C-20 Strategic.xlsx
Tab: Stud Fin Asst #12
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Strategic IT Service:	**Automated Student Record Exchange Service #13**						

Form: Schedule IV-C -Combined v.2011-12

Dept/Agency: Education
Prepared by: David Stokes, Chief Information Officer
Phone: 850-245-9326

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs			
		A	*A*	*A*	*B*	*C*	*D*
		Number used for this service	Number w/ costs in FY 2011-12	Initial Estimate for Fiscal Year 2010-11	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2011-12 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		**3.50**		$192,924	$192,924	$260,500	$67,576
A-1.1 **State FTE**		3.50		$192,924	$192,924	$260,500	$67,576
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** - Non-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	1	1	$177,279	$177,279	$154,500	-$22,779
E. Other *(Please describe in Footnotes Section below)*	3			$22,118	$22,118	$23,200	$1,082
F. Total for IT Service				$392,321	$392,321	$438,200	$45,879

G. **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 information technology spend is across a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2	Northwest Regional Data Center charges.
3	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.
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14	Automated Student Record Exchange formerly reported as Strategic Service #11.
15	2010-11 submission included $11,707 Plant & Facility.

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Tab: Auto Stud Rec Ex #13
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| Strategic IT Service: | **Florida Assessment for Instruction in Reading Service #14** | | | | | | |

Form: Schedule IV-C -Combined v.2011-12

Dept/Agency: Education
Prepared by: David Stokes, Chief Information Officer
Phone: 850-245-9326

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 2011-12	Initial Estimate for Fiscal Year 2010-11	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2011-12 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		6.25		$0	$0	$963,200	$963,200
A-1.1 **State FTE**		1.25		$0	$0	$81,500	$81,500
A-2.1 **OPS FTE**		0.00		$0	$0	$0	$0
A-3.1 **Contractor Positions** (Staff Augmentation)		5.00		$0	$0	$881,700	$881,700
B. Hardware		28	0	$0	$0	$0	$0
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Non-Mainframe	2	28	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)	3	2	2	$308,000	$308,000	$259,800	-$48,200
E. Other *(Please describe in Footnotes Section below)*				$0	$0	$8,300	$8,300
F. Total for IT Service				**$308,000**	**$308,000**	**$1,231,300**	**$923,300**

G. 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 information technology spend is across a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2	Twenty-eight physical servers support this service.
3	Department of Management Services and Northwest Regional Data Center charges.
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14	FAIR formerly reported as Strategic Service #21.
15	2010-11 submission no Plant & Facilities cost.

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Tab: FAIR #14
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Strategic IT Service:	**Independent Education & Parental Choice Service #15**						
Dept/Agency: **Education**						*Form: Schedule IV-C -Combined v.2011-12*	
Prepared by: **David Stokes, Chief Information Officer**				**# of Assets & Resources apportioned to this IT Service**		**Estimated IT Service Costs**	
Phone: **850-245-9326**							
						A	*B*	*C*	*D*

Service Provisioning -- Assets & Resources *(Cost Elements)*	Footnote Number	Number used for this service	Number w/ costs in FY 2011-12	A — Initial Estimate for Fiscal Year 2010-11	B — Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	C — Estimated FY 2011-12 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	D — Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		2.00		$0	$0	$135,700	$135,700
A-1.1 **State FTE**		2.00		$0	$0	$135,700	$135,700
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	$0	$0	$0	$0
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Non-Mainframe	2	3	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	$100	$100
D. External Service Provider(s)		0	0	$0	$0	$0	$0
E. Other *(Please describe in Footnotes Section below)*	3			$0	$0	$11,600	$11,600
F. Total for IT Service				$0	$0	$147,400	$147,400

G.	**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 Information technology spend is across a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2	Three physical servers support this service.
3	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses.
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14	Independent Education & Parental Choice is a new strategic service. Services inappropriately reported as Portal / Web in prior years.
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Tab: Indep Edu Choice #15
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Strategic IT Service:	**Public School Initiatives Service #16**						

Form: Schedule IV-C -Combined v.2011-12

Dept/Agency: **Education**
Prepared by: **David Stokes, Chief Information Officer**
Phone: **850-245-9326**

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 2011-12	**A** Initial Estimate for Fiscal Year 2010-11	**B** Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	**C** Estimated FY 2011-12 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	**D** Planned Increase/Decrease Use of Recurring Base Funding
A. Personnel		2.75		$0	$0	$191,700	$191,700
A-1.1 **State FTE**		2.75		$0	$0	$191,700	$191,700
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	$0	$0	$0	$0
B-1 **Servers** - Mainframe		0	0	$0	$0	$0	$0
B-2 **Servers** - Non-Mainframe	2	3	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	$300	$300
D. External Service Provider(s)		0	0	$0	$0	$0	$0
E. Other *(Please describe in Footnotes Section below)*	3			$0	$0	$18,200	$18,200
F. Total for IT Service				$0	$0	$210,200	$210,200

G. **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 information technology spend is across a number of funding sources. Federal funding, Division of Blind Services funding, Division of Vocational Rehabilitation funding and the Office of Student Financial Assistance Data Center are not part of the Working Capital Trust Fund.
2	Three physical servers support this service.
3	Department prorated costs including rent, risk management, human resources, training and miscellaneous expenses
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14	Public School Initiatives is a new strategic service. Services inappropriately reported as Portal / Web in prior years.
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File: 1A - DOE FINAL FY2011-12_Schedule_IV-C-20 Strategic.xlsx
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Strategic IT Service:	**Services #17**							

Form: Schedule IV-C -Combined v.2011-12

			# of Assets & Resources apportioned to this IT Service		Estimated IT Service Costs			
Dept/Agency:	**Education**				*A*	*B*	*C*	*D*
Prepared by:	**David Stokes, Chief Information Officer**					Estimated FY 2010-11 Allocation of Recurring Base Budget	Estimated FY 2011-12 Allocation of Recurring Base Budget	
Phone:	**850-245-9326**							
Service Provisioning -- Assets & Resources *(Cost Elements)*		*Footnote Number*	*Number used for this service*	*Number w/ costs in FY 2011-12*	*Initial Estimate for Fiscal Year 2010-11*	*(based on Column G64 minus G65)*	*(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** - Non-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)			0	0	$0	$0	$0	$0
E. Other *(Please describe in Footnotes Section below)*					$0	$0	$0	$0
F. Total for IT Service					$0	$0	$0	$0

G.	**Footnotes -** *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*			
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Strategic IT Service:	**Service #18**							

Form: Schedule IV-C -Combined v.2011-12

Dept/Agency:	**Education**
Prepared by:	**David Stokes, Chief Information Officer**
Phone:	**850-245-9326**

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 2011-12*	*A* Initial Estimate for Fiscal Year 2010-11	*B* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2011-12 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** - Non-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)		0	0	$0	$0	$0	$0
E. Other *(Please describe in Footnotes Section below)*				$0	$0	$0	$0
F. Total for IT Service				$0	$0	$0	$0

G.	**Footnotes -** *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*
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Strategic IT Service:	**Service #19**							

Form: Schedule IV-C -Combined v.2011-12

Dept/Agency:	**Education**
Prepared by:	**David Stokes, Chief Information Officer**
Phone:	**850-245-9326**

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 2011-12	Initial Estimate for Fiscal Year 2010-11	Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	Estimated FY 2011-12 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** - Non-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)		0	0	$0	$0	$0	$0
E. Other *(Please describe in Footnotes Section below)*				$0	$0	$0	$0
F. Total for IT Service				$0	$0	$0	$0

G.	**Footnotes -** *Please be sure to indicate there is a footnote for the corresponding row above. Maximum footnote length is 1024 characters.*
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Strategic IT Service:	**Service #20**							

Form: Schedule IV-C -Combined v.2011-12

Dept/Agency:	**Education**
Prepared by:	**David Stokes, Chief Information Officer**
Phone:	**850-245-9326**

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 2011-12*	*A* Initial Estimate for Fiscal Year 2010-11	*B* Estimated FY 2010-11 Allocation of Recurring Base Budget *(based on Column G64 minus G65)*	*C* Estimated FY 2011-12 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** - Non-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)		0	0	$0	$0	$0	$0
E. Other *(Please describe in Footnotes Section below)*				$0	$0	$0	$0
F. Total for IT Service				**$0**	**$0**	**$0**	**$0**

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

Combined v.2011-12

Strategic Services

Budget Entity Name	BE Code	Program Component Code	Program Component Name	Costs within BE	Funding Identified for IT Service	Career and Adult Education Service #1	Accountability Research & Measurement Service #2	Nonpublic Postsecondary Education Information Management Service	Blind Services Information Service #4	Educator Certification Service #5	Florida Academic Counseling & Tracking for Students Service #6	Sunshine State Standards Support Service #7	School & District Improvement, Assistance & Intervention Plans Service #8	Vocational Rehabilitation Service #9	Educational Facilities Information Service #10	School Business Support Service #11	Student Financial Assistance Service #12	Automated Student Record Exchange Service #13	Florida Assessment for Instruction in Reading Service #14	Independent Education & Parental Choice Service #15	Public School Initiatives Service #16
Identified Funding as % of Total Cost of Service						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
						$427,300	$4,675,000	$107,700	$1,224,700	$1,020,900	$1,388,200	$990,000	$77,900	$2,311,100	$321,100	$393,400	$3,569,200	$438,200	$1,231,300	$147,400	$210,200
1 State Board of Education	4880000	03.12.00.00.00	K-20 Executive Budget		$14,997,800	$427,300	$4,675,000	$107,700		$1,020,900	$1,388,200	$990,000	$77,900		$321,100	$393,400	$3,569,200	$438,200	$1,231,300	$147,400	$210,200
2 Division of Blind Services	4818000	13.04.00.00.00	Services Most Vulnerable		$1,224,700				$1,224,700												
3 Vocational Rehabilitation	4816000	11.02.00.00.00	Workforce Services		$2,311,100									$2,311,100							
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Sum of IT Cost Elements Across IT Services — IT Cost Element Data as entered on IT Service Worksheets

			Col Total	#1	#2	#3	#4	#5	#6	#7	#8	#9	#10	#11	#12	#13	#14	#15	#16
Personnel	State FTE (#)		119.50	2.00	42.25	0.50	3.50	4.50	0.00	0.00	1.00	20.25	4.00	4.50	27.50	3.50	1.25	2.00	2.75
	State FTE (Costs)		$8,207,400	$158,700	$2,853,900	$31,800	$223,400	$309,600	$0	$0	$74,100	$1,117,500	$292,000	$320,300	$2,156,700	$260,500	$81,500	$135,700	$191,700
Personnel	OPS FTE (#)		0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OPS FTE (Cost)		$16,200	$0	$0	$0	$0	$0	$0	$0	$0	$16,200	$0	$0	$0	$0	$0	$0	$0
Personnel	Vendor/Staff Augmentation (# Positions)		17.50	0.00	0.00	1.25	2.25	2.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00
	Vendor/Staff Augmentaion (Costs)		$2,805,600	$0	$0	$72,600	$393,900	$309,600	$0	$0	$0	$1,147,800	$0	$0	$0	$0	$881,700	$0	$0
Hardware			$341,600	$1,500	$114,900	$0	$210,700	$3,000	$0	$0	$0	$8,100	$1,300	$400	$1,700	$0	$0	$0	$0
Software			$296,800	$4,900	$148,800	$0	$36,000	$0	$0	$0	$0	$0	$1,300	$500	$104,900	$0	$0	$100	$300
External Services			$6,068,000	$249,000	$1,136,600	$0	$357,000	$368,800	$1,388,200	$990,000	$0	$0	$0	$42,300	$1,121,800	$154,500	$259,800	$0	$0
Other			$798,000	$13,200	$420,800	$3,300	$3,700	$29,900	$0	$0	$3,800	$21,500	$26,500	$29,900	$184,100	$23,200	$8,300	$11,600	$18,200
Totals of Costs			$18,533,600	$427,300	$4,675,000	$107,700	$1,224,700	$1,020,900	$1,388,200	$990,000	$77,900	$2,311,100	$321,100	$393,400	$3,569,200	$438,200	$1,231,300	$147,400	$210,200
Totals of FTE			137.50	2.00	42.25	1.75	5.75	6.50	0.00	0.00	1.00	27.75	4.00	4.50	27.50	3.50	6.25	2.00	2.75

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Non-Strategic IT Services — Currently Authorized Positions

IV-C Service	State FTE	State FTE Cost	OPS FTE	OPS FTE Cost	Contracted Services FTE	Contracted Services FTE Cost	Total Personnel	Total Personnel Cost	Servers - Mainframe	Servers - Non-Mainframe	Hardware	Software	External Service Provider	Other	TOTAL
Network	12.00 $ 757,800	0.00 $ -	0.50 $ 90,000	12.50 $ 847,800		126 $ 147,700	$ 13,400	$ 2,290,600	$ 56,400	$ 3,355,900
Email, Messaging, @ Calendaring	2.25 $ 138,700	0.00 $ -	0.25 $ 45,000	2.50 $ 183,700		19 $ 12,300	$ 56,800	$ 6,600	$ 16,600	$ 276,000
Desktop Computing	15.25 $ 797,000	0.25 $ 6,800	0.25 $ 45,000	15.75 $ 848,800		3 $ 656,800	$ 34,500	$ 1,200	$ 61,300	$ 1,602,600
Help Desk	4.50 $ 225,300	0.00 $ -	0.25 $ 45,000	4.75 $ 270,300		0 $ 400	$ 5,800	$ -	$ 23,200	$ 299,700
IT Security/Risk Mitigation	3.25 $ 268,900	0.00 $ -	0.25 $ 45,000	3.50 $ 313,900		8 $ 3,000	$ 64,800	$ 98,600	$ 19,900	$ 500,200
Financial and Administrative Systems Support	5.75 $ 489,400	0.00 $ -	0.00 $ -	5.75 $ 489,400		7 $ 10,400	$ 400	$ 129,200	$ 36,500	$ 665,900
IT Administration & Management	15.25 $ 1,224,600	0.00 $ -	0.00 $ -	15.25 $ 1,224,600		0 $ -	$ -	$ -	$ 135,100	$ 1,359,700
Portal/Web Management	4.25 $ 235,300	0.25 $ 9,300	0.00 $ -	4.50 $ 244,600		6 $ 800	$ 5,500	$ 700	$ 21,600	$ 273,200
Data Center	0.50 $ 31,200	0.00 $ -	0.00 $ -	0.50 $ 31,200	0	0 $ -	$ -	$ -	$ 20,900	$ 3,300 $ 435,200
Total	63.00 $ 4,168,200	0.50 $ 16,100	1.50 $ 270,000	65.00 $ 4,454,300	0.00	169.00 $ 831,400	$ 181,200	$ 2,547,800	$ 373,900	$ 8,768,400

Data Center Plant & Facility: $ 379,800 *(included in Data Center total)*

Strategic IT Services — Currently Authorized Positions

IV-C Service	State FTE	State FTE Cost	OPS FTE	OPS FTE Cost	Contracted Services FTE	Contracted Services FTE Cost	Total Personnel	Total Personnel Cost	Servers - Mainframe	Servers - Non-Mainframe	Hardware	Software	External Service Provider	Other	TOTAL
Career and Adult Education Service #1	2.00 $ 158,700	0.00 $ -	0.00 $ -	2.00 $ 158,700	0	2 $ 1,500	$ 4,900	$ 249,000	$ 13,200	$ 427,300
Accountability Research & Measurement Service #2	42.25 $ 2,853,900	0.00 $ -	0.00 $ -	42.25 $ 2,853,900	0	29 $ 114,900	$ 148,800	$ 1,136,600	$ 420,800	$ 4,675,000
Nonpublic Postsecondary Education Information Man	0.50 $ 31,800	0.00 $ -	1.25 $ 72,600	1.75 $ 104,400	0	1 $ -	$ -	$ -	$ 3,300	$ 107,700
Blind Services Information Service #4	3.50 $ 223,400	0.00 $ -	2.25 $ 393,900	5.75 $ 617,300	0	3 $ 210,700	$ 36,000	$ 357,000	$ 3,700	$ 1,224,700
Educator Certification Service #5	4.50 $ 309,600	0.00 $ -	2.00 $ 309,600	6.50 $ 619,200	0	28 $ 3,000	$ -	$ 368,800	$ 29,900	$ 1,020,900
Florida Academic Counseling & Tracking for Students	0.00 $ -	0.00 $ -	0.00 $ -	0.00 $ -	0	0 $ -	$ -	$ 1,388,200	$ -	$ 1,388,200
Sunshine State Standards Support Service #7	0.00 $ -	0.00 $ -	0.00 $ -	0.00 $ -	0	0 $ -	$ -	$ 990,000	$ -	$ 990,000
School & District Improvement, Assistance & Interven	1.00 $ 74,100	0.00 $ -	0.00 $ -	1.00 $ 74,100	0	2 $ -	$ -	$ -	$ 3,800	$ 77,900
Vocational Rehabilitation Service #9	20.25 $ 1,117,500	0.50 $ 16,200	7.00 $ 1,147,800	27.75 $ 2,281,500	0	11 $ 8,100	$ -	$ -	$ 21,500	$ 2,311,100
Educational Facilities Information Service #10	4.00 $ 292,000	0.00 $ -	0.00 $ -	4.00 $ 292,000	0	11 $ 1,300	$ 1,300	$ -	$ 26,500	$ 321,100
School Business Support Service #11	4.50 $ 320,300	0.00 $ -	0.00 $ -	4.50 $ 320,300	0	6 $ 400	$ 500	$ 42,300	$ 29,900	$ 393,400
Student Financial Assistance Service #12	27.50 $ 2,156,700	0.00 $ -	0.00 $ -	27.50 $ 2,156,700	0	13 $ 1,700	$ 104,900	$ 1,121,800	$ 184,100	$ 3,569,200
Automated Student Record Exchange Service #13	3.50 $ 260,500	0.00 $ -	0.00 $ -	3.50 $ 260,500	0	0 $ -	$ -	$ 154,500	$ 23,200	$ 438,200
Florida Assessment for Instruction in Reading Service	1.25 $ 81,500	0.00 $ -	5.00 $ 881,700	6.25 $ 963,200	0	28 $ -	$ -	$ 259,800	$ 8,300	$ 1,231,300
Independent Education & Parental Choice Service #1	2.00 $ 135,700	0.00 $ -	0.00 $ -	2.00 $ 135,700	0	3 $ -	$ 100	$ -	$ 11,600	$ 147,400
Public School Initiatives Service #16	2.75 $ 191,700	0.00 $ -	0.00 $ -	2.75 $ 191,700	0	3 $ -	$ 300	$ -	$ 18,200	$ 210,200
Services #17	0.00 $ -	0.00 $ -	0.00 $ -	0.00 $ -	0	0 $ -	$ -	$ -	$ -	$ -
Service #18	0.00 $ -	0.00 $ -	0.00 $ -	0.00 $ -	0	0 $ -	$ -	$ -	$ -	$ -
Service #19	0.00 $ -	0.00 $ -	0.00 $ -	0.00 $ -	0	0 $ -	$ -	$ -	$ -	$ -
Service #20	0.00 $ -	0.00 $ -	0.00 $ -	0.00 $ -	0	0 $ -	$ -	$ -	$ -	$ -
Total	119.50 $ 8,207,400	0.50 $ 16,200	17.50 $ 2,805,600	137.50 $ 11,029,200	0.00	140.00 $ 341,600	$ 296,800	$ 6,068,000	$ 798,000	$ 18,533,600

TOTALS — Currently Authorized Positions

All Schedule IV-C Services	State FTE	State FTE Cost	OPS FTE	OPS FTE Cost	Contracted Services FTE	Contracted Services FTE Cost	Total Personnel	Total Personnel Cost	Servers - Mainframe	Servers - Non-Mainframe	Hardware	Software	External Service Provider	Other	TOTAL
Non-Strategic IT Services	63.00 $ 4,168,200	0.50 $ 16,100	1.50 $ 270,000	65.00 $ 4,454,300	0	169 $ 831,400	$ 181,200	$ 2,547,800	$ 373,900	$ 8,388,600
Strategic IT Services	119.50 $ 8,207,400	0.50 $ 16,200	17.50 $ 2,805,600	137.50 $ 11,029,200	0	140 $ 341,600	$ 296,800	$ 6,068,000	$ 798,000	$ 18,533,600
Total	119.50 $ 8,207,400	0.50 $ 16,200	17.50 $ 2,805,600	202.50 $ 15,483,500	0.00	309.00 $ 1,173,000	$ 478,000	$ 8,615,800	$ 1,171,900	$ 26,922,200

COST BREAKDOWN

All Schedule IV-C Services	% IT Positions	% Hardware	% Software	% External Service Provider	% Other	% of Total Reported IT Cost
Non-Strategic IT Services	53.10%	9.91%	2.16%	30.37%	4.46%	31.16%
Strategic IT Services	59.51%	1.84%	1.60%	32.74%	4.31%	68.84%
% of Total Reported IT Cost	57.512%	4.357%	1.775%	32.003%	4.353%	

Data Center Summary	Total	Total Utilized
Total Data Center Personnel		0.50
Total Servers from All IT Services - Mainframe		0
Total Servers from All IT Services - Non-Mainframe		309
Agency Data Center **(TOTAL SQUARE FEET)**	13744	12406
Computing Facilities **(TOTAL SQUARE FEET)**	100	100
Office Space **(TOTAL SQUARE FEET)**	1835	1835
Backup Generator, Power Distribution Units, UPS, etc. **(CAPACITY IN KW)**	320	
Utilities-Electricity **(ESTIMATED TOTAL ANNUAL KWH)**	1979760	

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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:	Deborah K. Kearney, General Counsel	Phone Number:	(850) 245-0442

Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Citizens for Strong Schools, Inc., et al. v. Florida State Board of Education, et al.
Court with Jurisdiction:	Second Judicial Circuit, In and For Leon County, Florida
Case Number:	Case No. 09-CA-4534
Summary of the Complaint:	Plaintiffs allege that the State has failed to adequately provide for a uniform, efficient, safe, secure, and high quality system of free public schools that allows students to obtain a high quality education.
Amount of the Claim:	$ unspecified
Specific Statutes or Laws (including GAA) Challenged:	Article IX, Section 1, Florida Constitution (1998)
Status of the Case:	Defendants' Motion to Dismiss was denied. A Motion to Stay is pending. The Answer is due October 8, 2010.

Who is representing (of record) the state in this lawsuit? Check all that apply.	XX	Agency Counsel
	XX	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).	Neil Chonin Jody Siegel Natalie N. Maxwell Southern Legal Counsel, Inc. E. Thom Rumberger Rumberger, Kirk and Caldwell	Jon L. Mills Boies, Schiller, and Flexner Timothy McLendon University of FL College of Law

Office of Policy and Budget – July 2010

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:	**Board of Governors, State University System of Florida**

Contact Person:	Vikki Shirley	Phone Number:	245-0430

Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Faculty Senate of Florida International University, et al. v. John Winn, et al. and State of Florida, Intervenor
Court with Jurisdiction:	Eleventh Circuit Court of Appeals U.S. District Court for Southern District of Florida (trial court)
Case Number:	Eleventh Circuit: No. 08-15647 Southern District: 06-21513-CV-PAS
Summary of the Complaint:	Plaintiffs challenging constitutionality of sections 112.061(3)(e) and 1011.90(6) on grounds statutes conflict with federal law and intrude upon federal government's power to control foreign affairs by prohibiting universities from using of state and nonstate funds for activities relating to travel to any country designated by the U.S. Department of State as a terrorist-sponsoring state.
Amount of the Claim:	Seeking declaratory relief and attorneys' fees and costs.
Specific Statutes or Laws (including GAA) Challenged:	Sections 112.061(3)(e) and 1011.90(6), Florida Statutes
Status of the Case:	Eleventh Circuit Court of Appeals issued an opinion on August 31, 2010, affirming that portion of the trial court's order which upheld the constitutionality of the statutory restriction on state funds, but reversing that portion of the order striking the restriction on nonstate funds. The case has now been remanded to the trial court for further proceedings consistent with the opinion.

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
	X	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).	N/A

Office of Policy and Budget – July 2010

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:	**Board of Governors, State University System of Florida**

Contact Person:	Vikki Shirley	Phone Number:	245-0430

Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	United Faculty of Florida, et al. v. Board of Governors and State of Florida, Interveners
Court with Jurisdiction:	Second Judicial Circuit Court, Leon County, Florida
Case Number:	2008-CA-18
Summary of the Complaint:	Plaintiffs are challenging constitutionality of section 1011.90(6) on the grounds that the prohibition on the use by universities of nonstate funds for activities relating to travel to countries designated by the U.S. Department of State as terrorist-sponsoring states violates the separation of powers, due process, impairment of contracts, and First Amendment provisions of the Florida Constitution.
Amount of the Claim:	Seeking declaratory relief and costs.
Specific Statutes or Laws (including GAA) Challenged:	Section 1011.90(6), Florida Statutes
Status of the Case:	Plaintiffs have moved for partial summary judgment on separation of powers claim. No hearing scheduled as yet.

Who is representing (of record) the state in this lawsuit? Check all that apply.		
		Agency Counsel
	X	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).	N/A

Office of Policy and Budget – July 2010

FLORIDA DEPARTMENT OF EDUCATION

Commissioner of Education

- General Counsel
- Communications and External Affairs
- Ind Ed & Parental Choice
- Commission for Independent Education
- Governmental Relations
- Inspector General
- Articulation

Board of Governors

- Academic & Student Affairs
- Budget & Finance
- Public Affairs

Finance and Operations
- Contracts, Grants & Procurement
- Budget Management
- Comptroller
- Student Financial Assistance
- School Business Services
- Educational Facilities and SMART Schools Clearinghouse
- General Services
- Personnel Management
- Technology and Information Services
  - Applications Development & Support
  - OSFA Data Center
  - Technology Planning & Mgmt
  - Education Data Center
  - Educational Technology

Accountability, Research & Measurement
- Assessment and School Performance
- Research and Evaluation

Public Schools
- Just Read, Florida! Office
- K-12 Student Achievement and School Improvement
  - Federal Educational Programs
  - School Improvement
  - Equal Educational Opportunity
  - Family and Community Outreach
- Curriculum, Instruction and Student Services
  - Exceptional Education and Student Services
  - Student Achievement through Language Acquisition
  - Curriculum and Instruction
- Educator Quality
  - Ed Practices Commission
  - Educator Certification
  - Professional Practices Services
  - Ed Recruitment, Dev and Retention

Florida Colleges
- Student & Academic Success
- Financial Policy

Career and Adult Education
- Standards, Benchmarks and Frameworks
- Grants Administration and Compliance
- Budget, Accountability and Assessment

Vocational Rehabilitation
- Compliance & Oversight
- Worker's Comp Medical Svcs
- Field Services
- Florida Rehabilitation Council
- Partnerships
- Administrative Services
- Financial Payments

Blind Services
- Administrative Services
- Braille & Talking Book Library
- Client Services & Pgm Support
- Orientation and Adjustment Center
- Business Enterprises

Authorized Positions:

State Board of Education	1,128.00
Vocational Rehabilitation	1,007.00
Division of Blind Services	300.00
Board of Governors	53.00
TOTAL	2,488.00

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

Chancellor, Board of Governors
48001048

Chief of Staff
48001050

Clerk *
48001059

Executive 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 administratively assigned
48001059 from 704001
48001060 from 702001

07/01/10

BOG-1

FTE - 7.00

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

Vice Chancellor
48001057

Sr Associate Vice Chancellor
48001124

Administrative Assistant
48001060

Corporate Secretary
48001141

Associate Vice Chancellor
48001052

Associate Vice Chancellor
48001117

Assistant Vice Chancellor,
Institutional Research
48001061

Educational Policy Analyst
48001079

Educational Policy Analyst
48001082

Educational Policy Analyst
48001077

Director, ASA
48001062

Educational Policy Analyst
48001065

Educational Policy Analyst
48001069

Director, ASA
48001058

Educational Policy Analyst
48001063

Associate Director, ASA
48001064

Information
Resource
Management

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

```
                        Assistant Vice Chancellor
                     Information Resource Management
                                48001083

        Data Base Administrator      Systems Project Administrator      Assistant Director, IRM
            48001091                        48001084                         48001086

   Application Database Administrator    Systems Project Analyst       Computer Programmer Analyst II
           48001053                          48001087                         48001089

   Application Database Administrator    Systems Project Analyst       Computer Programmer Analyst I
           48001092                          48001090                         48001095

      Quality Control Coordinator        Systems Project Analyst          Computer Programmer
           48001085                          48001093                         48001097
```

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

```
                    Chief Financial Officer
                         48001049

        Executive Assistant **        Executive Assistant **
             48001081                      48001114

Director, Finance and Facilities   Director, University Budgets   Budget Officer   Assistant Director, Personnel
        48002012                          48001072               480011129              48001119

    Facilities *              Assistant Director      Senior Budget Analyst
                                 48001074                 48001075

                                      Clerk
                                    48001076
```
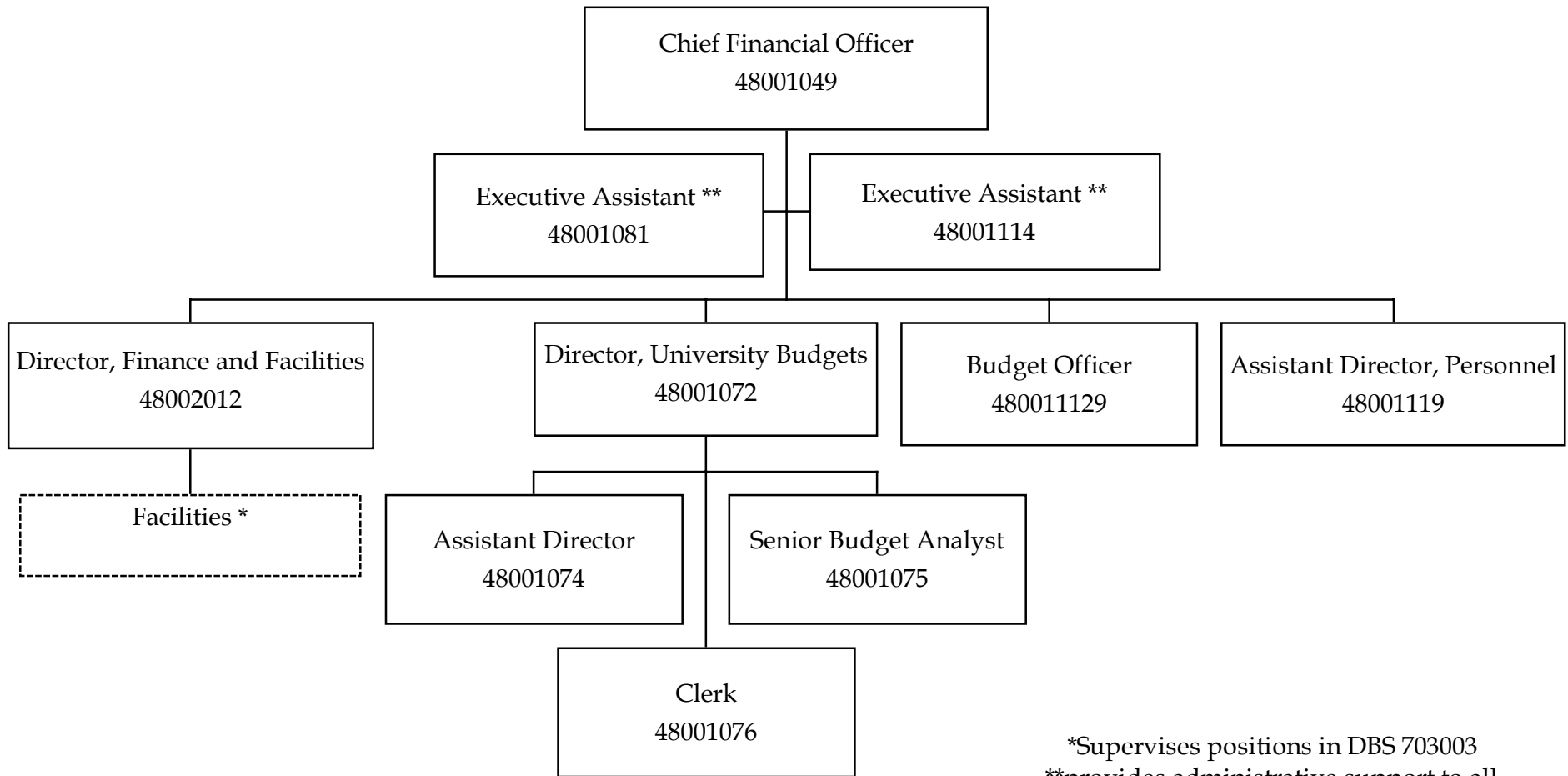
*Supervises positions in DBS 703003
**provides administrative support to all
Board Office staff

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 48001115	Finanical Specialist 48001118
Campus Development Coordinator 48001116	Clerk 48001120
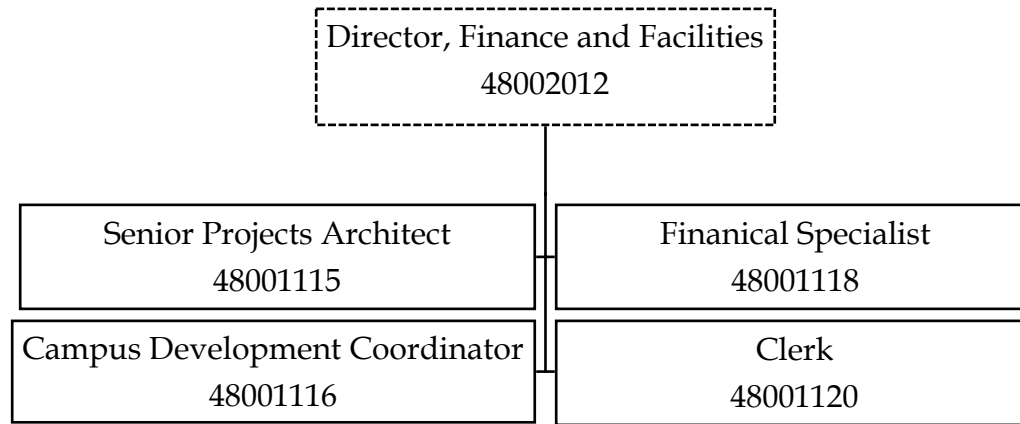
Position 48002012 assigned to supervise from 703001

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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| Execcutive Director, Communications and Development 48001080 | Executive Director, Governmental Relations 48001125 | Director, External Relations 48001055 | Clerk * 48001059 |
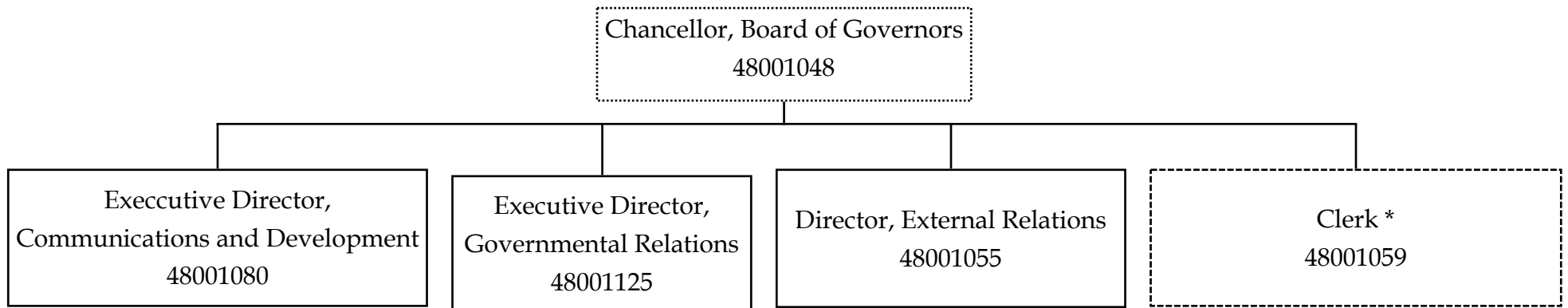
Position 48001048 assigned to supervise 704001
*48001059 administratively assigned to 701001

EDUCATION, DEPARTMENT OF

	FISCAL YEAR 2009-10	
SECTION I: BUDGET	**OPERATING**	**FIXED CAPITAL OUTLAY**
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT	19,324,814,247	1,948,033,627
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)	676,423,924	308,710,920
FINAL BUDGET FOR AGENCY	20,001,238,171	2,256,744,547

SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)				1,761,583,099
Food And Nutrition/Operations And Services * Meals served	395,748,297	0.01	3,662,927	
Educational Facilities * Students served	2,634,382	1.55	4,089,509	
Funding And Financial Reporting * Students served	2,634,382	0.61	1,605,073	
School Transportation Management * Students transported	1,060,810	0.70	743,330	
Recruitment And Retention * Students who graduate from teacher prep programs	10,981	177.86	1,953,045	
Workers' Compensation * Number of Program Applicants Provided Reemployment Services	1,236	7,363.15	9,100,848	
Curriculum And Instruction * Students served	2,634,382	0.92	2,431,041	
Community College Program Fund * Number of students served.	880,763	1,193.57	1,051,252,128	
Distance Learning * Number of Students Served	291,990	1.11	324,668	
Early Childhood Education * Students served	156,824	2,501.02	392,219,840	
Safe Schools * Students served	2,634,382	0.65	1,704,760	
School Choice And Charter Schools * Students served	2,634,382	0.98	2,572,608	
Professional Training * Approved teacher preparation institutions	70	9,471.43	663,000	
Education Practices Commission * Complaints reviewed	514	822.45	422,739	
Professional Practices Services * Investigations completed	3,139	868.12	2,725,043	
Teacher Certification * Subject area evaluations processed	139,762	37.06	5,180,268	
Assessment And Evaluation * Total tests administered	6,069,026	13.43	81,486,488	
Exceptional Student Education * Number of ESE students	507,838	8.47	4,300,226	
Florida Education Finance Program * Number of students served	2,634,382	3,407.77	8,977,361,794	
State Grants To School Districts/ Non-florida Education Finance Program * Number of students served	2,634,382	107.19	282,371,826	
Determine Eligibility, Provide Counseling, Facilitate Provision Of Rehabilitative Treatment, And Job Training To Blind Customers * Customers served	12,224	3,846.13	47,015,090	
Provide Food Service Vending Training, Work Experience And Licensing * Facilities supported	145	14,505.22	2,103,257	
Provide Braille And Recorded Publications Services * Customers served	31,647	72.95	2,308,520	
Federal Funds For School Districts * Number of students served	2,634,382	1,015.60	2,675,473,644	
Capitol Technical Center * Number of students served	2,634,382	0.08	211,211	
Instructional Technology *	2,634,382	0.42	1,100,000	
Public Broadcasting * Stations supported	52	173,953.25	9,045,569	
Florida Alliance For Assistive Service And Technology * Number of clients served	81,578	16.75	1,366,775	
Independent Living Services * Number of clients served	25,282	252.44	6,382,080	
Migrant Worker Initiative * Number of clients served	153	1,862.62	284,981	
Vocational Rehabilitation - General Program * Number of individualized written plans for services	18,211	9,490.94	172,839,504	
Barry University/Bachelor Of Science - Nursing * Students served	20	5,614.30	112,286	
Able Grant * Grants disbursed	5,278	740.56	3,908,690	
Florida Institute Of Technology/ Science Education * Students served	32	6,463.78	206,841	
First Accredited Medical School * Students served	522	13,699.69	7,151,237	
Nova Southeastern University Osteopathy * Students served.	431	6,319.08	2,723,523	
Nova Southeastern University Pharmacy * Students served.	516	2,325.22	1,199,816	
Nova Southeastern University Optometry * Students served.	172	5,145.91	885,097	
Nova Southeastern University Nursing * Students served	223	1,035.29	230,869	
Bethune Cookman * Students served	3,633	1,009.70	3,668,256	
Edward Waters College * Students served	842	3,386.31	2,851,272	
Florida Memorial College * Students served	1,816	1,749.14	3,176,434	
Nova University/Master Of Science/Speech Pathology * Students served	46	1,369.46	62,995	
Florida Resident Access Grants * Students served	38,674	2,176.42	84,171,017	
Lecom/Florida - Health Programs *	450	2,482.46	1,117,106	
Leadership And Management- State Financial Aid * N/A	2,634,382	1.44	3,799,677	
Leadership And Management- Federal Financial Aid * N/A	2,634,382	7.58	19,976,572	
Children Of Deceased/Disabled Veterans * Number of students receiving support	741	2,591.91	1,920,602	
Critical Teacher Shortage Scholarship And Tuition Reimbursement * Students served	505	4,939.13	2,494,262	
Florida Bright Futures Scholarship * Students served	177,612	2,386.21	423,820,005	
Florida Work Experience Scholarship * Students served	696	2,152.64	1,498,234	
Jose Marti Scholarship Challenge Grant * Students served	46	1,369.57	63,000	
Mary Mcleod Bethune Scholarship * Students served	232	2,573.28	597,000	
Minority Teacher Scholarships * Students served	693	2,320.26	1,607,942	
Postsecondary Student Assistance Grant * Students served	13,656	803.80	10,976,714	
Private Student Assistance Grant * Students served	12,832	1,235.58	15,854,984	
Public Student Assistance Grant * Students served	86,940	1,133.40	98,538,215	
Rosewood Family Scholarship * Students served	22	2,377.55	52,306	
Robert C. Byrd Honors Scholarship *	2,794	724.98	2,025,582	
Leveraging Educational Assistance Partnership * Students receiving support	117,043	17.42	2,038,378	
First Generation In College - Matching Grant Program *	9,628	711.27	6,848,120	
Funding And Support Activities * Students served	457,330	9.74	4,456,401	
Instruction And Assessment *	457,425	22.91	10,481,371	
State Grants To Districts And Community Colleges *	457,330	1,041.56	476,336,604	
Equal Opportunity And Diversity * N/A	2,634,382	0.06	166,411	
TOTAL			14,939,319,611	1,761,583,099

SECTION III: RECONCILIATION TO BUDGET			
PASS THROUGHS			
TRANSFER - STATE AGENCIES			
AID TO LOCAL GOVERNMENTS			
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS			
OTHER		2,248,478,931	
REVERSIONS		2,807,233,227	500,848,169
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)		19,995,031,769	2,262,431,268

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	ACT0656	COMMISSION FOR INDEPENDENT	2,567,639	
48250600	1603000000	ACT0890	FEDERAL EQUIPMENT MATCHING GRANT	132,662	
48900100	0305010000	ACT1100	UNIVERSITIES-EDUCATIONAL AND	2,223,925,891	
48190000	0305050000	ACT1904	MEDICAL TRAINING AND SIMULATION	2,277,493	
48190000	0305050000	ACT1932	PUBLIC SECTOR URBAN, RURAL, AND	102,187	
48190000	0305050000	ACT1944	UNIVERSITY OF MIAMI/REGIONAL	416,685	
48190000	0305050000	ACT1946	UNIVERSITY OF MIAMI/BACHELOR OF	255,814	
48190000	0305050000	ACT1952	UNIVERSITY OF MIAMI/ROSENSTIEL PHD	143,896	
48190000	0305050000	ACT1960	LIBRARY RESOURCES	136,552	
48200200	0308000000	ACT2016	FLORIDA EDUCATION FUND	1,987,181	
48200200	0308000000	ACT2040	PREPAID TUITION SCHOLARSHIPS	4,188,111	
48200300	0308000000	ACT2055	TRANSFER DEFAULT FEES TO STUDENT	5,589,210	
48200200	0308000000	ACT2064	CAREER EDUCATION	2,135,438	
48200300	0308000000	ACT2066	COLLEGE ACCESS CHALLENGE GRANT	2,956,346	
48900300	1602000000	ACT3000	ACADEMIC AND STUDENT AFFAIRS	1,340,909	
48900300	1602000000	ACT3100	FACILITIES MANAGEMENT	322,917	

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                                                          ------------
                                                          2,248,478,931


-------------------------------------------------------------------------------------------------
TOTALS FROM SECTION I AND SECTIONS II + III:


  DEPARTMENT: 48                      EXPENDITURES        FCO
  FINAL BUDGET FOR AGENCY (SECTION I):   20,001,238,171   2,256,744,547
  TOTAL BUDGET FOR AGENCY (SECTION III): 19,995,031,769   2,262,431,268
                                      ---------------  ---------------
  DIFFERENCE:                              6,206,402      5,686,721-
  (MAY NOT EQUAL DUE TO ROUNDING)       ===============  ===============


    Carry Forwards                        7,850,782-               (1)
    Accts Payable                         1,644,376                (2)
    Reversions/Reappropriations                          5,686,722 (3)
    Rounding                                      4               1-
                                        --------------  --------------
  Difference                                      0               0
                                        =============  ==============
```

Footnote (1) Carry Forwards/Florida School for the Deaf and the Blind - June 30 unexpended
**   appropriations, category 130300 (Ref: Sec 1011.57(4), FS)**

**   (2) Accounts Payable/Florida School for the Deaf and the blind - Included in Column**
**   A01 expenditures**

**   (3) FCO projects/Back of bill reversions and reappropriations - (Ref: Secs 29, 30**
**   and 32; Ch 2010-152, LOF)**

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 2010 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 2011-2012 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2011-2012 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Restore Federal Stimulus Funds from General Revenue - Education Core Instructional Programs	B	1,171.0	1170.7
b	Education Adjustments to Maintain Current Budget	B	254.6	254.6
c	Voluntary Prekindergarten - Workload and Enrollment	B	4.8	4.8
d	Florida Education Finance Program (FEFP) - Adjustments to maintain Per Student Funding	B	85.5	94.6
e	Bright Futures - Workload at Current Award Levels	B	5.6	7.2
f	Annualize Prior Year New Space in Florida Colleges	B	1.7	1.7
g	Restore Federal Stimulus Funds from General Revenue - Education Non-Core Programs	B	55	52.8
h	Education Adjustments to Maintain Current Budget	B	29.6	40.1
i	Voluntary Prekindergarten - Increase Funds per FTE	B	1.3	49
j	Florida Education Finance Program (FEFP) - Increase Funds per FTE	B	55.2	13.1
k	Public Schools - Other Issues	B	0.1	0
l	Florida Colleges - Workload and Enrollment Issues	B	65.7	80.8
m	Challenge Grants for Florida Colleges	B	26.5	218.8
n	Other Education Priorities	B	3.8	17.7
o	Bright Futures - Workload at Current Award Levels	B	30.1	0

p	General Revenue	R	13,792.10	11,936.60
q	Education Enhancement Trust Fund	R	1,495.60	1338.6
r	State School Trust Fund	R	217.9	217.9

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 judgement of the State Boared of Education is indentifiying the needs for education.

Item Q - Educational Enhancement Trust Fund is balance to available revenue when Department of Education (Operating and Fixed Capital Outlay) and State University System are combined.

* R/B = Revenue or Budget Driver

Office of Policy and Budget - July 2010

Schedule XIV
Variance from Long Range Financial Outlook

Agency: State University System   **CONTACT: Tim Jones/Kristie Harris**

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 2010 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 2011-2012 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2011-2012 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Restore Federal Stimulus Funds from General Revenue - Education Core Instructional Programs	B	143.8	$142
b	Education Adjustments to Maintain Current Budget	B	19.7	$14.2
c	Annualize Prior Year New Space in Florida Colleges and State	B	5.3	$3.6
d	Restore Federal Stimulus Funds from General Revenue - Education Nor	B	3.8	$1.5
e	State Universities - Workload and Enrollment Issues	B	49.4	$33.6
f	State Universities - Other Issues	B	2.3	$4.3
g	Challenge Grants for Florida Colleges and Universities	B	31.4	$280.3
h	General Revenue	R	13,792.10	$2,368.9
i	Education Enhancement Trust Fund	R	1,495.60	$157

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.

Item A: $142 M (excluding funding for IFAS Workload and FIU/UCF medical schools - funding for these issues are included in Items E and F) is requested for the replacement of the Federal Stimulus Funds and classified as the New Florida Initiative. Funds will be used primarily to enhance instruction and research in STEM disciplines, improve student services and research and support medical school initiatives. **Item B** - $14.2 M is requested to replace non-recurring general revenue as recurring general revenue for FY 2011-12. These funds would allow the universities to continue the efforts of improving technology infrastructures and improving student access and services. **Item E** includes the following: close to $3.7 M is requested for the UF-IFAS research and workload initiative; $7.2 M is requested to support additional enrollment FTE of 1,040 for FSU, FGCU and UNF; and $22.7 M is requested to support the PO&M initiative. **Item F** - $4.3 M is requested to support the hiring plans and implementation of FIU-MS and UCF-MS: $2 M to support 80 additional students at FIU-MS and $2.3 to support 80 additional students at UCF-MS. **Item G** - $280.3 M is requested for the Major Gift Matching Program (Challenge Grants) for operations and facilities, $193.9 M and $86.4 M respectively. For operations, approximately $193.9 M represents the amount of state matching requests received as of June 30, 2010. This program provides state matching funds to universities for private donations that establish permanent endowments with the proceeds of the investments used to support libraries, instruction and research programs. For facilities, approximately $86.4 M represents the amount needed for instructional and research-related capital facility projects that have received private contributions in the amount of 50% of the total project cost. **Item H** - The General Revenue estimate in the Long Range Financial Outlook column includes funds for the State University System and the Department of Education.   **Item I -** Education Enhancement Trust Fund is balanced to available revenue when the State University System and the Department of Education are combined.

* R/B = Revenue or Budget Driver

Office of Policy and Budget - July 2010

State of Florida
Department of Education
Fixed Capital Outlay

2011-12
Exhibits or Schedules

State of Florida
Department of Education
Fixed Capital Outlay

2011-12
Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: **48 EDUCATION**   **Budget Period: 2011-2012**
Program: **48150000 - FIXED CAPITAL OUTLAY**
Fund: **2071 - CAPITAL IMPROVEMENT FEE TRUST FUND**

Specific Authority: Section 1009.24(7)
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 2009 -2010	**FY 2010 -2011**	**FY 2011-2012**
Receipts:			
Capital Improvement Fees &	35,551,839	37,798,170	38,420,494
Net Student Building Fees			
Total Fee Collection to Line (A) - Section III	35,551,839	37,798,170	38,420,494
SECTION II - FULL COSTS			
Direct Costs:			
Salaries and Benefits			
Other Personal Services			
Expenses (Child Care Centers)	1,685,133	1,737,028	1,780,528
Operating Capital Outlay			
Debt Service	27,943,756	27,937,444	27,949,954
SBA Administrative Fee	24,996	23,445	21,817
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	29,653,885	29,697,917	29,752,299
Basis Used:			

SECTION III - SUMMARY

		ACTUAL	**ESTIMATED**	**REQUEST**
TOTAL SECTION I	(A)	35,551,839	37,798,170	38,420,494
TOTAL SECTION II	(B)	29,653,885	29,697,917	29,752,299
TOTAL - Surplus/Deficit	(C)	5,897,954	8,100,253	8,668,196

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.

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

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

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - STATE	FY 2009 -2010	FY 2010 -2011	FY 2011-2012
Investment - Interest	4,311,817	7,360,604	10,411,759
FUNDING SOURCE - NON-STATE			
TOTALS*	**4,311,817**	**7,360,604**	**10,411,759**

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

Office of Policy and Budget - July 2010

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: **48 EDUCATION**
Budget Entity: **48150000 - FIXED CAPITAL OUTLAY**
Fund: **2071 - CAPITAL IMPROVEMENT FEE TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	**ESTIMATED**	**REQUEST**
FUNDING SOURCE - STATE	**FY 2009 -2010**	**FY 2010 -2011**	**FY 2011-2012**
Captial Improvement Fees		9,856,663	20,608,118
FUNDING SOURCE - NON-STATE			
TOTALS*	**0**	**9,856,663**	**20,608,118**

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

Office of Policy and Budget - July 2010

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

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 2009 -2010	FY 2010 -2011	FY 2011-2012
Interest on Investment	385,360.15		
Motor Vehicle License Tag Revenue (MVLR)	41,591.85		
FUNDING SOURCE - NON-STATE			
TOTALS*	**426,952.00**	**0**	**0**

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

Office of Policy and Budget - July 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
Department Title: 48 EDUCATION
Trust Fund Title: LOTTERY CAPITAL OUTLAY/DEBT SERVICE TRUST FUND
Budget Entity: 48150000 - FIXED CAPITAL OUTLAY
LAS/PBS Fund Number: 2004

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	91,588,598.27	(C)		91,588,598.27
ADD: Outstanding Accounts Receivable	268,337.88	(D)		268,337.88
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	**91,856,936.15**	(F)	**0.00**	**91,856,936.15**
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	87,534,416.04	(H)		87,534,416.04
LESS: Other Accounts Payable (Nonoperating)	10,702.82	(I)		10,702.82
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	**4,311,817.29**	(K)	**0.00**	**4,311,817.29** **

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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
Department Title: 48 EDUCATION
Trust Fund Title: ANCILLARY FACILITIES CONSTRUCTION TRUST FUND
Budget Entity: 48150000 - EDUCATION - FIXED CAPTIAL OUTLAY
LAS/PBS Fund Number: 2026

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	7,138,184.71	(C)		7,138,184.71
ADD: Outstanding Accounts Receivable	15,017.62	(D)		15,017.62
ADD: Residual Revenues	5,052,414.00	(E)		5,052,414.00
Total Cash plus Accounts Receivable	**12,205,616.33**	(F)	**0.00**	**12,205,616.33**
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	5,052,414.00	(H)		5,052,414.00
LESS: Other Accounts Payable (Nonoperating)	7,153,202.33	(I)		7,153,202.33
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	**(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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

Department Title: 48 EDUCATION
Trust Fund Title: ALEC P COURTELIS CAPITAL FACILITIES MATCHING TRUST FUND
Budget Entity: 48150000 - EDUCATION - FIXED CAPTIAL OUTLAY
LAS/PBS Fund Number: 2070

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,906,237.00	(A)		1,906,237.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	1,906,237.00	(F)	0.00	1,906,237.00
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	1,906,237.00	(H)		1,906,237.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	(0.00)	(K)	0.00	(0.00) **

Agency Footnote: This trust fund is terminated, but there resides an approved certified forward balance reported on this Schedule 1C pursuant to the LBR instructions.

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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
Department Title: **48 EDUCATION**
Trust Fund Title: **CAPITAL IMPROVEMENT FEE TRUST FUND**
Budget Entity: **48150000 - FIXED CAPITAL OUTLAY**
LAS/PBS Fund Number: **2071**

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	152.32	(A)		152.32
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	57,173,538.38	(C)		57,173,538.38
ADD: Outstanding Accounts Receivable	148,475.58	(D)		148,475.58
ADD: Anticipated Bond Proceeds	4,032,916.19	(E)		4,032,916.19
Total Cash plus Accounts Receivable	**61,355,082.47**	(F)	**0.00**	**61,355,082.47**
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	61,349,160.43	(H)		61,349,160.43
LESS: Other Accounts Payable (Nonoperating)	5,922.04	(I)		5,922.04
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	**(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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

Department Title: **48 EDUCATION**
Trust Fund Title: **EDUCATIONAL ENHANCEMENT TRUST FUND**
Budget Entity: **48150000 - FIXED CAPITAL OUTLAY**
LAS/PBS Fund Number: **2178**

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
Department Title: **48 EDUCATION**
Trust Fund Title: **PUBLIC EDUCATION CAPITAL OUTLAY & DEBT SERVICE TRUST FUND**
Budget Entity: **48150000 - FIXED CAPITAL OUTLAY**
LAS/PBS Fund Number: **2555**

	Balance as of 6/30/2010	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,803,240.99		1,803,240.99
ADD: Other Cash (See Instructions)			0.00
ADD: Investments	896,757,315.61		896,757,315.61
ADD: Outstanding Accounts Receivable	60,523,697.74		60,523,697.74
ADD: A/R within same fund	2,020,993.08		2,020,993.08
ADD: Anticipated Bond Proceeds	192,627,753.27		192,627,753.27
Total Cash plus Accounts Receivable	1,153,733,000.69 (F)	0.00	1,153,733,000.69
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards			0.00
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards	1,151,462,837.23		1,151,462,837.23
LESS: Other Accounts Payable (Nonoperating)	249,170.38		249,170.38
LESS: A/R within same fund	2,020,993.08		2,020,993.08
Unreserved Fund Balance, 07/01/10	(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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,122,490.64	(A)		1,122,490.64
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	2,698,042.97	(C)		2,698,042.97
ADD: Outstanding Accounts Receivable	41,591.85	(D)		41,591.85
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	3,862,125.46	(F)	0.00	3,862,125.46
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	3,433,514.43	(H)		3,433,514.43
LESS: Other Accounts Payable (Nonoperating)	1,658.91	(I)		1,658.91
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	426,952.12	(K)	0.00	426,952.12 **

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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

Department Title:	**48 EDUCATION**
Trust Fund Title:	**STATE UNIVERSITY SYSTEM CONCURRENCY TRUST FUND**
Budget Entity:	**48150000 - EDUCATION - FIXED CAPTIAL OUTLAY**
LAS/PBS Fund Number:	**2682**

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

Department Title: 48 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, 07-01-10   4,311,817.29 (A)

Add/Subtract:

                                                                              (B)

Other Adjustment(s):

                                                                              (C)

                                                                              (C)

ADJUSTED BEGINNING TRIAL BALANCE: 4,311,817.29 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   4,311,817.29 (E)

DIFFERENCE: (0.00) (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10　　　　　　| **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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

Department Title:	**48 EDUCATION**
Trust Fund Title:	**ALEC P COURTELIS CAPITAL FACILITIES MATCHING TRUST FUND**
LAS/PBS Fund Number:	**2070** **48150000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-10   `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.

Agency Footnote: This trust fund is terminated, but there resides an approved certified forward balance reported on this Schedule 1C pursuant to the LBR instructions.

Office of Policy and Budget - July 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

Department Title: **48 EDUCATION**
Trust Fund Title: **CAPITAL IMPROVEMENT FEE TRUST FUND**
LAS/PBS Fund Number: **2071**   **BE: 48150000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-10 | 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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10   **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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

Department Title: **48 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, 07-01-10 | 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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

Department Title:	**48 EDUCATION**
Trust Fund Title:	**SCH DIST & COMM COLLEGE DIST CAP OUTLAY & DEBT SERV TF**
LAS/PBS Fund Number:	**2612** **BE: 48150000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-10   `426,952.12` (A)

Add/Subtract:

`                    ` (B)

Other Adjustment(s):

`                    ` (C)

`                    ` (C)

ADJUSTED BEGINNING TRIAL BALANCE: `426,952.12` (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   `426,952.12` (E)

DIFFERENCE: `(0.00)` (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

Department Title: **48 EDUCATION**
Trust Fund Title: **STATE UNIVERSITY SYSTEM CONCURRENCY TRUST FUND**
LAS/PBS Fund Number: **2682**   **48150000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-10 | **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 2010

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: **48 EDUCATION** **Budget Period 2011 - 2012**
Budget Entity: **48150000/2004 Lottery Revenue Bonds**

(1) SECTION I		(2) ACTUAL FY 2009 - 2010	(3) ESTIMATED FY 2010 - 2011	(4) REQUEST FY 2011 - 2012
Interest on Debt	(A)	146,786,946	140,073,443	136,084,064
Principal	(B)	156,660,000	168,607,000	176,845,000
Repayment of Loans	(C)			
Fiscal Agent or Other Fees	(D)	296,917	291,211	272,335
Other Debt Service	(E)			
Total Debt Service	**(F)**	303,743,863	308,971,654	313,201,399

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 initiative to provide permanent classrooms 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 Refunding Bonds, Series 2010D

(1) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 2011	(5) JUNE 30, 2012
4.91%	7/1/2018	109,750,000	99,510,000	87,100,000

(6)		(7) ACTUAL FY 2009 - 2010	(8) ESTIMATED FY 2010 - 2011	(9) REQUEST FY 2011 - 2012
Interest on Debt	(G)		4,199,610	4,851,400
Principal	(H)		10,240,000	12,410,000
Fiscal Agent or Other Fees	(I)		9,146	9,951
Other	(J)			
Total Debt Service	**(K)**		14,448,755	17,271,351

ISSUE: State Board of Education Lottery Revenue Refunding Bonds, Series 2010E

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2011	JUNE 30, 2012
4.91%	7/1/2020	223,425,000	223,425,000	202,530,000

		ACTUAL FY 2009 - 2010	ESTIMATED FY 2010 - 2011	REQUEST FY 2011 - 2012
Interest on Debt	(G)		8,082,350	10,736,500
Principal	(H)		0	20,895,000
Fiscal Agent or Other Fees	(I)		16,757	22,343
Other	(J)			
Total Debt Service	**(K)**		8,099,107	31,653,843

Note:

[1] *Fiscal agent fees represent the administrative fee of the State Board of Administration and are not included in the requested 2010-2011 appropriation amount. These fees have been included in the requested 2011-2012 appropriation amount. Bond issuance costs are not reflected since sufficient bond proceeds are available for their payment.*

Office of Policy and Budget - July 2010

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: **48 EDUCATION** **Budget Period 2011 - 2012**
Budget Entity: **48150000/2071 University System Improvement Revenue Bonds**

		(2) ACTUAL FY 2009 - 2010	(3) ESTIMATED FY 2010 - 2011	(4) REQUEST FY 2011 - 2012
(1) **SECTION I**				
Interest on Debt	(A)	12,390,838	11,667,444	10,914,954
Principal	(B)	15,525,000	16,270,000	17,045,000
Repayment of Loans	(C)			
Fiscal Agent or Other Fees	(D)	24,996	23,444	21,817
Other Debt Service	(E)			
Total Debt Service	**(F)**	27,940,834	27,960,887	27,981,770

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 2009 - 2010	(8) ESTIMATED FY 2010 - 2011	(9) REQUEST FY 2011 - 2012
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	**(K)**			

ISSUE:

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20___	JUNE 30, 20___
		ACTUAL FY 2009 - 2010	ESTIMATED FY 2010 - 2011	REQUEST FY 2011 - 2012
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(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 2010

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: **48 EDUCATION**   **Budget Period 2011 - 2012**
Budget Entity: **48150000/2555 Public Education Capital Outlay Bonds**

(1) **SECTION I**		(2) **ACTUAL** **FY 2009 - 2010**	(3) **ESTIMATED** **FY 2010 - 2011**	(4) **REQUEST** **FY 2011 - 2012**
Interest on Debt	(A)	534,942,321	572,721,788	595,665,582
Principal	(B)	378,205,000	405,125,000	432,530,000
Repayment of Loans	(C)			
Fiscal Agent or Other Fees	(D)	1,150,892	1,151,281	1,194,611
Other Debt Service	(E)			
Total Debt Service	**(F)**	914,298,213	978,998,069	1,029,390,193

Explanation: These bonds are issued to fund K-20 educational facilities and are payable from Gross Receipts 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, 2010 Series A

(1) **INTEREST RATE**	(2) **MATURITY DATE**	(3) **ISSUE AMOUNT**	(4) **JUNE 30, 2010**	(5) **JUNE 30, 2011**
4.85%	6/1/2031	179,870,000	177,395,000	171,715,000

(6)		(7) **ACTUAL** **FY 2009 - 2010**	(8) **ESTIMATED** **FY 2010 - 2011**	(9) **REQUEST** **FY 2011 - 2012**
Interest on Debt	(G)		6,368,408	8,700,750
Principal	(H)		2,475,000	5,680,000
Fiscal Agent or Other Fees	(I)		14,969	17,692
Other	(J)			
Total Debt Service	**(K)**		8,858,377	14,398,442

ISSUE: State Board of Education Public Education Capital Outlay Bonds, 2010 Series

INTEREST RATE	**MATURITY DATE**	**ISSUE AMOUNT**	**JUNE 30, 2010**	**JUNE 30, 2011**
4.63%	6/1/2040	304,800,000	299,915,000	294,800,000

		ACTUAL **FY 2009 - 2010**	**ESTIMATED** **FY 2010 - 2011**	**REQUEST** **FY 2011 - 2012**
Interest on Debt	(G)		14,112,240	13,886,065
Principal	(H)		4,885,000	5,115,000
Fiscal Agent or Other Fees	(I)		22,819	29,949
Other	(J)			
Total Debt Service	**(K)**		19,020,059	19,031,014

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 2010

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: **48 EDUCATION**   **Budget Period 2011 - 2012**

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 (remaining)

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	**MATURITY DATE**	**ISSUE AMOUNT**	**JUNE 30, 2010**	**JUNE 30, 2011**
4.50%	6/1/2039	167,200,000	164,460,000	161,595,000

	(6)		**(7)**	**(8)**	**(9)**
			ACTUAL	**ESTIMATED**	**REQUEST**
			FY 2009 - 2010	**FY 2010 - 2011**	**FY 2011 - 2012**
Interest on Debt	(G)			7,524,000	7,400,700
Principal	(H)			2,740,000	2,865,000
Fiscal Agent or Other Fees	(I)			6,944	16,422
Other	(J)				
Total Debt Service	**(K)**			10,270,944	10,282,122

ISSUE: State Board of Education Public Education Capital Outlay Bonds, 2008 Series (remaining)

INTEREST RATE	**MATURITY DATE**	**ISSUE AMOUNT**	**JUNE 30, 2010**	**JUNE 30, 2011**
4.87%	6/1/2041	374,200,000	374,200,000	368,440,000

			ACTUAL	**ESTIMATED**	**REQUEST**
			FY 2009 - 2010	**FY 2010 - 2011**	**FY 2011 - 2012**
Interest on Debt	(G)			0	18,223,540
Principal	(H)			0	5,760,000
Fiscal Agent or Other Fees	(I)			3,118	37,372
Other	(J)				
Total Debt Service	**(K)**			3,118	24,020,912

ISSUE: State Board of Education Public Education Capital Outlay Bonds, 2011 Series

INTEREST RATE	**MATURITY DATE**	**ISSUE AMOUNT**	**JUNE 30, 2010**	**JUNE 30, 2011**
5.00%	6/1/2041	442,500,000		435,840,000

			ACTUAL	**ESTIMATED**	**REQUEST**
			FY 2009 - 2010	**FY 2010 - 2011**	**FY 2011 - 2012**
Interest on Debt	(G)			0	22,125,000
Principal	(H)			0	6,660,000
Fiscal Agent or Other Fees	(I)			0	33,132
Other	(J)				
Total Debt Service	**(K)**			0	28,818,132

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 2010

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: **48 EDUCATION**   **Budget Period 2011 - 2012**

Budget Entity: **48150000/2612 Capital Outlay Bonds**

SECTION I

(1)		(2) ACTUAL FY 2009 - 2010	(3) ESTIMATED FY 2010 - 2011	(4) REQUEST FY 2011 - 2012
Interest on Debt	(A)	32,205,264	29,916,078	33,267,945
Principal	(B)	62,720,000	66,545,000	73,640,000
Repayment of Loans	(C)			
Fiscal Agent or Other Fees	(D)	68,990	63,034	66,703
Other Debt Service	(E)			
Total Debt Service	**(F)**	94,994,254	96,524,112	106,974,648

Explanation: These bonds are issued in support of the School Capital Outlay Amendment to provide funding for projects at the Florida 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, 2010 Series A

(1) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 2011	(5) JUNE 30, 2012
4.41%	1/1/2030	53,405,000	52,420,000	50,805,000

(6)		(7) ACTUAL FY 2009 - 2010	(8) ESTIMATED FY 2010 - 2011	(9) REQUEST FY 2011 - 2012
Interest on Debt	(G)		1,720,965	2,369,600
Principal	(H)		985,000	1,615,000
Fiscal Agent or Other Fees	(I)		3,956	5,161
Other	(J)			
Total Debt Service	**(K)**		2,709,922	3,989,761

ISSUE: State Board of Education Capital Outlay Bonds, 2011 Series

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2011	JUNE 30, 2012
6.00%	1/1/2031	119,755,000	-	116,035,000

		ACTUAL FY 2009 - 2010	ESTIMATED FY 2010 - 2011	REQUEST FY 2011 - 2012
Interest on Debt	(G)			5,876,150
Principal	(H)			3,720,000
Fiscal Agent or Other Fees	(I)			9,794
Other	(J)			
Total Debt Service	**(K)**		-	9,605,944

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 2010

Fiscal Year 2011-12 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/48150000 (Fixed Capital Outlay)	
Agency Budget Officer/OPB Analyst Name: Charlene Waltz/Billy Fontaine	

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

	Program or Service (Budget Entity Codes)
Action	Fixed Capital Outlay (48150000)

1. GENERAL		
1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IA4, IA5, IP1,V1, 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?	N/A
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
3.2	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A
AUDITS:		
3.3	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

		Fixed Capital Outlay (48150000)
3.4	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.)**	Equal
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.)**	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 2009-10 approved budget. Amounts should be positive.	

		Program or Service (Budget Entity Codes)
	Action	Fixed Capital Outlay (48150000)

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 69 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 #11-006?	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

	Program or Service (Budget Entity Codes)
Action	Fixed Capital Outlay (48150000)
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

		Program or Service (Budget Entity Codes)
	Action	Fixed Capital Outlay (48150000)

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 - Except for Debt Service
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.	

		Program or Service (Budget Entity Codes)
	Action	Fixed Capital Outlay (48150000)

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 - Note: A Schedule I for 2070 is not available since columns A01, A02, and A03 are equal to 0. No further activity is anticipated in the account.
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Yes - Note: A Schedule I for 2070 is not available since columns A01, A02, and A03 are equal to 0. No further activity is anticipated in the account.
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 Yes - 2071
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 Yes - 2612
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?	Yes
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 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 Yes - 2555
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?	N/A

8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	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, Yes, Yes
8.20	Are appropriate service charge nonoperating amounts included in Section II?	NA - 2026, 2070 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 N/A 2026, 2070, 2612
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 125 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)

	Program or Service (Budget Entity Codes)
Action	Fixed Capital Outlay (48150000)

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 157 of the LBR Instructions.)	N/A
10. SCHEDULE III (PSCR, SC3)		
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	N/A
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 94 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 (EADR, S8B1)		
13.1	Do the reductions comply with the instructions provided on pages 98 through 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	Yes
14. SCHEDULE VIIIB-2 (EADR, S8B2)		
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 15% reduction in recurring General Revenue and Trust Funds?	Yes

	Program or Service (Budget Entity Codes)
Action	Fixed Capital Outlay (48150000)

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 2009-10 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, Reversions
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 110 through 154 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?	NA

		Program or Service (Budget Entity Codes)
	Action	Fixed Capital Outlay (48150000)

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

2011-12
Exhibits or Schedules

State of Florida
Department of Education
Vocational Rehabilitation

2011-12
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: __48 EDUCATION__
Budget Entity: __48160000 - VOCATIONAL REHABILITATION__
Fund: __2795 - WORKERS COMPENSATION ADMINISTRATIVE TF__

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
__FUNDING SOURCE - STATE__	FY 2009 -2010	FY 2010 -2011	FY 2011-2012
Transfer from DFS	24,107.00		
__FUNDING SOURCE - NON-STATE__			
TOTALS*	**24,107**	**0**	**0**

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

Office of Policy and Budget - July 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

Department Title:	**48 EDUCATION**
Trust Fund Title:	**48160000 - VOCATIONAL REHABILITATION**
Budget Entity:	**ADMINISTRATIVE TRUST FUND**
LAS/PBS Fund Number:	**2021**

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance		(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

Department Title: 48 EDUCATION
Trust Fund Title: FEDERAL REHABILITATION TRUST FUND
Budget Entity: 48160000 - VOCATIONAL REHABILITATION
LAS/PBS Fund Number: 2270

	Balance as of 6/30/2010	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,702,378.74		3,702,378.74
ADD: Other Cash (See Instructions)			0.00
ADD: Investments	5,377,534.12		5,377,534.12
ADD: Outstanding Accounts Receivable	25,277.68		25,277.68
ADD: Anticipated Grant Revenue	4,097,858.94		4,097,858.94
Total Cash plus Accounts Receivable	13,203,049.48 (F)	0.00	13,203,049.48
LESS: Allowances for Uncollectibles	339.57		339.57
LESS: Approved "A" Certified Forwards	194,341.40		194,341.40
Approved "B" Certified Forwards	12,997,810.05		12,997,810.05
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	10,558.46		10,558.46
LESS: _____			0.00
Unreserved Fund Balance, 07/01/10	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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	133,628.38	(A)		133,628.38
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	133,628.38	(F)	0.00	133,628.38
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	16,769.49	(H)		16,769.49
Approved "B" Certified Forwards	92,751.86	(H)		92,751.86
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	24,107.03	(K)	0.00	24,107.03 **

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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | **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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | 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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10   **28,438.23** (A)

Add/Subtract:

(B)

Other Adjustment(s):

Long-term Receivable   (4,331.20) (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: **24,107.03** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **24,107.03** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

Budget Entity: Vocational Rehabilitation   **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 08/09-04 A	2008/2009	Contracts and Grants	**FINDING #1:** *Inactive contracts are not terminated timely* **RECOMMENDATION:** We recommend the Division of Vocational Rehabilitation send notification letters to vendors notifying them of their six-months of inactivity and that the contract will be terminated after a year of inactivity. We also recommend that RIMS provide systems prompts to contract managers notifying them of inactive contracts.	The Division of Vocational Rehabilitation currently provides RIMS updates on a month basis. These updates are posted to the VR INET on the first Monday of each month and include all changes in vendor status. This status includes, but is not limited to, the status of Rate Contract Providers. The VR INET is accessible to all VR staff, throughout the State. Additionally, it is current protocol for all Contract Managers to notify the Area Contract Liaisons of new and terminating contracts. This notification is typically done via email. In addition to these notifications are already in place, the Contract Section will implement a Contractor Status Check when a six-month period has passed in which there was no contract activity. The status check will consist of a letter requesting response from the contractor as to whether or not continuing to contract with the Division is desired, as well as the identification of any issues/problems they feel are impeding their providing of service. The letter will also include information on outreach to the Field Offices within their area of service. Implementation of this status check letter is targeted for January 31, 2010.	
			FINDING #2: *VR Clients have had limited information to make informed decisions on which vendor to select for employment services.* **RECOMMENDATION:** To assist clients on making an	Currently, VR Counselors provide customers with information on the contractors available to them for the service(s) for which they are being referred. The Division concurs with the recommendation of a quarterly performance	

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Budget Entity: Vocational Rehabilitation   **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
			independent informed decision, we recommend that the Division develop a quarterly progress report should include vendor name, success and duration of employment, specialization of vendor services (e.g., mental health issues) and number of clients currently being provided services. This report should be made available to all VR clients.	report on contractors; however, given the breadth of such a project coupled with the current staff workloads it is unlikely that the Division will have the staff capacity to implement this recommendation in the next year. The implementation of such a project will be brought to the DVR Senior Management Team.	
			FINDING #3*: Vendor certification should require level two background checks on all vendor personnel assisting VR clients.* **RECOMMENDATION:** The Division consult with the Director of Administrative Services to determine the best process for obtaining verification **OIG Comment:** We realize that there may not be a simple answer to this issue but we believe it is in the best interests of vulnerable clients and the Department. We encourage the Division to pursue the topic with the appropriate parties.	This finding will require further discussion with the Department. The F.S. reference is specific to "… children and individuals with Developmental Disabilities." While there are Rate Contract Providers that serve individuals with Development Disabilities, but not all of the Division's Rate Contractors provide services to individuals with development Disabilities. For this reason, there is concern that the Division (and Department does not have the statutory authority to require the level two background screening for contracts.	
			FINDING #4: *Vendor certification should require source documents for approval of vendor services.* **RECOMMENDATION:** Require all vendors to submit the following source documents at the time of application: copy of 501(c) 3 not-for-profit status, copies of valid driver's license for all employees, and a copy of valid car insurance which includes insuring passengers being transported by vendor.	The Vendor Certification Unit (VC) will begin requiring source documentation on all new contractors. Additionally, the VC unit will begin collecting source documentation on existing contractors, with all documentation received prior to the end of the current contract period, September 30, 2011.	

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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
			FINDING #5: *The role of the Contract Manager and Contract Liaison need to be clearly defined.* **RECOMMENDATION:** The Division provides written policies and procedures to the Contract Manager and Contract Liaison regarding job responsibilities. We also recommend the Division amend Attachment C of the contract o include job responsibilities for the Contract Manager and Contract Liaison	The role of the contract Manager and Contract Liaison has previously been addressed through fact to face training, meetings with the Area Directors, and informational sheets sent via e-mail at the Contact Section and Field Services levels, including the revision of position descriptions. Additionally, a contract Manager and Contract Liaison meeting has been scheduled for January 12, 2010. Role clarification will be included as an agenda topic. The current Rate Contract does include language addressing the role of the Contract Manager. Additional language will be included in order to clarify the roles and responsibilities as they relate to the contractor as the contract is between the Division and the Contractor. The additional language will be added to the *DVR Agrees To* section of the contract as opposed to attachment C. The targeted completion date of the contract amendment is February 28, 2010.	
			FINDING #6: *The content provided in the Monthly Progress Reports by vendors is inconsistent ranging from minimal to comprehensive.* **RECOMMENDATION:** The Division clearly defines what level of detail should be included in the reports, provide written guidelines to vendors and not accept insufficient monthly progress reports.	A description and example of an adequate Month Progress Report is currently being developed and will be disseminated to all Contractors and Field Staff and will be made available on the VR INET and the Division's Website, rehaborks.org. Additionally, the example will be provided to all DVR Supervisors during the Statewide Supervisor Training January 12-14, 2010.	
			FINDING 7: *Internal controls for verification of*	The Division will begin utilizing its call center	

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
			employment are weak.	to make telephone contact with customers in order to verify place of employment, hours worked per week, and hourly wage. A random sample of customers employed will be extracted from the Division's Rehabilitation Information Management System (RIMS) on a month basis in order to provide the call center staff with customer names. The RIMS extract will include customers from each of the six DVR Areas and be representative of all contract benchmarks. Training will be provided to the call center staff and a questionnaire developed to assist with the calls. The completed questionnaires will be provided to the appropriate contract managers for any necessary follow-up and for inclusion in the contract files. The verification telephone calls will begin prior to January 31, 2010.	
			RECOMMENDATION: The Division requires vendors to request employers of clients to certify, in writing, client employment, pay rate, and average weekly work hours. The employer letter should be included with each NOA for submission of benchmark payment. We also recommend that the Division review on a quarterly basis the UI Quarterly Filings that are submitted to the Florida Department of Revenue to confirm placement for each client. If any discrepancies exist between the NOA and UI Quarterly Filing, the contract liaison or job counselor should follow up with a job site visit to verify employment,		
			FINDING #8: *DVR should proceed with plans for a digital imaging and storage document system for all client and vendor files.*	Currently, all executed contract documents are maintained in electronic format and accessible to all Contract staff. Additionally, the Division is currently in the process of developing a Request for Proposals (RFP) which will focus on the development of software that will accommodate electronic billing; including reports, for providers and the Division. This effort is extensive and funded with American Recovery and Reinvestment Act funds. For these reasons, the targeted date of completion is September 30, 2011.	
			RECOMMENDATION: The Division implements a digital or computer based document storage and retrieval system. OIG Comment: To clarify our observation regarding paper files, we were referring primarily to client monitoring progress reports and contract vendor certification documents. These documents are currently maintained in paper file format which creates operational inefficiencies for the Division.		

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Department: Education

Director of Auditing: Greg White

Budget Entity: Vocational Rehabilitation

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

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(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.	
				Six Month Follow-up December 7, 2009 **Status:** The Department's previous comment to this finding remains unchanged.	
			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. **Six Month Follow-up December 7, 2009** **Status:** The Department's previous comment to this finding remains unchanged.	
			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	

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
				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.	
				Six Month Follow-up December 7, 2009 **Status:** DBS has contracted with Dyntek to facilitate the development of a security program, policies and procedures, and plan. The deliverables will include network and firewall policies, application change management. Disaster recovery, access control, password, data classification, and other applicable security policies.	
			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. **Six Month Follow-up December 7, 2009** **Status:** Additionally, the DBS conducted a Security Assessment based on International Organization for Standardization (ISO) 17799, Rule 60-DD, and the Auditor General's AWARE audit. The DBS is developing an IT security plan to address risks found in the assessment.	
			FINDING #5: *Although new employees received security awareness orientation and the Department had*	Plans are in development to create an in-house Web based application to track on-	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER CODE	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE

			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.	going Information Security Awareness Training for all Department employees and contracted staff. This training is intended to be recurring on an annual basis.	
			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.	**Six Month Follow-up December 7, 2009** **Status:** While the Department's is developing an in-house Web based application to track on-going Information Security Awareness, this project is in the planning phase. Training will be provided to all Department and contracted staff and will continue to occur 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.*	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.	
			RECOMMENDATION: The Department should develop a Department wide disaster recovery plan that includes procedures for annual testing. The disaster recovery plan should include all critical Department IT resources, including DVR and DBS IT resources, either explicitly or by reference.	**Six Month Follow-up December 7, 2009** **Status:** The elements of the department's disaster recovery plan are tested annually. The disaster recovery plans for the DVR and DBS will include a review by the Department's CIO to ensure that all of the Department's critical IT resources ensure a prompt and effective continuation of services.	
			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.*	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.	

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Budget Entity: Vocational Rehabilitation   **Phone Number: 850-245-9416**

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE CODE**
			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.	Contractors working on the RIMS application are currently undergoing Level II background screening. **Six Month Follow-up December 7, 2009** **Status:** The Department's previous comment to this finding remains unchanged.	
			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 access privileges. **Six Month Follow-up December 7, 2009** **Status:** The DVR has revised the procedures for establishing and removing access privileges for RIMS. Appropriate staff have been trained on and provided with the revised procedures.	

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Budget Entity: Vocational Rehabilitation   **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 DBS has engaged a consultant to facilitate development of an IT security program, policies, procedures, and plan. Security administration procedures will consist of documentation of access controls such as authentication controls, a password policy and technical controls, and authorization controls based on data classification.	
				Specifically, DBS is in the process of developing written procedures for AWARE and DBS network security administration. The AWARE and DBS network security administration procedures will delineate who can approve access, establish periodic review of access privileges by management, and retention of records documenting approval of access.	
				The DBS put the approved password policy into effect for the DBS network and AWARE on December 2, 2009. The data classification policy has been drafted and is expected to be in place by December 31, 2009. A review/reconciliation of access privileges, including written authorizations, will be conducted by March 2010. The policies and procedures to fully implement proper authorization, management review, and record retention of approval records will be in place by March 2010.	
			FINDING #9: *Some access capabilities relating to RIMS, AWARE, and the surrounding IT infrastructure*	The Department is contracting with a vendor to assist with development of DBS security	

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE

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.

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.

Six Month Follow-up December 7, 2009
Status: A separation of duties with a small staff (6 FTE and 3 contractors) is difficult. DBS staff are required to perform duties related to application code development, code promotion to production, DBS network administration, database administration, AWARE account administration, and AWARE support. However, each of the above roles has been documented. A matrix will be developed with separation of duties and access will be administered based on the matrix. Access rights for administrative roles related to the DBS network and AWARE will be reviewed periodically – at least annually.

The DVR is in process of developing a matrix

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
				identifying the separation of duties and access. Separation of duties will be administered based on the matrix. Access rights for administrative roles related to the DVR network and RIMS will be reviewed annually. The anticipated date for full implementation is April 30, 2010.	
			FINDING #10: *Access privileges, in some instances, were not timely removed or revoked for former 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.	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. 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. **Six Month Follow-up December 7, 2009** **Status:** The DBS is implementing a series of controls to minimize the chance for recurrence of former employees and contractors retaining access privileges after termination of employment. For example, the DBS is in the process of developing an access control policy which includes immediate revocation of access upon termination of employment or contract status. Additionally, the DBS is implementing a process to determine current employee accounts which have not logged on to the DBS network within the past 30-60 days to assess continued need for access.	

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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
				The DVR has removed all old accounts and a new procedure for reviewing inactivity of network accounts is being maintained weekly.	
			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. **Six Month Follow-up December 7, 2009** Status: The Department's previous comment to this finding remains unchanged.	
			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. **Six Month Follow-up December 7, 2009** Status: No further action is necessary.	
			FINDING #13: *The environmental controls in the DVR and DBS server rooms for RIMS and AWARE, respectively, were deficient.* RECOMMENDATION: The Department should require	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	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE CODE**

| | | | 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. | 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.

Six Month Follow-up December 7, 2009
Status: No further action is necessary. | |
| | | | **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.

Six Month Follow-up December 7, 2009
Status: The Department's previous comment to this finding remains unchanged. | |
| | | | **FINDING #15:** *DVR customer service information in RIMS was incomplete because group services were not being entered into RIMS. This omission diminished the completeness of RIMS case management data and the reliability and usefulness* of reports generated from RIMS. | The Department is taking steps to ensure that all DVR customer services are entered into RIMS.

Six Month Follow-up December 7, 2009
Status: The DVR has made necessary | |

Department: Education

Budget Entity: Vocational Rehabilitation

(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: DVR management should ensure that all DVR vocational rehabilitation customer services are entered into RIMS.	changes within RIMS to accommodate the addition of the outstanding contracts for customer services in order to accurately track the services. All of the outstanding contracts have been entered into RIMS, with full ability of tracking targeted for January 2010.	

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Fiscal Year 2011-12 LBR Technical Review Checklist

Department/Budget Entity (Service): **Educaton, 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, IA4, IA5, IP1,V1, 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				
3.2	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
AUDITS:						
3.3	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				

	Action	Program or Service (Budget Entity Codes) 48160000					

	Action	48160000					
3.4	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.)**	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.)**	Minor diff. due to 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 2009-10 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.						

	Action	Program or Service (Budget Entity Codes)					
		48160000					

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 69 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.	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 #11-006?	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					

		Program or Service (Budget Entity Codes)				
	Action	**48160000**				
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.)	No	Specified IT codes used IC 17C01C0			
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				

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	Action	Program or Service (Budget Entity Codes)				
		48160000				

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.					

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		Program or Service (Budget Entity Codes)					
	Action	**48160000**					

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?	NA - Yes 2795					
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?	Yes					
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes					

		48160000				
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?	NA Yes Yes				
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A Yes - 2270				
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 125 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:

		Program or Service (Budget Entity Codes)					
	Action	**48160000**					
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 157 of the LBR Instructions.)	Yes					
10. SCHEDULE III (PSCR, SC3)							
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	Yes					
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 94 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 (EADR, S8B1)							
13.1	Do the reductions comply with the instructions provided on pages 98 through 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	Yes					
14. SCHEDULE VIIIB-2 (EADR, S8B2)							
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 15% reduction in recurring General Revenue and Trust Funds?	Yes					

		Program or Service (Budget Entity Codes)				
	Action	**48160000**				

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 2009-10 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 110 through 154 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

	Program or Service (Budget Entity Codes)				
Action	**48160000**				

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	
17.6	Has the CIP-2 form (Exibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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
Blind Services

2011-12
Exhibits or Schedules

State of Florida
Department of Education
Blind Services

2011-12
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

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 2009 -2010	FY 2010 -2011	FY 2011-2012
MISC RCPT-WHIT CANE LAW FINES	4,313		
MISC RCPT BAS BUS MATCH	251,455		
FUNDING SOURCE - NON-STATE			
REHAB COUNCIL GIFT/DONA	316		
TOTALS*	**256,084**	**0**	**0**

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

Office of Policy and Budget - July 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	4,163.38	(D)		4,163.38
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	4,163.38	(F)	0.00	4,163.38
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	4,163.38	(I)		4,163.38
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	366,441.51	(A)		366,441.51
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	794,451.94	(D)		794,451.94
ADD: Anticipated Grant Revenue	301,473.61	(E)		301,473.61
Total Cash plus Accounts Receivable	1,462,367.06	(F)	0.00	1,462,367.06
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	1,144,080.07	(H)		1,144,080.07
Approved "B" Certified Forwards	301,493.41	(H)		301,493.41
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	16,793.58	(I)		16,793.58
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	341,741.01	(A)		341,741.01
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	341,741.01	(F)	0.00	341,741.01
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	25,234.25	(H)		25,234.25
Approved "B" Certified Forwards	60,423.14	(H)		60,423.14
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	256,083.62	(K)	0.00	256,083.62 **

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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10   **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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | 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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10   **256,083.62** (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: **256,083.62** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **256,083.62** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

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
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	

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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
				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. **Six Month Follow-up December 7, 2009** **Status:** The Department's previous comment to this finding remains unchanged.	
			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. **Six Month Follow-up December 7, 2009** **Status:** The Department's previous comment to this finding remains unchanged.	
			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	

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
				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.	
				Six Month Follow-up December 7, 2009 **Status:** DBS has contracted with Dyntek to facilitate the development of a security program, policies and procedures, and plan. The deliverables will include network and firewall policies, application change management. Disaster recovery, access control, password, data classification, and other applicable security policies.	
			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. **Six Month Follow-up December 7, 2009** **Status:** Additionally, the DBS conducted a Security Assessment based on International Organization for Standardization (ISO) 17799, Rule 60-DD, and the Auditor General's AWARE audit. The DBS is developing an IT security plan to address risks found in the assessment.	
			FINDING #5: *Although new employees received security awareness orientation and the Department had*	Plans are in development to create an in-house Web based application to track on-	

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
			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.	going Information Security Awareness Training for all Department employees and contracted staff. This training is intended to be recurring on an annual basis. **Six Month Follow-up December 7, 2009** **Status:** While the Department's is developing an in-house Web based application to track on-going Information Security Awareness, this project is in the planning phase. Training will be provided to all Department and contracted staff and will continue to occur 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 plan should include all critical Department IT resources, including DVR and DBS IT resources, either explicitly or by reference.	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. **Six Month Follow-up December 7, 2009** **Status:** The elements of the department's disaster recovery plan are tested annually. The disaster recovery plans for the DVR and DBS will include a review by the Department's CIO to ensure that all of the Department's critical IT resources ensure a prompt and effective continuation of services.	
			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.*	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.	

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(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER CODE	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**
			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.	Contractors working on the RIMS application are currently undergoing Level II background screening. **Six Month Follow-up December 7, 2009** **Status:** The Department's previous comment to this finding remains unchanged.	
			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 access privileges. **Six Month Follow-up December 7, 2009** **Status:** The DVR has revised the procedures for establishing and removing access privileges for RIMS. Appropriate staff have been trained on and provided with the revised procedures.	

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
				The DBS has engaged a consultant to facilitate development of an IT security program, policies, procedures, and plan. Security administration procedures will consist of documentation of access controls such as authentication controls, a password policy and technical controls, and authorization controls based on data classification.	
				Specifically, DBS is in the process of developing written procedures for AWARE and DBS network security administration. The AWARE and DBS network security administration procedures will delineate who can approve access, establish periodic review of access privileges by management, and retention of records documenting approval of access.	
				The DBS put the approved password policy into effect for the DBS network and AWARE on December 2, 2009. The data classification policy has been drafted and is expected to be in place by December 31, 2009. A review/reconciliation of access privileges, including written authorizations, will be conducted by March 2010. The policies and procedures to fully implement proper authorization, management review, and record retention of approval records will be in place by March 2010.	
			FINDING #9: *Some access capabilities relating to RIMS, AWARE, and the surrounding IT infrastructure*	The Department is contracting with a vendor to assist with development of DBS security	

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(1) REPORT NUMBER	(2) PERIOD ENDING CODE	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
			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.	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. **Six Month Follow-up December 7, 2009** **Status:** A separation of duties with a small staff (6 FTE and 3 contractors) is difficult. DBS staff are required to perform duties related to application code development, code promotion to production, DBS network administration, database administration, AWARE account administration, and AWARE support. However, each of the above roles has been documented. A matrix will be developed with separation of duties and access will be administered based on the matrix. Access rights for administrative roles related to the DBS network and AWARE will be reviewed periodically – at least annually. The DVR is in process of developing a matrix	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER CODE	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**

| | | | | identifying the separation of duties and access. Separation of duties will be administered based on the matrix. Access rights for administrative roles related to the DVR network and RIMS will be reviewed annually. The anticipated date for full implementation is April 30, 2010. | |
| | | | **FINDING #10**: *Access privileges, in some instances, were not timely removed or revoked for former 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. | 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. 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.

Six Month Follow-up December 7, 2009
Status: The DBS is implementing a series of controls to minimize the chance for recurrence of former employees and contractors retaining access privileges after termination of employment. For example, the DBS is in the process of developing an access control policy which includes immediate revocation of access upon termination of employment or contract status. Additionally, the DBS is implementing a process to determine current employee accounts which have not logged on to the DBS network within the past 30-60 days to assess continued need for access. | |

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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
				The DVR has removed all old accounts and a new procedure for reviewing inactivity of network accounts is being maintained weekly.	
			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. **Six Month Follow-up December 7, 2009** **Status:** The Department's previous comment to this finding remains unchanged.	
			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. **Six Month Follow-up December 7, 2009** **Status:** No further action is necessary.	
			FINDING #13: *The environmental controls in the DVR and DBS server rooms for RIMS and AWARE, respectively, were deficient.* **RECOMMENDATION:** The Department should require	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	

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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
			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.	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. **Six Month Follow-up December 7, 2009** **Status:** No further action is necessary.	
			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. **Six Month Follow-up December 7, 2009** **Status:** The Department's previous comment to this finding remains unchanged.	
			FINDING #15: *DVR customer service information in RIMS was incomplete because group services were not being entered into RIMS. This omission diminished the completeness of RIMS case management data and the reliability and usefulness* of reports generated from RIMS.	The Department is taking steps to ensure that all DVR customer services are entered into RIMS. **Six Month Follow-up December 7, 2009** **Status:** The DVR has made necessary	

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: DVR management should ensure that all DVR vocational rehabilitation customer services are entered into RIMS.	changes within RIMS to accommodate the addition of the outstanding contracts for customer services in order to accurately track the services. All of the outstanding contracts have been entered into RIMS, with full ability of tracking targeted for January 2010.	

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Fiscal Year 2011-12 LBR Technical Review Checklist

Department/Budget Entity (Service): **Division of Blind Services**	
Agency Budget Officer/OPB Analyst Name: **Marta Copeland**	

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification

Action	Program or Service (Budget Entity Codes)				
	48180000				

1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IA4, IA5, IP1,V1, 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 C	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				
3.2	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positi	Yes				
AUDITS:						
3.3	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**	Yes				
3.4	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		48180000				

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 ad						
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.)**	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.)**	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 2009-10 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 disburs						
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	48180000				

<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></tr>
<tr><td colspan="6">7. EXHIBIT D-3A (EADR, ED3A)</td></tr>
<tr><td>7.1</td><td>Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 31 of the LBR Instructions.)</td><td>Yes</td><td></td><td></td><td></td></tr>
<tr><td>7.2</td><td>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.)</td><td>Yes</td><td></td><td></td><td></td></tr>
<tr><td>7.3</td><td>Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?</td><td>Yes</td><td></td><td></td><td></td></tr>
<tr><td>7.4</td><td>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?</td><td>Yes</td><td></td><td></td><td></td></tr>
<tr><td>7.5</td><td>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.)</td><td>N/A</td><td></td><td></td><td></td></tr>
<tr><td>7.6</td><td>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.</td><td>N/A</td><td></td><td></td><td></td></tr>
<tr><td>7.7</td><td>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 Exhib</td><td>Yes</td><td></td><td></td><td></td></tr>
<tr><td>7.8</td><td>Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?</td><td>N/A</td><td></td><td></td><td></td></tr>
<tr><td>7.9</td><td>Does the issue narrative reference the specific county(ies) where applicable?</td><td>N/A</td><td></td><td></td><td></td></tr>
<tr><td>7.10</td><td>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 #11</td><td>N/A</td><td></td><td></td><td></td></tr>
<tr><td>7.11</td><td>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)</td><td>N/A</td><td></td><td></td><td></td></tr>
<tr><td>7.12</td><td>Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?</td><td>N/A</td><td></td><td></td><td></td></tr>
<tr><td>7.13</td><td>Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?</td><td>N/A</td><td></td><td></td><td></td></tr>
<tr><td>7.14</td><td>Do the amounts reflect appropriate FSI assignments?</td><td>Yes</td><td></td><td></td><td></td></tr>
<tr><td>7.15</td><td>Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 26 and 86 of the LBR Instructions.)

No</td><td colspan="4" align="center">Specified IT codes were used</td></tr>
</table>

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				
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 Educ**	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 expl					
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 r					
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 issu					
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					
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				

	Program or Service (Budget Entity Codes)				
Action	48180000				

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 narrati	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?	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?	Yes					
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prio	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 Yes Yes					
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A	Yes-2270				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes					

	Program or Service (Budget Entity Codes)				
Action	48180000				

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	Yes-2270			
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 125 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 na	Yes				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use **OADI** or **OADR** to identify agency other salary amounts requested.	Yes				

	Program or Service (Budget Entity Codes)				
Action	48180000				

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 (EADR, S8B1)

13.1	Do the reductions comply with the instructions provided on pages 98 through 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	Yes				

14. SCHEDULE VIIIB-2 (EADR, S8B2)

14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 15% 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 Leg	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 2009-10 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' activit	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 110 through 154 of the LBR Instructions), and are they accurate and complete?	Yes				
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes				

	Program or Service (Budget Entity Codes)				
Action	48180000				

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				
17.6	Has the CIP-2 form (Exibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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					

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

2011-12
Exhibits or Schedules

State of Florida
Department of Education
Private Colleges and Universities

2011-12
Schedule I Series

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | **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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
Department Title: 48 EDUCATION
Trust Fund Title: FEDERAL GRANTS TRUST FUND
Budget Entity: 48190000 - PRIVATE COLLEGES AND UNIVERSITIES
LAS/PBS Fund Number: 2261

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	1,580,418.54	(D)		1,580,418.54
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	**1,580,418.54**	(F)	**0.00**	**1,580,418.54**
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	1,580,418.54	(H)		1,580,418.54
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	**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 2010

Fiscal Year 2011-12 LBR Technical Review Checklist

Department/Budget Entity (Service): DOE/PRIVATE COLLEGES & UNIVERSITIES	
Agency Budget Officer/OPB Analyst Name: PAM BUNKLEY/AMY HAMMOCK/TRACY BANNER	

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)				
		4819				

1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IA4, IA5, IP1,V1, 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				
3.2	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
AUDITS:						
3.3	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				

Action	Program or Service (Budget Entity Codes				
	4819				

3.4	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.)**	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.)**	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 2009-10 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes				
	Action	4819				

<table>
<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>
<tr><td colspan="8">6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</td></tr>
<tr><td>6.1</td><td colspan="2">Are issues appropriately aligned with appropriation categories?</td><td>Yes</td><td></td><td></td><td></td><td></td></tr>
<tr><td>TIP</td><td colspan="2">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>
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<tr><td>7.3</td><td colspan="2">Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?</td><td>N/A</td><td></td><td></td><td></td><td></td></tr>
<tr><td>7.4</td><td colspan="2">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?</td><td>N/A</td><td></td><td></td><td></td><td></td></tr>
<tr><td>7.5</td><td colspan="2">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.)</td><td>N/A</td><td></td><td></td><td></td><td></td></tr>
<tr><td>7.6</td><td colspan="2">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.</td><td>N/A</td><td></td><td></td><td></td><td></td></tr>
<tr><td>7.7</td><td colspan="2">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.</td><td>N/A</td><td></td><td></td><td></td><td></td></tr>
<tr><td>7.8</td><td colspan="2">Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?</td><td>Yes</td><td></td><td></td><td></td><td></td></tr>
<tr><td>7.9</td><td colspan="2">Does the issue narrative reference the specific county(ies) where applicable?</td><td>N/A</td><td></td><td></td><td></td><td></td></tr>
<tr><td>7.10</td><td colspan="2">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 #11-006?</td><td>N/A</td><td></td><td></td><td></td><td></td></tr>
<tr><td>7.11</td><td colspan="2">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)</td><td>N/A</td><td></td><td></td><td></td><td></td></tr>
<tr><td>7.12</td><td colspan="2">Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?</td><td>N/A</td><td></td><td></td><td></td><td></td></tr>
</table>

		Program or Service (Budget Entity Codes				
	Action	4819				
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				

		Program or Service (Budget Entity Codes)					
	Action	4819					

<table>
<tr><td colspan="8">AUDIT:</td></tr>
</table>

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.						

		Program or Service (Budget Entity Codes				
	Action	4819				

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?	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?	Yes					
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes					

	Program or Service (Budget Entity Codes
Action	4819				

		4819				
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?	No Yes 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?	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?	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 125 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:						

		Program or Service (Budget Entity Codes				
	Action	4819				
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 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 94 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 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 98 through 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	Yes				
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 15% reduction in recurring General Revenue and Trust Funds?	Yes				

	Program or Service (Budget Entity Codes)				
Action	4819				

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 2009-10 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
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 110 through 154 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

	Program or Service (Budget Entity Codes				
Action	4819				

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
17.6	Has the CIP-2 form (Exibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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

2011-12
Exhibits or Schedules

State of Florida
Department of Education
Student Financial Aid Program - State

2011-12
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: **48 EDUCATION**
Budget Entity: **48200200 - STUDENT FINANCIAL AID PROGRAM-STATE**
Fund: **2178-EDUCATIONAL ENHANCEMENT TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	**ESTIMATED**	**REQUEST**
FUNDING SOURCE - STATE	**FY 2009 -2010**	**FY 2010 -2011**	**FY 2011-2012**
Slot Machines / DBPR	69,118		
FUNDING SOURCE - NON-STATE			
TOTALS*	**69,118**	**0**	**0**

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

Office of Policy and Budget - July 2010

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

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 2009 -2010**	**FY 2010 -2011**	**FY 2011-2012**
SCHOLARSHIP/LOAN PAYMENTS	217,563	258,580	299,480
INTEREST	61,786	23,650	27,190
FUNDING SOURCE - NON-STATE			
TOTALS*	**279,349**	**282,230**	**326,670**

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

Office of Policy and Budget - July 2010

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: **48 EDUCATION**
Budget Entity: **48200200 - STUDENT FINANCIAL AID PROG-STATE**
Fund: **2397 - STUDENT LOAN OPERATING TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - STATE	FY 2009 -2010	FY 2010 -2011	FY 2011-2012
FUNDING SOURCE - NON-STATE			
REPAYMENT OF LOANS	3,067		
TOTALS*	**3,067**	**0**	**0**

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

Office of Policy and Budget - July 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
Department Title: **48 EDUCATION**
Trust Fund Title: **EDUCATIONAL ENHANCEMENT TRUST FUND**
Budget Entity: **48200200 - STUDENT FINANCIAL AID PROGRAM - STATE**
LAS/PBS Fund Number: **2178**

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	69,118.36	(A)		69,118.36
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	69,118.36	(F)	0.00	69,118.36
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	69,118.36	(K)	0.00	69,118.36 **

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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
Department Title: **48 EDUCATION**
Trust Fund Title: **STATE STUDENT FIN ASSISTANCE TRUST FUND**
Budget Entity: **48200200 - STUDENT FINANCIAL AID PROG-STATE**
LAS/PBS Fund Number: **2240**

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	53,411.27	(A)		53,411.27
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	1,077,234.77	(C)		1,077,234.77
ADD: Outstanding Accounts Receivable	2,180,276.35	(D)		2,180,276.35
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	3,310,922.39	(F)	0.00	3,310,922.39
LESS: Allowances for Uncollectibles	2,142,925.57	(G)		2,142,925.57
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	107.72	(I)		107.72
LESS: Reserve (Inactive Programs/Jose Marti)	888,540.00	(J)		888,540.00
Unreserved Fund Balance, 07/01/10	279,349.10	(K)	0.00	279,349.10 **

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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

Department Title:	**48 EDUCATION**
Trust Fund Title:	**STUDENT LOAN OPERATING TRUST FUND**
Budget Entity:	**48200200 - STUDENT FINANCIAL AID PROG-STATE**
LAS/PBS Fund Number:	**2397**

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,067.00	(A)		3,067.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	3,067.00	(F)	0.00	3,067.00
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	3,067.00	(K)	0.00	3,067.00 **

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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | 69,118.36 (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: | 69,118.36 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | 69,118.36 (E)

DIFFERENCE: | 0.00 (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

Department Title:	**48 EDUCATION**
Trust Fund Title:	**STATE STUDENT FIN ASSISTANCE TRUST FUND**
LAS/PBS Fund Number:	**2240** **BE: 48200200**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-10   **1,167,889.10** (A)

Add/Subtract:

(B)

    Other Adjustment(s):

Reserve (Inactive Programs/Jose Marti)   (888,540.00) (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: 279,349.10 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   279,349.10 (E)

DIFFERENCE: 0.00 (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | **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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10   **3,067.00** (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: **3,067.00** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **3,067.00** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

Fiscal Year 2011-12 LBR Technical Review Checklist

Department/Budget Entity (Service): STUDENT FINANCIAL ASSISTANCE - STATE	
Agency Budget Officer/OPB Analyst Name: PAM BUNKLEY/AMY HAMMOCK/TRACY BANNER	

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, IA4, IA5, IP1,V1, 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
3.2	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Yes
AUDITS:		
3.3	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

		Program or Service (Budget Entity Codes)
	Action	48200200

3.4	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.)**	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.)**	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 2009-10 approved budget. Amounts should be positive.	

	Program or Service (Budget Entity Codes)
Action	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 69 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 #11-006?	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

	Program or Service (Budget Entity Codes)
Action	48200200

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

	Program or Service (Budget Entity Codes)
Action	48200200

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.	

	Program or Service (Budget Entity Codes)
Action	48200200

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level *or* SC1R, SC1D - Department Level)

		Program or Service (Budget Entity Codes)
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 @ Dept (2178) N/A (2240, 2261, 2397)
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?	Yes
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 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 (2178) N/A (2240, 2261, 2397)
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 (2261) N/A (2178, 2240, 2397)
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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes

	Program or Service (Budget Entity Codes)
Action	48200200
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?	No Yes 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 (2178, 2397) N/A (2240, 2261)
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?	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 125 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:	

	Program or Service (Budget Entity Codes)
Action	48200200

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 157 of the LBR Instructions.)	N/A
10. SCHEDULE III (PSCR, SC3)		
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	N/A
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 94 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 (EADR, S8B1)		
13.1	Do the reductions comply with the instructions provided on pages 98 through 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	Yes
14. SCHEDULE VIIIB-2 (EADR, S8B2)		

Page 8

		Program or Service (Budget Entity Codes)
	Action	48200200

14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 15% 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 2009-10 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 110 through 154 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

	Program or Service (Budget Entity Codes)
Action	48200200

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
17.6	Has the CIP-2 form (Exibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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

2011-12
Exhibits or Schedules

State of Florida
Department of Education
Student Financial Aid Program - Federal

2011-12
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: **48 EDUCATION**
Budget Entity: **48200300 - STUDENT FINANCIAL AID PROG-FED**
Fund: **2397 - STUDENT LOAN OPERATING TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - STATE	FY 2009 -2010	FY 2010 -2011	FY 2011-2012
FUNDING SOURCE - NON-STATE			
REPAYMENT OF LOANS	(177,710)		
TOTALS*	**(177,710)**	**0**	**0**

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

Office of Policy and Budget - July 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
Department Title: 48 EDUCATION
Trust Fund Title: FEDERAL GRANTS TRUST FUND
Budget Entity: 48200300 - STUDENT FINANCIAL AID PROGRAM - FEDERAL
LAS/PBS Fund Number: 2261

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	1,639.26	(D)		1,639.26
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	**1,639.26**	(F)	**0.00**	**1,639.26**
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	1,639.26	(H)		1,639.26
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	**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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

Department Title: **48 EDUCATION**
Trust Fund Title: **STUDENT LOAN OPERATING TRUST FUND**
Budget Entity: **48200300 - STUDENT FINANCIAL AID PROG-FED**
LAS/PBS Fund Number: **2397**

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Repayment of Loans	177,710.41	(H)		177,710.41
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	(177,710.41)	(K)	0.00	(177,710.41) **

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.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | 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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10   **(177,710.41)** (A)

Add/Subtract:

                                                                   (B)

Other Adjustment(s):

                                                                   (C)

                                                                   (C)

ADJUSTED BEGINNING TRIAL BALANCE: **(177,710.41)** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **(177,710.41)** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

Fiscal Year 2011-12 LBR Technical Review Checklist

Department/Budget Entity (Service): STUDENT FINANCIAL ASSISTANCE - FEDERAL
Agency Budget Officer/OPB Analyst Name: PAM BUNKLEY/AMY HAMMOCK/TRACY BANNER

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)					
	48200300					

1. GENERAL						
1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IA4, IA5, IP1,V1, 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					
3.2	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Yes					
AUDITS:						
3.3	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					
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? **(EXBR, EXBC - Report should print "Records Selected Net To Zero")**	Yes					

		48200300
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)

		48200300
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)

		48200300
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.)**	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.)**	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 2009-10 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.)

		48200300
6.1	Are issues appropriately aligned with appropriation categories?	Yes

	Action	Program or Service (Budget Entity Codes)				
		48200300				

<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 69 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 #11-006?	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				

		Program or Service (Budget Entity Codes)				
	Action	48200300				
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				

	Action	Program or Service (Budget Entity Codes)					
		48200300					
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?	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?	Yes					
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 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 (2261) N/A (2397)					
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes (2261) N/A (2397)					
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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	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?	No Yes 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 (2261) Yes (2397)					

	Program or Service (Budget Entity Codes)				
Action	48200300				
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?	Yes				
8.24 Are prior year September operating reversions appropriately shown in column A01?	Yes (2261) N/A (2397)				
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 (2261) @ Dept (2397)				
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 @ Dept				
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 125 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 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)					
10.1 Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	N/A				
10.2 Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 94 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)					

	Program or Service (Budget Entity Codes)					
Action	48200300					

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 (EADR, S8B1)

13.1	Do the reductions comply with the instructions provided on pages 98 through 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	N/A					

14. SCHEDULE VIIIB-2 (EADR, S8B2)

14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 15% 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 2009-10 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 110 through 154 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					

	Program or Service (Budget Entity Codes)				
Action	48200300				

	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				
17.6	Has the CIP-2 form (Exibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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

2011-12
Exhibits or Schedules

State of Florida
Department of Education
Voluntary Prekindergarten Education

2011-12
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
Department Title: **48 EDUCATION**
Trust Fund Title: **FEDERAL GRANTS TRUST FUND**
Budget Entity: **48220300 - PREKINDERGARTEN EDUCATION**
LAS/PBS Fund Number: **2261**

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | **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 2010

Fiscal Year 2011-12 LBR Technical Review Checklist

Department/Budget Entity (Service):   Department of Education/Volunatry Prekindergarten 48220300

Agency Budget Officer/OPB Analyst Name: Pamela Bunkley/Amy Hammock/Evelyn Perkins

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, IA4, IA5, IP1,V1, 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				
3.2	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
AUDITS:						
3.3	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				

		Program or Service (Budget Entity Codes)				
	Action	482203				
3.4	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.					
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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.)**	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.)**	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 2009-10 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
	Action	482203				

<table>
<tr><td>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 69 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 #11-006?	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				

	Program or Service (Budget Entity Codes)				
Action	482203				

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				

	Program or Service (Budget Entity Codes)				
Action	482203				

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.					

		Program or Service (Budget Entity Codes)				
Action		482203				

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?	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?	Yes					
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes					

	Program or Service (Budget Entity Codes)				
Action	482203				
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 YES 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?	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 125 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:					

	Program or Service (Budget Entity Codes)				
Action	482203				

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 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 94 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 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 98 through 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	Yes				
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 15% reduction in recurring General Revenue and Trust Funds?	Yes				

	Program or Service (Budget Entity Codes)				
Action	482203				

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 2009-10 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				
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 110 through 154 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				

Page 9

	Program or Service (Budget Entity Codes)				
Action	482203				

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					
17.6	Has the CIP-2 form (Exibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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

2011-12
Exhibits or Schedules

State of Florida
Department of Education
State Grants/K-12 Programs
FEFP

2011-12
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

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 2009 -2010**	**FY 2010 -2011**	**FY 2011-2012**
Transfer from DFS (escheated funds)	67,877,894	89,508,031	2,987,968
Transfer from DBPR	344,772	897,890	31,127
Interest	109,137	1,247,934	48,152
FUNDING SOURCE - NON-STATE			
TOTALS*	**68,331,803**	**91,653,855**	**3,067,247**

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

Office of Policy and Budget - July 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
Department Title: **48 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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	30,994,866.89	(D)		30,994,866.89
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	**30,994,866.89**	(F)	**0.00**	**30,994,866.89**
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	30,994,866.89	(H)		30,994,866.89
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	**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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	68,129,125.90	(C)		68,129,125.90
ADD: Outstanding Accounts Receivable	211,096.73	(D)		211,096.73
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	68,340,222.63	(F)	0.00	68,340,222.63
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	8,419.73	(I)		8,419.73
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	68,331,802.90	(K)	0.00	68,331,802.90 **

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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | 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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | 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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10   **(275,434,414.54)** (A)

Add/Subtract:

(B)

Other Adjustment(s):

L/T Liability - Unclaimed Property Advances   343,766,217.44 (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: **68,331,802.90** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **68,331,802.90** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

Budget Entity: K-12 Programs FEFP   **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 08/09-01A	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 Web sites.	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.	

Audit #08/09-01A   **Page 1**

(1) **REPORT NUMBER CODE**	(2) **PERIOD ENDING**	(3) **UNIT/AREA**	(4) **SUMMARY OF FINDINGS AND RECOMMENDATIONS**	(5) **SUMMARY OF CORRECTIVE ACTION TAKEN**	(6) **ISSUE**
				Six Month Follow-up Response August 26, 2009 **Status:** The 2009-10 self-evaluation work papers contain clear instructions for the districts to use the MSID as a basis for determining school inventory. There are also clear instructions stating that "programs receiving school bus service" must also complete the requirements. Instructions provided to the districts have been modified in response to the audit recommendation. **Recommendation fully implemented**	
			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	

Audit #08/09-01A   **Page 2**

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
				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. **Six Month Follow-up Response August 26, 2009** **Status:** In an effort to better track the filing of self-evaluation documentation, management has improved the process by modifying record keeping procedures. **Recommendation fully implemented**	
			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 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	

Audit #08/09-01A   **Page 3**

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
				monitoring in this area to ensure redundancy and third-party oversight of district performance.	

Six Month Follow-up Response August 26, 2009
Status: The STMS has revised monitoring criteria and improved training in response to the recommendation.

Recommendation fully implemented

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.

Audit #08/09-01A   **Page 4**

Department: Education   **Director of Auditing: Greg White**

Budget Entity: K-12 Programs FEFP   **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
				Each year the STMS conducts training and 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. **Six Month Follow-up Response August 26, 2009** **Status:** The STMS has revised monitoring criteria and improved training in response to the recommendation. **Recommendation implemented**	

Audit #08/09-01A   **Page 5**

Fiscal Year 2011-12 LBR Technical Review Checklist

Department/Budget Entity (Service): Florida Education Finance Program

Agency Budget Officer/OPB Analyst Name: Pamela Bunkley, Amy Hammock, Jaime Garner

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)
	FEFP - 482503000

1. GENERAL		
1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IA4, IA5, IP1,V1, 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
3.2	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A
AUDITS:		
3.3	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

3.4	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.)**	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.)**	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 2009-10 approved budget. Amounts should be positive.	

	Program or Service (Budget Entity Codes)
Action	FEFP - 482503000

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 69 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 #11-006?	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

	Program or Service (Budget Entity Codes)
Action	FEFP - 482503000

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).	

		Program or Service (Budget Entity Codes)
	Action	FEFP - 482503000

<table>
<tr><td colspan="2" style="background-color:#FFFFCC">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.</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
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?	Yes
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	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, Yes, 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?	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
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?	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 125 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)		

		Program or Service (Budget Entity Codes)
	Action	FEFP - 482503000

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 157 of the LBR Instructions.)	N/A
10. SCHEDULE III (PSCR, SC3)		
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	N/A
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 94 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 (EADR, S8B1)		
13.1	Do the reductions comply with the instructions provided on pages 98 through 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	Yes
14. SCHEDULE VIIIB-2 (EADR, S8B2)		
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 15% 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 2009-10 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 110 through 154 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
17.6	Has the CIP-2 form (Exibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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

2011-12
Exhibits or Schedules

State of Florida
Department of Education
State Grants/K-12 Programs
NON-FEFP

2011-12
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: **48 EDUCATION**
Budget Entity: **48250400 - STATE GRANTS/K-12 PROGRAM - NON FEFP**
Fund: **2137 - CONSTRUCTION TRUST FUND (FSDB)**

(1)	(2)	(3)	(4)
	ACTUAL	**ESTIMATED**	**REQUEST**
FUNDING SOURCE - STATE	**FY 2009 -2010**	**FY 2010 -2011**	**FY 2011-2012**
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 2010

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

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 2009 -2010	FY 2010 -2011	FY 2011-2012
Lottery Receipts / DOL	84,109,036	101,617,657	13,597,657
Slot Machines / DBPR	9,345,449	11,290,851	1,510,851
FUNDING SOURCE - NON-STATE			
TOTALS*	**93,454,485**	**112,908,508**	**15,108,508**

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

Office of Policy and Budget - July 2010

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: **48 EDUCATION**
Budget Entity: **48250400 - STATE GRANTS/K-12 PROGRAM - NON FEFP**
Fund: **2261 - FEDERAL GRANTS TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	**ESTIMATED**	**REQUEST**
FUNDING SOURCE - STATE	**FY 2009 -2010**	**FY 2010 -2011**	**FY 2011-2012**
FUNDING SOURCE - NON-STATE			
School Food Service Program	98,687	47,748	136,323
IDEA	7,255		
Indirect Cost- Federal	588,201	801,117	590,572
TOTALS*	**694,143**	**848,865**	**726,895**

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

Office of Policy and Budget - July 2010

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

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 2009 -2010**	**FY 2010 -2011**	**FY 2011-2012**
Resource Materials Center - State	398		
FUNDING SOURCE - NON-STATE			
Electronic Schools Reimbursement	177,422	161,435	92,152
Blind Services Projects	14,401		
NEFEC Staff Development Project	4,608	3,894	2,874
Breakfast/Lunch Supplement	6,729	6,389	5,539
School Matched Medicaid	4,457	9,731	12,631
Direct Service Medicaid	143,550	196,830	125,670
HCC Insurance Reimbursement Project	25,395	36,133	43,893
SKI-HI	962	-	-
Indirect Cost - Other Projects	55,244	56,087	64,510
TOTALS*	**433,166**	**470,499**	**347,269**

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

Office of Policy and Budget - July 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
Department Title: **48 EDUCATION**
Trust Fund Title: **CONSTRUCTION TRUST FUND**
Budget Entity: **48250400 - STATE GRANTS/K-12 PROGRAM - NON FEFP**
LAS/PBS Fund Number: **2137 (FSDB)**

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	212,854.22	(A)		212,854.22
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	212,854.22	(F)	0.00	212,854.22
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	212,844.22	(H)		212,844.22
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
Department Title: **48 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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,890.00	(A)		2,890.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	48,273,364.80	(C)		48,273,364.80
ADD: Outstanding Accounts Receivable	45,050,046.12	(D)	132,946.09	45,182,992.21
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	93,326,300.92	(F)	132,946.09	93,459,247.01
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	4,762.42	(I)		4,762.42
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	93,321,538.50	(K)	132,946.09	93,454,484.59 **

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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	904,358.16	(A)		904,358.16
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	3,778,734.16	(D)		3,778,734.16
ADD: Anticipated Grant Revenue	26,074,970.46	(E)		26,074,970.46
Total Cash plus Accounts Receivable	30,758,062.78	(F)	0.00	30,758,062.78
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	3,885,308.26	(H)		3,885,308.26
Approved "B" Certified Forwards	26,074,970.46	(H)		26,074,970.46
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: FSDB-Payable Carry Forward	103,641.07	(J)		103,641.07
Unreserved Fund Balance, 07/01/10	694,142.99	(K)	0.00	694,142.99 **

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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	381,918.58	(A)		381,918.58
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	65,816.20	(D)		65,816.20
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	447,734.78	(F)	0.00	447,734.78
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: FSDB-Payable Carry Forward	14,568.69	(J)		14,568.69
Unreserved Fund Balance, 07/01/10	433,166.09	(K)	0.00	433,166.09 **

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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

Department Title: **48 EDUCATION**
Trust Fund Title: **CONSTRUCTION TRUST FUND**
LAS/PBS Fund Number: **2137 (FSDB)**   **BE: 48250400**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-10 | 0.00 | (A)

Add/Subtract:

| | (B)

Other Adjustment(s):

Fund Balance Reserved for FCO in Excess of CF FCO | 10.00 | (C)

| | (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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10   **93,321,538.50** (A)

Add/Subtract:

Prior Year Financial Statement Adjustments   132,946.09 (B)

Other Adjustment(s):

                                                                                                                                        (C)

                                                                                                                                        (C)

ADJUSTED BEGINNING TRIAL BALANCE: **93,454,484.59** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **93,454,484.59** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | 0.00 (A)

Add/Subtract:

| | (B)

Other Adjustment(s):

Encumbrance Not Reserved in Fund Balance | (26,074,970.46) (C)

Anticipated Grant Revenue | 26,074,970.46 (C)

FSDB Beginning Fund Balance, 7-1-10 | 693,084.07 (C)

FSDB Reserve for Encumbrances | 1,058.92 (C)

ADJUSTED BEGINNING TRIAL BALANCE: | **694,142.99** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | **694,142.99** (E)

DIFFERENCE: | **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | 0.00 | (A)

Add/Subtract:

                                                                                  | (B)

   Other Adjustment(s):

Fund Balance Reserved for Encumbrances | 850.54 | (C)

FSDB Beginning Fund Balance, 7-1-10 | 432,315.55 | (C)

ADJUSTED BEGINNING TRIAL BALANCE: | **433,166.09** | (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | **433,166.09** | (E)

DIFFERENCE: | **0.00** | (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

(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.	**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 (FSDB) 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. **DOE: Six Month Follow-Up December 23, 2009** **Status:** The Office of Educational Facilities (OEF) consulted with the FSDB and required the FSDB to submit their Plan along with the corresponding 2010-2011 fixed capital outlay legislative budget request. Additionally, OEF held conference calls and provided correspondence to the FSDB with information necessary to recommend projects for funding.	
			FINDING #2: *The School did not always administer its*	**Department of Education Response**: The	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER CODE	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**
			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 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 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. **DOE: Six Month Follow-up December 23, 2009** **Status:** The Commissioner's 2010-2011 fixed capital outlay legislative budget request, which was submitted to the Governor and Legislature, included detailed proviso language identifying the specific projects to be funded. In the annual notification of 2009-2010 legislative appropriations to FSDB, OEF re-stated the specific projects and purposes for which funding was received. Also, the notification clearly stated that FSDB was responsible for ensuring that the appropriated funds are expended for the intended purpose and that detailed accounting records are maintained for audit purposes. Finally, FSDB's Educational Plant Survey, which serves as the basis for the Master Plan,	

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
				expires on June 30, 2011, and must be updated during fiscal year 2010-2011. It is anticipated that staff of OEF will perform a site visit during July, 2010, to validate 100% of FSDB's space to ensure accuracy of the updated Educational Plant Survey.	
			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 requests do not appear to evidence consideration of these enrollment figures and capacities.*

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. | **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 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.

DOE: Six Month Follow-up December 23, 2009
Status: The Department of Education has no statutory authority to regulate the decisions or processes of FSDB. It is solely the responsibility and decision of FSDB to change its Master Plan or methodology used to determine funding needs as part of the legislative budget request process. Additionally, FSDB's Educational Plant Survey, which serves as the basis for the Master Plan, expires on June 30, 2011 and must be updated during fiscal year 2010- | |

Budget Entity: K-12 Programs Non-FEFP   **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
				2011. It is anticipated that staff of Educational Facilities will perform a site visit during July, 2010 to validate 100% of FSDB's space to ensure accuracy of the updated Educational Plant Survey.	
			FINDING #5: *As noted in a prior audit, the School continued to include certain nonrecurring items in its subsequent operating budget requests.* **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.	**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. 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 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	

Audit #2009-212   **Page 4**

Department: Education

Director of Auditing: Greg White

Budget Entity: K-12 Programs Non-FEFP

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
				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.	
				DOE: Six Month Follow-up December 23, 2009 **Status:** The Department's previous comment to this finding remains unchanged.	

Audit #2009-212

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Budget Entity: K-12 Programs Non-FEFP   **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
OIG 09/10-01A	2009-2010	Just Read, Florida!	**FINDING #1:** *A monitoring plan with formalized monitoring activity and written procedures addressing the review of specific programmatic areas has not been developed.* **RECOMMENDATION:** The Just Read, Florida! Office 1) develop a monitoring system 2) formalize the monitoring activity by developing written procedures, and 3) collaborate with other Division of Public Schools (Division) units to coordinate appropriate monitoring resources.	The Department agrees that a monitoring plan for FAIR administration should be developed and carried out to regularly monitor and support administration of this assessment system statewide. To accomplish this, the Just Read, Florida! Office will collaborate with other Bureaus and Offices in the Division of Public Schools to develop a monitoring system and formalize the monitoring activity by developing written procedures.	
			FINDING #2: *Teachers expressed concern about classroom management when assessing K-2 students.* **RECOMMENDATION:** The Just Read, Florida! Office encourage school districts to provide teacher aides or some other form of support in the classroom for grades K-2 during the three assessment periods.	The Department agrees that support for K-2 classroom teachers is needed during FAIR administration. The Just Read, Florida! Office will refine FAIR training and develop technical assistance to emphasize the importance of scheduling FAIR in a manner that protects instructional time.	
			FINDING #3: *Teachers expressed concern about the appropriateness of content (Passages) in the assessments.* **RECOMMENDATION:** The Division continue to work with the Florida Center Reading Research (FCRR) in evaluating the appropriateness of the content material provided in the assessments to keep students engaged. This may include interviewing teachers who administer the assessment.	FAIR is an adaptive assessment, which allows teachers to determine a student's instructional level and begin instruction accordingly. Due to the adaptive nature of FAIR, it is difficult to avoid some of the text being difficult for students to understand or relate to because their placement into passages is base on their performance. The Department agrees with the recommendation to continue to work with FCRR in evaluating the content to ensure appropriateness.	
			FINDING #4: *Additional training is needed for reading*	The Department agrees with the	

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
			coaches and teachers on how to analyze the assessment data. **RECOMMENDATION:** The Just Read, Florida! Office, the Bureau of School Improvement, FCCR, and the school districts collaborate to train reading coaches and teachers to properly interpret the data and thus be better informed of student instruction needs.	recommendation to provide continued training on how to analyze FAIR data to inform instruction to meet student needs. Just Read, Florida! and FCRR have conducted training since 2009, and have continued to provide training throughout the school year through face-to-ace trainings, webinars, videos, and guidance and technical assistance documents.	
			FINDING #5: *Administration of the assessments has not been standardized which impacts its use for accountability purposes.* **RECOMMENDATION:** The Division develop written policies and procedures for the standardization of the assessment and provide these policies to the school districts. The written guidance should address the issues identified above. Also, if the Department continues to rely on FAIR assessment data as an accountability measure, the Bureau of School Improvement collaborate with the Just Read, Florida! Office and FCRR to define benchmarks for FAIR assessments. The Department also should consul with FCRR to determine whether the student data is accurate and reliable based on the defined benchmarks.	FAIR was developed to provide teachers with screening, progress monitoring, and diagnostic information that is essential in guiding instruction. It was not developed as an accountability measure. The Department agrees, however, that the Bureau of School Improvement, the Just Read, Florida! Office, and FCRR need to collaborate to determine the appropriate administration of FAIR.	
			FINDING #6: *Some educators we interviewed questioned the cost/benefit of testing students with FCAT scores of four and five.* **RECOMMENDATION:** The Department provide guidelines to the school districts addressing appropriate	The Department agrees that additional guidelines should be provided to districts on determining the appropriate students to assess with the FAIR K-2 and 3-12 applications. Based on assessment results from the first assessment window, districts	

Department: Education

Director of Auditing: Greg White

Budget Entity: K-12 Programs Non-FEFP

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
			assessment levels at each school grade. Based on assessment results from period one, students that meet these successful assessment levels should be considered for exemption from the following assessment periods. Students with FCAT scores of one and three should be assessed on a regular basis.	and schools may choose to discontinue assessment of students that are above grade level proficiency unless they see a need to assess based on classroom based performance and progression throughout the school year.	

Audit #09/10-01A

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Fiscal Year 2011-12 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/State Grants/K-12 Program - Non FEFP	
Agency Budget Officer/OPB Analyst Name: Pam Bunkley / Amy Hammock / Rebecca Evers	

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, IA4, IA5, IP1,V1, 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					
3.2	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A					
AUDITS:							
3.3	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					

	Action	Program or Service (Budget Entity Codes)					
		48250400					
3.4	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.)**	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.)**	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 2009-10 approved budget. Amounts should be positive.						

	Program or Service (Budget Entity Codes)				
Action	48250400				

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 69 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 #11-006?	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				

		Program or Service (Budget Entity Codes)				
	Action	48250400				

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).					

	Program or Service (Budget Entity Codes)					
Action	48250400					

		48250400					
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 Yes-2178					
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?	Yes					
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 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 Yes-2178					
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					

		Program or Service (Budget Entity Codes)				
	Action	48250400				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	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, Yes, 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?	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 125 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)						

		Program or Service (Budget Entity Codes)				
	Action	48250400				

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 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 94 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 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 98 through 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	Yes				
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 15% 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 2009-10 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				

		Program or Service (Budget Entity Codes)				
	Action	48250400				

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 - FSDB				
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 110 through 154 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				
17.6	Has the CIP-2 form (Exibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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

2011-12
Exhibits or Schedules

State of Florida
Department of Education
Federal Grants K-12 Program

2011-12
Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: **48 EDUCATION**   **Budget Period: 2011-2012**
Program: **48250500 -   PGM: FED GRANTS K/12 PROG**
Fund: **2510 - OPERATING TRUST FUND**

Specific Authority: **Section 1010.281(2), Florida Statutes**
Purpose of Fees Collected: **Leasing costs of available state satellite transponder time**

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 2009 -2010	**FY 2010 -2011**	**FY 2011-2012**
Receipts:			
Sale of Transponder Time	195,382	120,000	120,000
Total Fee Collection to Line (A) - Section III	195,382	120,000	120,000

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Transponder Operations	364,124	86,879	114,000
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	364,124	86,879	114,000

Basis Used:

SECTION III - SUMMARY

TOTAL SECTION I	(A)	195,382	120,000	120,000
TOTAL SECTION II	(B)	364,124	86,879	114,000
TOTAL - Surplus/Deficit	(C)	(168,742)	33,121	6,000

EXPLANATION of LINE C:

Residual funds will generate the cash needed to cover the deficit.

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: **48 EDUCATION**
Budget Entity: **48250500 - FEDERAL GRANTS K/12 PROGRAM**
Fund: **2315 - FOOD AND NUTRITION SERVICES TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - STATE	FY 2009 -2010	FY 2010 -2011	FY 2011-2012
National School Lunch Program	303,252		
FUNDING SOURCE - NON-STATE			
TOTALS*	**303,252**	**0**	**0**

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

Office of Policy and Budget - July 2010

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

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 2009 -2010**	**FY 2010 -2011**	**FY 2011-2012**
ANTI-TOBACCO PROGRAM	82,782		
TR FR DBPR 2022 TOB PER	326,703	92,400	184,800
INTEREST	33,638		
REFUNDS	422,704		
OTHER GRANTS	23,769		
TRANSPONDER	241,970		
FUNDING SOURCE - NON-STATE			
TOTALS*	**1,131,565**	**92,400**	**184,800**

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

Office of Policy and Budget - July 2010

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: **48 EDUCATION**
Budget Entity: **48250500 - PGM: FED GRANTS K/12 PROG**
Fund: **2510 - OPERATING TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	**ESTIMATED**	**REQUEST**
FUNDING SOURCE - STATE	**FY 2009 -2010**	**FY 2010 -2011**	**FY 2011-2012**
Sale of Transponder Time	(33,169)		
FUNDING SOURCE - NON-STATE			
TOTALS*	**(33,169)**	**0**	**0**

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

Office of Policy and Budget - July 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	10,000.00	(A)		10,000.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	(10,000.00)	(D)		(10,000.00)
ADD: Anticipated Transfer from 48800000/2021	103,197.38	(E)		103,197.38
Total Cash plus Accounts Receivable	103,197.38	(F)	0.00	103,197.38
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	103,197.38	(H)		103,197.38
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	919,330.26	(A)		919,330.26
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	5,302,775.43	(D)		5,302,775.43
ADD: Anticipated Grant Revenue	398,365.75	(E)		398,365.75
Total Cash plus Accounts Receivable	6,620,471.44	(F)	0.00	6,620,471.44
LESS: Allowances for Uncollectibles	311,455.36	(G)		311,455.36
LESS: Approved "A" Certified Forwards	5,910,650.33	(H)		5,910,650.33
Approved "B" Certified Forwards	398,365.75	(H)		398,365.75
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
Department Title: **48 EDUCATION**
Trust Fund Title: **FOOD AND NUTRITION SERVICES TRUST FUND**
Budget Entity: **48250500 - FEDERAL GRANTS K/12 PROGRAM**
LAS/PBS Fund Number: **2315**

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	532,896.77	(A)		532,896.77
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	532,896.77	(F)	0.00	532,896.77
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	17,811.44	(H)		17,811.44
Approved "B" Certified Forwards	211,833.14	(H)		211,833.14
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS:		(J)		0.00
Unreserved Fund Balance, 07/01/10	303,252.19	(K)	0.00	303,252.19 **

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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	1,128,357.00	(C)		1,128,357.00
ADD: Outstanding Accounts Receivable	3,319.54	(D)		3,319.54
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	**1,131,676.54**	(F)	**0.00**	**1,131,676.54**
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	111.23	(I)		111.23
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	**1,131,565.31**	(K)	**0.00**	**1,131,565.31** **

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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

Department Title: 48 EDUCATION
Trust Fund Title: OPERATING TRUST FUND
Budget Entity: 48250500 - PGM: FED GRANTS K/12 PROG
LAS/PBS Fund Number: 2510

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance		(A)		**0.00**
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	**0.00**
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	33,169.31	(H)		33,169.31
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: Due to Other Departments 35300 GL		(J)		0.00
Unreserved Fund Balance, 07/01/10	(33,169.31)	(K)	0.00	(33,169.31) **

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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10   **103,197.38** (A)

Add/Subtract:

(B)

Other Adjustment(s):

Anticipated Transfer from 48800000/2021   (103,197.38) (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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | 0.00 | (A)

Add/Subtract:

| (B)

   Other Adjustment(s):

Encumbrance Not Reserved in Fund Balance | (398,365.75) | (C)

Anticipated Grant Revenue | 398,365.75 | (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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | **289,961.19** (A)

Add/Subtract:

| | (B)

   Other Adjustment(s):

Payable Not Certified | 13,291.00 (C)

| | (C)

ADJUSTED BEGINNING TRIAL BALANCE: | 303,252.19 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | 303,252.19 (E)

DIFFERENCE: | (0.00) (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | 1,131,565.31 | (A)

Add/Subtract:

| | (B) |

Other Adjustment(s):

| | (C) |

| | (C) |

ADJUSTED BEGINNING TRIAL BALANCE: | 1,131,565.31 | (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | 1,131,565.31 | (E)

DIFFERENCE: | 0.00 | (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

Department Title:	**48 EDUCATION**
Trust Fund Title:	**OPERATING TRUST FUND**
LAS/PBS Fund Number:	**2510** BE: 48250500

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-10   (33,169.31) (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (33,169.31) (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   (33,169.31) (E)

DIFFERENCE: 0.00 (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

Budget Entity: Federal Grants K-12 Program   **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 08/09-03A	2008-2009 School Year	Bureau of Federal Education Funding Audit of Payments to Supplemental Educational Services Providers	**FINDING #1**: *Monitoring and Written Operating Procedures:* **RECOMMENDATION:** The Department should require all school districts to establish and implement monitoring programs and regularly monitor providers. Further, the Department should continue to provide quality technical assistance to encourage school districts to effectively monitor the implementation of the SES requirements. The Department should encourage school districts to develop written procedures for key processes noted above, as well as other important processes they believe should be formally documented.	The Department agrees that requiring districts to establish and implement monitoring programs and to regularly monitor providers is integral to ensuring internal controls over the program. The Department will develop a technical assistance document for school districts that outlines the minimum requirements for monitoring supplemental educational services. This document will also include guidance on the establishment of written procedures governing such monitoring. This information will be shared in writing, via conference call, and through meetings with school districts. The Department will include information on the monitoring of the following key processes outlined in your report. • Enrolling students • Assigning students to providers • Processing invoices for payment, including signature required for approval • Reviewing invoices for accuracy • Verifying student attendance and • Evaluating contractor performance	
			FINDING #2*: SES Contracts* **RECOMMENDATION:** The Department should continue to require school districts to ensure that their contracts with SES providers contain all elements required by NCLB Section 1116. The Department should consider a contract provision that providers and/or school districts notify parents during the provider	The Department will continue to require that school district contracts with SES providers contain all required elements and will encourage districts to include a provision related to the minimum number of service hours stipulated in the provider application. The Department has established information dissemination techniques related to the	

Audit #08/09-03A   **Page 1**

Department: Education　　　　　　　　　　　　　　　　　**Director of Auditing: Greg White**

Budget Entity: Federal Grants K-12 Program　　　　　　　**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
			selection process of service hours providers are willing to spend on each student based on the fees and funding available per student.	minimum number of hours of service that providers will offer students. This dissemination will continue in the coming school years. In addition, the Department will ensure, through its monitoring process, that contract requirements are implemented as agreed upon by providers and school districts.	

Fiscal Year 2011-12 LBR Technical Review Checklist

Department/Budget Entity (Service): Federal Grants K-12 Program

Agency Budget Officer/OPB Analyst Name: Pamela Bunkley/Amy Hammock/Jaime Garner

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

Action	Program or Service (Budget Entity Codes)
	Federal Grants - 48250500

1. GENERAL	
1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IA4, IA5, IP1,V1, 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
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Yes
AUDITS:	
3.3 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

	Action	Program or Service (Budget Entity Codes)
		Federal Grants - 48250500
3.4	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.)**	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.)**	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 2009-10 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)
		Federal Grants - 48250500

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 69 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 #11-006?	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

	Action	Program or Service (Budget Entity Codes)
		Federal Grants - 48250500

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 Yes - 2510
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, N/A - 2021 & 2510

	Program or Service (Budget Entity Codes)
Action	Federal Grants - 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?	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?	Yes
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 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?	N/A Yes - 2261 & 2315
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes N/A - 2021 & 2510
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	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, Yes - 2510 Yes Yes
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A Yes - 2339
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A Yes - 2021
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 N/A - 2510 & 2021
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 N/A - 2510 & 2315
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes N/A - 2315 & 2339

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 No - 2510 Department is 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 125 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 157 of the	N/A
10. SCHEDULE III (PSCR, SC3)		
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	N/A
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 94 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 (EADR, S8B1)		

	Action	Program or Service (Budget Entity Codes)
		Federal Grants - 48250500
13.1	Do the reductions comply with the instructions provided on pages 98 through 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	Yes
14. SCHEDULE VIIIB-2 (EADR, S8B2)		
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 15% 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 2009-10 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 110 through 154 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

		Program or Service (Budget Entity Codes)
	Action	Federal Grants - 48250500
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
17.6	Has the CIP-2 form (Exibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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

2011-12
Exhibits or Schedules

State of Florida
Department of Education
Educational Media and Technology
Services

2011-12
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	58,843.95	(C)		58,843.95
ADD: Outstanding Accounts Receivable	28,475.07	(D)		28,475.07
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	**87,319.02**	(F)	**0.00**	**87,319.02**
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	87,313.14	(H)		87,313.14
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	5.88	(I)		5.88
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	**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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | **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 2010

Fiscal Year 2011-12 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Education/Educational Media and Technology Services	
Agency Budget Officer/OPB Analyst Name: Pam Bunkley, Amy Hammock, Frances Butler	

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, IA4, IA5, IP1,V1, 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					
3.2	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	NA					
AUDITS:							
3.3	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					

		482506				
3.4	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.)**	Equal				
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.)**	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 2009-10 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 69 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?	NA
7.9	Does the issue narrative reference the specific county(ies) where applicable?	NA
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 #11-006?	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

	Action	Program or Service (Budget Entity Codes)					
		482506					
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					

		Program or Service (Budget Entity Codes				
Action		482506					

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)** NA					
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					
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)

		482506				
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?	NA				
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?	Yes				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 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.)	NA				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	NA				
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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes				

	Program or Service (Budget Entity Codes
Action	482506					

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?	NA Yes 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?	NA					
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?	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 125 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:							

		Program or Service (Budget Entity Codes)					
	Action	482506					

		482506					
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 157 of the LBR Instructions.)	NA					
10. SCHEDULE III (PSCR, SC3)							
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	NA					
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 94 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)							
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 (EADR, S8B1)							
13.1	Do the reductions comply with the instructions provided on pages 98 through 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	Yes					
14. SCHEDULE VIIIB-2 (EADR, S8B2)							
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 15% reduction in recurring General Revenue and Trust Funds?	Yes					

			Program or Service (Budget Entity Codes)				
	Action	482506					

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 2009-10 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 <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 110 through 154 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					

Page 9

	Program or Service (Budget Entity Codes				
Action	482506				

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

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

2011-12
Exhibits or Schedules

State of Florida
Department of Education
Workforce Education

2011-12
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

Department Title: 48 EDUCATION
Trust Fund Title: EDUCATIONAL ENHANCEMENT TRUST FUND
Budget Entity: 48250800 - WORKFORCE EDUCATION
LAS/PBS Fund Number: 2178

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

Department Title: 48 EDUCATION
Trust Fund Title: FEDERAL GRANTS TRUST FUND
Budget Entity: 48250800 - WORKFORCE EDUCATION
LAS/PBS Fund Number: 2261

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	1,434,273.59	(D)		1,434,273.59
ADD: Anticipated Grant Revenue	16,202,309.28	(E)		16,202,309.28
Total Cash plus Accounts Receivable	**17,636,582.87**	(F)	**0.00**	**17,636,582.87**
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	1,434,273.59	(H)		1,434,273.59
Approved "B" Certified Forwards	16,202,309.28	(H)		16,202,309.28
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	**0.00**	(K)	**0.00**	**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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | 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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | 0.00 | (A)

Add/Subtract:

| | (B)

   Other Adjustment(s):

Encumbrance Not Reserved in Fund Balance | (16,202,309.28) | (C)

Anticipated Grant Revenue | 16,202,309.28 | (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 2010

Fiscal Year 2011-12 LBR Technical Review Checklist

Department/Budget Entity (Service):	Department of Education/Workforce Education
Agency Budget Officer/OPB Analyst Name:	Pamela Bunkley/Amy Hammock/Evelyn Perkins

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, IA4, IA5, IP1,V1, 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					
3.2	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Yes					
AUDITS:								
3.3	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					

	Action	Program or Service (Budget Entity Codes)				
		48250800				
3.4	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.)**	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.)**	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 2009-10 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.					

Page 2

	Program or Service (Budget Entity Codes)				
Action	48250800				

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 69 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 #11-006?	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				

		48250800				
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)

	Program or Service (Budget Entity Codes)				
Action	48250800				
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?	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?	Yes				
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 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 - Lottery N/A Fed				
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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes				

	Program or Service (Budget Entity Codes)				
Action	48250800				
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?	NA Yes 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?	Yes				
8.24 Are prior year September operating reversions appropriately shown in column A01?	NA Lottery Yes Fed				
8.25 Are current year September operating reversions appropriately shown in column A02?	NA Lottery Yes Fed				
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 125 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:					

	Program or Service (Budget Entity Codes)				
Action	48250800				

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 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 94 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 (EADR, S8B1)						
13.1	Do the reductions comply with the instructions provided on pages 98 through 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	Yes				
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 15% 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?	Yes				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2009-10 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				

		48250800				
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

		48250800				
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 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)

		48250800				
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				
17.6	Has the CIP-2 form (Exibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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

		48250800				
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
Florida Colleges

2011-12
Exhibits or Schedules

State of Florida
Department of Education
Florida Colleges

2011-12
Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
Department Title: **48 EDUCATION**
Trust Fund Title: **EDUCATIONAL ENHANCEMENT TRUST FUND**
Budget Entity: **48400600 - COMMUNITY COLLEGE PROGRAMS**
LAS/PBS Fund Number: **2178**

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	0.00	(K)	0.00	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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

Department Title:	**48 EDUCATION**
Trust Fund Title:	**FEDERAL GRANTS TRUST FUND**
Budget Entity:	**48400600 - FLORIDA COLLEGES**
LAS/PBS Fund Number:	**2261**

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.50	(A)		0.50
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: Anticipated Grant Revenue	(0.50)	(E)		(0.50)
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	0.00	(K)	0.00	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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10   **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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10   **0.50** (A)

Add/Subtract:

(B)

Other Adjustment(s):

Anticipated Grant Revenue   (0.50) (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 2010

Budget Entity: Division of Florida Colleges   **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	Community Colleges Operational Audit	**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. **Six Month Follow-up January 19, 2010** **Status:** No further action needed.	

Audit #2009-213   **Page 1**

Fiscal Year 2011-12 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Education/Division of Florida Colleges	
Agency Budget Officer/OPB Analyst Name: Pam Bunkley/ Alicia Trexler	

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, IA4, IA5, IP1,V1, 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					
3.2	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A					

		Program or Service (Budget Entity Codes)				
	Action	48400600				

	AUDITS:					
3.3	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				
3.4	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.)	Equal				
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.)	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 2009-10 approved budget. Amounts should be positive.					

	Program or Service (Budget Entity Codes)				
Action	48400600				

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 69 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.	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 #11-006?	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				

		Program or Service (Budget Entity Codes)					
	Action	48400600					

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					
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).						

	Program or Service (Budget Entity Codes)				
Action	48400600				

<table>
<tr><td colspan="2">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><td></td><td></td><td></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				
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?	Yes				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 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 - 2178 N/A - 2261				
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				

	Program or Service (Budget Entity Codes)					
Action	48400600					
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	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?	Q1 - N/A Q2 - Yes Q3 - 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?	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 125 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.						

	Program or Service (Budget Entity Codes)				
Action	48400600				

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 157 of the LBR Instructions.)	N/A				

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	N/A				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 94 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 (EADR, S8B1)

13.1	Do the reductions comply with the instructions provided on pages 98 through 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	Yes				

14. SCHEDULE VIIIB-2 (EADR, S8B2)

14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 15% 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 2009-10 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 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 110 through 154 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					
17.6	Has the CIP-2 form (Exibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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.						

	Program or Service (Budget Entity Codes)				
Action	48400600				

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 Board of Education

2011-12
Exhibits or Schedules

State of Florida
Department of Education
State Board of Education

2011-12
Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: **48 EDUCATION** **Budget Period: 2011-2012**
Program: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2176 - EDUCATION CERTIFICATION 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**	**ESTIMATED**	**REQUEST**
	FY 2009 -2010	**FY 2010 -2011**	**FY 2011-2012**
Receipts:			
Fees	7,090,287	7,090,287	7,302,996
Refunds			
Total Fee Collection to Line (A) - Section III	7,090,287	7,090,287	7,302,996
SECTION II - FULL COSTS			
Direct Costs:			
Salaries and Benefits	4,364,864	4,470,079	4,446,964
Other Personal Services	48,377	149,999	149,999
Expenses	530,265	578,177	579,835
Operating Capital Outlay	14,242	45,440	45,440
Contracted Services	1,285,175	1,583,535	1,583,535
Risk Management Insurance	44,225	54,953	42,287
Human Resources Services	25,655	22,831	27,050
Edu Tech/Infomations Services	544,566	935,218	932,721
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	6,857,369	7,840,232	7,807,831
Basis Used:			
	Information in Section II taken from Exhibit B		

SECTION III - SUMMARY

		ACTUAL	ESTIMATED	REQUEST
TOTAL SECTION I	(A)	7,090,287	7,090,287	7,302,996
TOTAL SECTION II	(B)	6,857,369	7,840,232	7,807,831
TOTAL - Surplus/Deficit	(C)	232,918	(749,945)	(504,835)

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 2010

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department:	**48 EDUCATION** Budget Period: 2011-2012
Program:	**48800000 - STATE BOARD OF EDUCATION**
Fund:	**2380 - INSTITUTIONAL ASSESSMENT TRUST FUND**

Specific Authority:	**Section 1010.83 and 1005.35 Florida Stautes**
Purpose of Fees Collected:	**To fund the operation 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** **FY 2009 -2010**	**ESTIMATED** **FY 2010 -2011**	**REQUEST** **FY 2011-2012**
Receipts:			
INST ASSESSMENT	47,590	50,290	50,210
FEES COURSE NO NON/PUB	12,355	10,500	10,500
LICENSES-INST ASSESSMENT	3,626,571	3,344,665	3,565,250
FEES-STUDENT PROTECTION	210,753	210,515	205,615
Total Fee Collection to Line (A) - Section III	3,897,269	3,615,970	3,831,575

SECTION II - FULL COSTS			
Direct Costs:			
Salaries and Benefits	921,943	2,234,289	2,240,381
Other Personal Services	20,365	49,600	49,600
Expenses	288,824	986,897	986,897
Operating Capital Outlay	9,126	16,375	16,375
100148 TCC CONTRACT	1,188,178	0	0
100777 CONTRACTED SERVICES	39,607	204,134	204,134
103241 RISK MGT INS	9,000	11,183	11,183
107040 HR	7,435	7,839	7,839
210020 EDU TEECH INFORMATION	83,161	90,871	91,000
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	2,567,639	3,601,188	3,607,409
Basis Used:			

SECTION III - SUMMARY				
TOTAL SECTION I	(A)	3,897,269	3,615,970	3,831,575
TOTAL SECTION II	(B)	2,567,639	3,601,188	3,607,409
TOTAL - Surplus/Deficit	(C)	1,329,630	14,782	224,166

EXPLANATION of LINE C:

Residual cash and interest earnings will generate the cash needed to cover expenditures

Office of Policy and Budget - July 2010

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: **48 EDUCATION**   **Budget Period: 2011-2012**
Program: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2510 - OPERATING TRUST FUND**

Specific Authority: Section 1010.75, 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 2009 -2010	**FY 2010 -2011**	**FY 2011-2012**
Receipts:			
GED FEES	1,665,388	1,400,000	1,400,000
Total Fee Collection to Line (A) - Section III	1,665,388	1,400,000	1,400,000

SECTION II - FULL COSTS

Direct Costs:			
Salaries and Benefits	335,534	350,000	350,000
Other Personal Services	30,492	31,000	31,000
Expenses	836,182	840,000	840,000
Operating Capital Outlay			0
CONTRACED SERVICES	116,135	117,000	117,000
Risk Management	4,648	4,445	4,445
Human Resource	4,166	4,394	4,394
Data Process	56,264	56,525	73,604
Total Full Costs to Line (B) - Section III	1,383,421	1,403,364	1,420,443

Basis Used:

SECTION III - SUMMARY

		ACTUAL	**ESTIMATED**	**REQUEST**
TOTAL SECTION I	(A)	1,665,388	1,400,000	1,400,000
TOTAL SECTION II	(B)	1,383,421	1,403,364	1,420,443
TOTAL - Surplus/Deficit	(C)	281,967	(3,364)	(20,443)

EXPLANATION of LINE C:
Carry Forward Budget

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: **48 EDUCATION**   **Budget Period: 2011-2012**
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 2009 -2010**	**ESTIMATED** **FY 2010 -2011**	**REQUEST** **FY 2011-2012**
Receipts:			
Fees	1,720.00		
Total Fee Collection to Line (A) - Section III	1,720.00	0.00	0.00
SECTION II - FULL COSTS			
Direct Costs:			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Assessment and Evaluation	46,125.00	462,942.00	89,739.00
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	46,125.00	462,942.00	89,739.00
Basis Used:			

SECTION III - SUMMARY

		ACTUAL	**ESTIMATED**	**REQUEST**
TOTAL SECTION I	(A)	1,720.00	0.00	0.00
TOTAL SECTION II	(B)	46,125.00	462,942.00	89,739.00
TOTAL - Surplus/Deficit	(C)	(44,405.00)	(462,942.00)	(89,739.00)

 EXPLANATION of LINE C:

Residual cash and interest earnings will generate the cash needed to cover the deficit.

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: **48 EDUCATION**   **Budget Period: 2011-2012**
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 and 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 2009 -2010	**FY 2010 -2011**	**FY 2011-2012**
Receipts:			
Exam Fees	11,460,360	12,485,894	12,860,405
Total Fee Collection to Line (A) - Section III	11,460,360	12,485,894	12,860,405
SECTION II - FULL COSTS			
Direct Costs:			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Assessment and Evaluation	10,777,272	12,544,268	12,544,268
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	10,777,272	12,544,268	12,544,268
Basis Used:			

SECTION III - SUMMARY

TOTAL SECTION I	(A)	11,460,360	12,485,894	12,860,405
TOTAL SECTION II	(B)	10,777,272	12,544,268	12,544,268
TOTAL - Surplus/Deficit	(C)	683,088	(58,374)	316,137

 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 2010

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: **48 EDUCATION**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2021 - ADMINISTRATIVE TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - STATE	FY 2009 -2010	FY 2010 -2011	FY 2011-2012
FUNDING SOURCE - NON-STATE			
Indirect Cost Assessments	4,910,709	2,871,427	
Interest	40,448	23,651	
TOTALS*	**4,951,157**	**2,895,078**	**0**

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

Office of Policy and Budget - July 2010

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: **48 EDUCATION**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2176 - EDUCATION CERTIFICATION TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - STATE	FY 2009 -2010	FY 2010 -2011	FY 2011-2012
Educational Certification & Services Fees	1,051,657	444,504	3,108
Educational Certification Commission Fees	319,800	137,950	965
Educator's Recovery Network	429,216	183,933	1,286
FUNDING SOURCE - NON-STATE			
TOTALS*	**1,800,673**	**766,387**	**5,359**

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

Office of Policy and Budget - July 2010

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: **48 EDUCATION**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2183 - ED MEDIA & TECHNOLOGY TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - STATE	FY 2009 -2010	FY 2010 -2011	FY 2011-2012
1000 GENERAL EARNINGS	5,241	-	-
2001 FL EDUCATION DIRECTORY	3,664	-	-
2002 STATE BOARD REGULATIONS	1,119	-	-
2007 PSRC-DISSEMINATION-DPS	20,569	-	-
2008 EXCEPTIONAL STUDENT ED	106,619	-	-
2009 FOOD & NUTRITION	19,286	-	-
2010 ASSESSMENT & EVALUATION	1,330	-	-
2011 6A-2 FACILITIES RULES	2,237	-	-
4500 DUBBING/INSTRUCTIONAL TECH	3,642	-	-
0101 NATIONAL GEOGRAPHIC SOCIETY	117	-	-
0102 JOSTENS'S ROYALTIES	6,874	-	-
0117 MARION/ EXCEPTIONAL ED	688	-	-
0119 CHAUTAUQUA INSTR TECH	43	-	-
0120 ST. OF LOUISIANA/EXCEPT. ED	1,160	-	-
10000/15000 PAEC & CHOICES	154,249	-	-
TOTALS*	**326,838**	**0**	**0**

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

Office of Policy and Budget - July 2010

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: **48 EDUCATION**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2339 - GRANTS AND DONATIONS TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - STATE	FY 2009 -2010	FY 2010 -2011	FY 2011-2012
FUNDING SOURCE - NON-STATE			
Other Grants	60		
TOTALS*	**60**	**0**	**0**

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

Office of Policy and Budget - July 2010

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: **48 EDUCATION**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2380 - INSTITUTIONAL ASSESSMENT TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	**ESTIMATED**	**REQUEST**
FUNDING SOURCE - STATE	**FY 2009 -2010**	**FY 2010 -2011**	**FY 2011-2012**
Fees/Licenses	3,667,942	3,253,543	3,333,979
Interest -Investment	72,406	42,230	66,433
Reserve/Student Protect Fund-s.1005.37, FS	(500,000)		
FUNDING SOURCE - NON-STATE			
TOTALS*	**3,240,348**	**3,295,773**	**3,400,412**

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

Office of Policy and Budget - July 2010

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: **48 EDUCATION**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2397 - STUDENT LOAN OPERATING TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - STATE	FY 2009 -2010	FY 2010 -2011	FY 2011-2012
FUNDING SOURCE - NON-STATE			
INTEREST ON INVESTMENTS	99,546	50,605	
ACCOUNT MAINTAINANCE FEE	1,055,539	536,587	
DEF AVERSION FEES	512,330	260,445	
REPAYMENT OF LOANS	7,956,004	4,378,573	907
TOTALS*	**9,623,419**	**5,226,210**	**907**

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

Office of Policy and Budget - July 2010

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: **48 EDUCATION**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2510 - OPERATING TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - STATE	FY 2009 -2010	FY 2010 -2011	FY 2011-2012
GED	870,139	102,688	43
INTEREST-TR FR 48250600/2261	11,591	1,335	
FUNDING SOURCE - NON-STATE			
TOTALS*	**881,730**	**104,023**	**43**

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

Office of Policy and Budget - July 2010

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: **48 EDUCATION**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2646 - SOPHOMORE LEVEL TEST TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - STATE	FY 2009 -2010	FY 2010 -2011	FY 2011-2012
Fees	53,982	8,974	
Interest-Investment	485,835	80,765	
FUNDING SOURCE - NON-STATE			
TOTALS*	**539,817**	**89,739**	**0**

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

Office of Policy and Budget - July 2010

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

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 2009 -2010	FY 2010 -2011	FY 2011-2012
FUNDING SOURCE - NON-STATE			
INTEREST INCOME	75,086	62,791	50,371
INSURANCE PREMIUM ON STUD LOANS	802,474	671,080	538,337
REINSURANCE FROM USDE	29,885,000	25,133,598	20,317,775
TOTALS*	**30,762,560**	**25,867,469**	**20,906,482**

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

Office of Policy and Budget - July 2010

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: **48 EDUCATION**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2727-TEACHER CERTIFICATION EXAMINATION TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - STATE	FY 2009 -2010	FY 2010 -2011	FY 2011-2012
Fees	1,321,811	1,311,126	1,050,708
Interest - Investment	5,308	5,266	4,220
FUNDING SOURCE - NON-STATE			
TOTALS*	**1,327,119**	**1,316,392**	**1,054,928**

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

Office of Policy and Budget - July 2010

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: **48 EDUCATION**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
Fund: **2792 - WORKING CAPITAL TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
FUNDING SOURCE - STATE	FY 2009 -2010	FY 2010 -2011	FY 2011-2012
SALE/DP SVCS TO DOE	902,002	858,177	0
INTEREST	1,536	1,375	
FUNDING SOURCE - NON-STATE			
TOTALS*	**903,538**	**859,552**	**0**

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

Office of Policy and Budget - July 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(10,000.00)	(A)		(10,000.00)
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	5,390,027.07	(C)		5,390,027.07
ADD: Outstanding Accounts Receivable	70,510.53	(D)		70,510.53
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	**5,450,537.60**	(F)	**0.00**	**5,450,537.60**
LESS: Allowances for Uncollectibles	309.03	(G)		309.03
LESS: Approved "A" Certified Forwards	215,867.42	(H)		215,867.42
Approved "B" Certified Forwards	179,515.47	(H)		179,515.47
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	491.73	(I)		491.73
LESS: Anticipated Transfer 48250500/2021	103,197.38	(J)		103,197.38
Unreserved Fund Balance, 07/01/10	**4,951,156.57**	(K)	**0.00**	**4,951,156.57** **

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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	135,366.38	(A)		135,366.38
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	1,714,459.23	(C)		1,714,459.23
ADD: Outstanding Accounts Receivable	356,657.61	(D)		356,657.61
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	2,206,483.22	(F)	0.00	2,206,483.22
LESS: Allowances for Uncollectibles	196.71	(G)		196.71
LESS: Approved "A" Certified Forwards	92,305.28	(H)		92,305.28
Approved "B" Certified Forwards	119,889.43	(H)		119,889.43
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	193,418.52	(I)		193,418.52
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	1,800,673.28	(K)	0.00	1,800,673.28 **

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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
Department Title: **48 EDUCATION**
Trust Fund Title: **ED MEDIA & TECHNOLOGY TRUST FUND**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
LAS/PBS Fund Number: **2183**

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	328,265.41	(C)		328,265.41
ADD: Outstanding Accounts Receivable	823.98	(D)		823.98
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	329,089.39	(F)	0.00	329,089.39
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	21.30	(H)		21.30
Approved "B" Certified Forwards	2,197.51	(H)		2,197.51
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	32.86	(I)		32.86
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	326,837.72	(K)	0.00	326,837.72 **

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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	17,876.09	(A)		17,876.09
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	151,493.79	(D)		151,493.79
ADD: Anticipated Transfer 48150000/2555	6,691.95	(E)		6,691.95
Total Cash plus Accounts Receivable	176,061.83	(F)	0.00	176,061.83
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	169,369.88	(H)		169,369.88
Approved "B" Certified Forwards	6,691.95	(H)		6,691.95
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	(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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	**191,915.94**	(A)		**191,915.94**
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	1,960,043.48	(D)	171,522.00	2,131,565.48
ADD: Anticipated Grant Revenue	14,400,437.93	(E)		14,400,437.93
Total Cash plus Accounts Receivable	**16,552,397.35**	(F)	**171,522.00**	**16,723,919.35**
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	2,116,639.22	(H)		2,116,639.22
Approved "B" Certified Forwards	14,572,275.74	(H)		14,572,275.74
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	35,004.39	(I)		35,004.39
LESS:		(J)		0.00
Unreserved Fund Balance, 07/01/10	**(171,522.00)**	(K)	**171,522.00**	**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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,986.75	(A)		2,986.75
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: Anticipated Grant Revenues	184,572.56	(E)		184,572.56
Total Cash plus Accounts Receivable	187,559.31	(F)	0.00	187,559.31
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	141,175.08	(H)		141,175.08
Approved "B" Certified Forwards	45,158.95	(H)		45,158.95
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	1,225.28	(I)		1,225.28
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

Department Title:	**48 EDUCATION**
Trust Fund Title:	**GRANTS AND DONATIONS TRUST FUND**
Budget Entity:	**48800000 - STATE BOARD OF EDUCATION**
LAS/PBS Fund Number:	**2339**

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	60.00	(A)		60.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	60.00	(F)	0.00	60.00
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	60.00	(K)	0.00	60.00 **

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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	62,152.07	(A)		62,152.07
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	3,675,975.68	(C)		3,675,975.68
ADD: Outstanding Accounts Receivable	8,658.92	(D)		8,658.92
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	3,746,786.67	(F)	0.00	3,746,786.67
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	5,503.12	(H)		5,503.12
Approved "B" Certified Forwards	589.92	(H)		589.92
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	345.36	(I)		345.36
LESS: Reserve/Student Protect Fund-s.1005.37, FS	500,000.00	(J)		500,000.00
Unreserved Fund Balance, 07/01/10	3,240,348.27	(K)	0.00	3,240,348.27 **

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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	25,000.00	(A)		25,000.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	13,839,141.13	(C)		13,839,141.13
ADD: Outstanding Accounts Receivable	2,441,635.68	(D)		2,441,635.68
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	16,305,776.81	(F)	0.00	16,305,776.81
LESS: Allowances for Uncollectibles	642.86	(G)		642.86
LESS: Approved "A" Certified Forwards	762,697.72	(H)		762,697.72
Approved "B" Certified Forwards	68,606.29	(H)		68,606.29
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	23,154.58	(I)		23,154.58
LESS: Payable not Certified and Reserve-D. Prevent.	5,827,255.71	(J)		5,827,255.71
Unreserved Fund Balance, 07/01/10	9,623,419.65	(K)	0.00	9,623,419.65 **

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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	75,306.59	(A)		75,306.59
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	811,948.60	(C)		811,948.60
ADD: Outstanding Accounts Receivable	8,989.68	(D)		8,989.68
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	896,244.87	(F)	0.00	896,244.87
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	11,017.48	(H)		11,017.48
Approved "B" Certified Forwards	3,417.84	(H)		3,417.84
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	79.79	(I)		79.79
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	881,729.76	(K)	0.00	881,729.76 **

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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	567,045.08	(C)		567,045.08
ADD: Outstanding Accounts Receivable	1,454.93	(D)		1,454.93
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	568,500.01	(F)	0.00	568,500.01
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	28,625.00	(H)		28,625.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	58.03	(I)		58.03
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	539,816.98	(K)	0.00	539,816.98 **

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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	425,953.63	(A)		425,953.63
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	13,813,772.72	(C)		13,813,772.72
ADD: Outstanding Accounts Receivable	20,956,176.24	(D)		20,956,176.24
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	35,195,902.59	(F)	0.00	35,195,902.59
LESS: Allowances for Uncollectibles		(G)		0.00
INTEREST INCOME	0.00	(H)		0.00
REINSURANCE FROM USDE	0.00	(H)		0.00
INSURANCE PREMIUM ON STUD LOANS		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	4,433,342.67	(I)		4,433,342.67
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	30,762,559.92	(K)	0.00	30,762,559.92 **

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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	109,420.00	(A)		109,420.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	1,454,757.22	(C)		1,454,757.22
ADD: Outstanding Accounts Receivable	2,163.21	(D)		2,163.21
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	1,566,340.43	(F)	0.00	1,566,340.43
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	239,135.16	(H)		239,135.16
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	86.28	(I)		86.28
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	1,327,118.99	(K)	0.00	1,327,118.99 **

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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
Department Title: **48 EDUCATION**
Trust Fund Title: **WORKING CAPITAL TRUST FUND KNOTT DATA CENTER**
Budget Entity: **48800000 - STATE BOARD OF EDUCATION**
LAS/PBS Fund Number: **2792**

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,580.67	(A)		1,580.67
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	1,055,217.11	(C)		1,055,217.11
ADD: Outstanding Accounts Receivable	1,652.72	(D)		1,652.72
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	1,058,450.50	(F)	0.00	1,058,450.50
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	5,386.23	(H)		5,386.23
Approved "B" Certified Forwards	149,459.97	(H)		149,459.97
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	65.92	(I)		65.92
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	903,538.38	(K)	0.00	903,538.38 **

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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 **5,054,353.95** (A)

Add/Subtract:

(B)

Other Adjustment(s):

Anticipated Transfer 48250500/2021 (103,197.38) (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: **4,951,156.57** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC **4,951,156.57** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10	1,174,549.81	(A)

Add/Subtract:

		(B)

Other Adjustment(s):

Reserve for Encumbrances	(119,889.43)	(C)
Compensated Absences Liability	422,255.90	(C)
Payable not Certified	323,757.00	(C)
ADJUSTED BEGINNING TRIAL BALANCE:	1,800,673.28	(D)
UNRESERVED FUND BALANCE, SCHEDULE IC	1,800,673.28	(E)
DIFFERENCE:	(0.00)	(F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

Department Title: **48 EDUCATION**
Trust Fund Title: **ED MEDIA & TECHNOLOGY TRUST FUND**
LAS/PBS Fund Number: **2183**   **BE: 48800000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-10   **329,035.23** (A)

Add/Subtract:

(B)

Other Adjustment(s):

Reserve for Encumbrances   (2,197.51) (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: **326,837.72** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **326,837.72** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | **0.00** |(A)

Add/Subtract:

| | (B)

Other Adjustment(s):

Reserve for Encumbrances | (6,691.95) |(C)

Anticipated Transfer from 48150000/2555 | 6,691.95 |(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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | 0.00 | (A)

Add/Subtract:

Prior Year Financial Statement Adjustments | 171,522.00 | (B)

Other Adjustment(s):

Encumbrance Not Reserved in Fund Balance | (14,572,275.74) | (C)

Payable Not Certified | 315.81 | (C)

Anticipated Grant Revenue | 14,400,437.93 | (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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10   **(184,572.56)** (A)

Add/Subtract:

     (B)

    Other Adjustment(s):

Anticipated Grant Revenues   184,572.56 (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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

Department Title:	**48 EDUCATION**
Trust Fund Title:	**GRANTS AND DONATIONS TRUST FUND**
LAS/PBS Fund Number:	**2339** **BE: 48800000**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-10   **60.00** (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: **60.00** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **60.00** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10   **3,635,662.24** (A)

Add/Subtract:

Reserve/Student Protect Fund-s. 1005.37, FS   (500,000.00) (B)

Other Adjustment(s):

Compensated Absences Liability   105,250.04 (C)

Reserve for Encumbrances   (589.92) (C)

Payables Not Certified   25.91 (C)

ADJUSTED BEGINNING TRIAL BALANCE: **3,240,348.27** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **3,240,348.27** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10   **15,450,616.65** (A)

Add/Subtract:

(B)

   Other Adjustment(s):

(C)

   Reserve for Default Prevent (91980)   **(5,827,197.00)** (C)

ADJUSTED BEGINNING TRIAL BALANCE: **9,623,419.65** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **9,623,419.65** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10   **881,729.76** (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: **881,729.76** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **881,729.76** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10   **539,816.98** (A)

Add/Subtract:

     (B)

Other Adjustment(s):

     (C)

     (C)

ADJUSTED BEGINNING TRIAL BALANCE: **539,816.98** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **539,816.98** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10   **30,762,559.92** (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: **30,762,559.92** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **30,762,559.92** (E)

DIFFERENCE: **(0.00)** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10   1,327,118.99 (A)

Add/Subtract:

(B)

Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: 1,327,118.99 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   1,327,118.99 (E)

DIFFERENCE: (0.00) (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | **519,484.36** (A)

Add/Subtract:

| | (B)

    Other Adjustment(s):

Reserver for Encumbrances | (149,459.97) (C)

Compensated Absences | 533,513.99 (C)

ADJUSTED BEGINNING TRIAL BALANCE: | **903,538.38** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC | **903,538.38** (E)

DIFFERENCE: | **(0.00)** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

Budget Entity: State Board of Education   **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 07/08-04A	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.	
				Six Month Follow-up August 18, 2009 **Status:** The Property Management Policy and Procedures have been updated and the recommendations have been implemented.	
				Recommendation fully implemented	
			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	

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				custodians in conjunction with the Department physical inventory scheduled for January 12, 2009 – April 31, 2009.	

The General Services Property Section will 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.

Six Month Follow-up August 18, 2009
Status: In an effort to more closely monitor the compliance of custodian delegates with established tangible personal property inventory procedures, managers are being reminded to follow the established procedures for completing property documentation. Management indicates that the actions recommend have been performed.

Recommendation fully implemented

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

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

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surplus property affidavit and establish a reasonable timeframes 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.

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 surplus prior to disposition.
- Continue to provide sufficient training for custodian's delegates.

and a ten-business-day timeframe for the completion of all surplus property certifications.

Six Month Follow-up August 18, 2009
Status: The Property Management Policy and Procedures have been revised as recommended.

Recommendation fully implemented

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 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

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Department: Education

Budget Entity: State Board of Education

BUDGET PERIOD: 2009-2010

Director of Auditing: Greg White

Phone Number: 850-245-9416

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				immediately and will continue to seek ongoing improvements in the overall property management process. **Six Month Follow-up August 18, 2009** **Status:** Management indicates that the recommendations are being implemented. **Recommendation implemented**	

Department: Education

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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
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. Outsourcing 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. **Six Month Follow-up March 8, 2010** **Status:** During the 2009 No Child Left Behind (NCLB) monitoring training, the Director of Administrative Services conducted an in-depth fiscal monitoring training. The Quality Assurance, Policies, Procedures, and Protocols of the Division of Career and Adult Education include a comprehensive fiscal review and other offices are adding elements of fiscal review to the extent that they relate directly to programmatic issues. The Office of Audit Resolution and Monitoring will continue to provide advice and technical assistance to program areas with regard to fiscal monitoring.	

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Department: **Education**

Director of Auditing: **Greg White**

Budget Entity: **State Board of Education**

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				Audit Analysis: Based on management's assertion, the Department has taken appropriate actions to implement the recommendation given resource constraints. The recommendation has been implemented to the extent current resources allow.	
			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 and verify grant requirements with a clear description of how the activities would be performed.	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 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. **Six Month Follow-up March 8, 2010** **Status:** (2a)**:** Based on a review of districts scheduled for NCLB monitoring in 2009-2010, the number of Local Educational Agencies (LEAs) receiving onsite monitoring was	

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				increased by two, as a result of examining the most recent audit reports, and current fiscal matters with districts scheduled for NCLB monitoring this year. In addition, an additional risk factor related to fiscal matters will be added to the criteria used to determine which districts receive onsite monitoring. Also, individual NCLB program follow-up monitoring activities have been increased to include LEAs that have not resolved prior monitoring findings from the previous year and additional districts determined to be at risk by individual NCLB program office. At least two NCLB programs will conduct follow-up monitoring activities during this monitoring cycle. **Audit Analysis:** The Department should continue to increase onsite monitoring coverage of the larger federal grant programs. The recommendation has been partially implemented. **Status (2b):** No changes made as of this date. **Audit Analysis:** Based on management's assertion, the Department has considered the recommendation and determined that additional actions to implement the recommendation are not practical at this time.	

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Department: **Education**

Director of Auditing: Greg White

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				The recommendation has not been implemented due to resource constraints	
			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. **Six Month Follow-up March 8, 2010** **Status:** The first draft of the formal monitoring procedures manual for the NCLB has been completed. Additionally, the Office of Federal Programs is working with NCLB program staff, a district representative, and Grants Management to review the draft document and add additional information, as needed. The Bureau of Contracts, Grants, and Procurement Management Services will continue to assist DOE program areas with development and review of such systems. For the IDEA program, self assessment and on-site monitoring are established annually based on decision rules such as current issues and concerns, legislative mandates, reporting requirements related to IDEA and the State Performance Plan. Specific procedures for the 2009-2010 self-assessment process were disseminated to districts in October 2009. Following that notification, 13 districts were notified of their selection for on-site monitoring in 2009-2010. Additionally, specific procedures for on-site visits were determined prior to the visit and	

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				were dependent upon the decision rules applied in selecting the districts. Activities always included district- and school-level interviews, case studies, and classroom observations. The content/focus of the activities varied significantly based on the reason for the visit. The Office of Career and Adult Education, with the support of the Office of Audit Resolution and Monitoring, has developed and is continually updating formal written procedures for monitoring the programs under their purview. **Audit Analysis:** The Department should continue to prepare and finalize comprehensive written program procedures. ***The recommendation has been partially implemented.***	
			FINDING #4*: Steps have been taken to improve NCLB monitoring administration, but additional actions should be considered.* **RECOMMENDATION:** Consideration be given to 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.	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 where reports would be issued without SIPs. **Six Month Follow-up March 8, 2010** **Status:** Existing procedures have been changed for the 2009-2010 NCLB final reports that are issued when SIP(s) have been approved or after 30 days. In instances where an LEA did not fulfill its obligation to	

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SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

BUDGET PERIOD: 2009-2010

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				provide a SIP(s) within ten working days after receipt of the preliminary report or response to requests for reconsideration, the report will be issued indicating that the District was unresponsive.	
				In accordance with IDEA, all findings of noncompliance must be corrected as soon as possible and in no case longer than one calendar year from identification. For noncompliance evident in 25% or more of records reviewed, districts were required to submit corrective action plans to address the problem from a systemic level as well as correcting for the individual student's identified. Subrecipients must also demonstrate compliance with CAPS within one calendar year.	
				Audit Analysis: Based on management's assertion, the Department has taken appropriate actions to implement the recommendation.	
				The recommendation has been fully implemented.	
			FINDING #5: *NCLB risk assessment could be made more effective by employing a system-wide approach.* **RECOMMENDATION:** Office of Federal Programs considers 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	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.	

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			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.	The Bureau will collaborate with the Federal Programs section to implement the revised model. **Six Month Follow-up March 8, 2010** **Status**: Federal Programs and the Bureau of Contracts, Grants, and Procurement Management Services have begun discussions about modifications to the risk assessment approach and will implement the new risk assessment approach at the end of the current five-year cycle. This should also coincide with the NCLB reauthorization. Additionally, we are increasing follow-up monitoring activities, as indicated in the response to recommendation 2a. **Audit Analysis:** Based on management's assertion, the Department has initiated actions to implement the recommendation. ***Implementation of the recommendation has been initiated***.	

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Auditor General 2009-213	December 2007	Finance and Operations Operational Audit	**FINDING #2:** *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. <u>Six Month Follow-up January 19, 2010</u> **Status:** The Department has reviewed and enhanced its procedures for Auditor General Reports follow-up and has taken action to ensure that staff complete appropriate documentation from districts which will include either (a) a written response from the district Finance Officer that clearly addresses the district's actions in response to the audit finding, or (b) new policies and procedures that address the issue(s) in the audit finding. Additionally, Department staff will contact the district regarding audit findings after two months instead of three months from the date the Department receives an audit report. These actions will ensure timely follow-up of audit findings.	
			FINDING #3: *The Department did not have adequate procedures for updating its insurance coverage for buildings and contents.*	The Department will consult with Department of Financial Services (DFS's) Division of Risk Management on the methods for determining	

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			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 receive needed training.	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. **Six Month Follow-up January 19, 2010** **Status:** The Department consulted with DFS to determine the methods for determining appropriate coverage for buildings, leased locations, and contents. As a result, DFS provided one-on-one training with the appropriate Department employees on January 13, 2010. At that time, DFS reviewed the Department's procedures to ensure that they are aligned with DFS Risk Management guidelines and procedures.	
			FINDING #4: *The Department's procedures for collection of accounts receivables and recording of receivables in its accounting records were in need of improvement.* **RECOMMENDATION:** The Department should exercise due diligence in securing full payment of all	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.	

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			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.	**Six Month Follow-up January 19, 2010** **Status:** The Department has enhanced its existing written procedures to include additional details on monitoring, tracking, and recording of restitution payments. Additionally, the Department has collected outstanding receivables or referred the accounts to DFS for further action.	
			FINDING #5: *Improvements were needed in procurement procedures to reduce the need of settlement agreements for payment of vendors.* **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.	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 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	

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				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.	
				Six Month Follow-up January 19, 2010 **Status:** In November 2009, the Bureau of Contracts, Grants, and Procurement Management Services provided training to DOE contract managers on how to avoid settlement agreements.	
			FINDING #6: *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*	

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Checklists for Non-State Organizations – Recipient/Subrecipient vs. Vendor Determination (Form DFS-A2-NS) prior to awarding funds to recipients.

Six Month Follow-up January 19, 2010
Status: The Office of Audit Resolution and Monitoring continues to work closely with Budget, Comptroller, and program staff to ensure the Catalog of State Financial Assistance Agency Certification (DFS-A2-PD) is submitted timely to the Department of Financial Services (DFS).   These actions demonstrate the Department's continued effort to meet the timelines established by DFS.

The Department continues to enhance its existing procedures which now require program areas to complete the necessary form(s) and review them during the grant pre-approval process.

FINDING #7: *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

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				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 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 | |

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				prior to the traveler's departure. **Six Month Follow-up January 19, 2010** **Status:** The Department revised its travel manual in an effort to more clearly address instances where travel plans change and management approval can not be made prior to departure.	
			FINDING #8: *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. **Six Month Follow-up January 19, 2010** **Status:** The Department updated its existing written procedures which included the development of the travel advance checklist.	
			FINDING #9: *The Department did not, in some instances, adequately resolve prior audit findings related to maintaining a master list of cash collection*	• As of October 10, 2008, the Department updated the cash collection master list with the five "unaccounted for cash collection	

(1) **REPORT NUMBER** **CODE**	(2) **PERIOD ENDING**	(3) **UNIT/AREA**	(4) **SUMMARY OF** **FINDINGS AND RECOMMENDATIONS**	(5) **SUMMARY OF** **CORRECTIVE ACTION TAKEN**	(6) **ISSUE**
			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.	locations." Procedures are in place to ensure that all collection points are accurately reflected on the Department's cash collection master list. **Six Month Follow-up January 19, 2010** **Status**: No further action needed. ▪ 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. **Six Month Follow-up January 19, 2010** **Status:** The Department submitted banking service contracts to DFS on July 13, 2009. ▪ 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	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE CODE**
				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 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. **Six Month Follow-up January 19, 2010** **Status**: As a continuing effort to improve the accountability for Department's Motor Vehicle Operating Procedures, the Bureau of General Services has conducted fuel card and vehicle accountability training for all vehicle drivers in accordance with sections 8.5 and 8.6 of the Department's Internal Operating Procedures. It is the intent of the Department to provide additional training in 2010. Additionally, the Department is conducting quarterly reviews in order to ensure compliance with all travel reports prior to entry into the EMIS. As a result of quarterly reviews, all findings are discussed and	

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				resolved with appropriate staff and with management.	

Department managers continue to emphasize with staff the importance of accurate and timely motor vehicle record keeping.

- 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.

Six Month Follow-up January 19, 2010
Status: The Department's "Invoice for Cellular Telephone/Blackberry Service Memorandum" has been enhanced and requires that appropriate managers review and approve employee cellular and blackberry usage.

- 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.

Six Month Follow-up January 19, 2010
Status: No further action needed

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SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS   BUDGET PERIOD: 2009-2010

Department: Education   **Director of Auditing: Greg White**

Budget Entity: State Board of Education   **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

Budget Entity: State Board of Education   **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 2010-165	2009	**FEDERAL** **AWARDS** Net Receivables	**FINDING #FS 09-005:** *FDOE had not reported receivables and the corresponding tax revenues relating to tax collections received after June 30 that applied to periods ending June 30, 2008, and 2009.* **RECOMMENDATION:** We recommend that FDOE design and implement appropriate year-end reporting procedures to ensure that receivable and corresponding tax revenues are appropriated accrued and reported. **AUDITOR'S REMARKS:** Under the security provided for the State's accounting records, the FDOR lacked the authority and access that would be required to update the FDOE's accounts. The FDOE should discuss with applicable CFO management and staff concerns relative to the CFO's procedures for the accrual of year-end receivables.	The Department of Revenue (DOR) is the cognizant agency with respect to collecting gross receipt tax revenues and these revenues are initially assessed and received by DOR, and subsequently deposited into the State Treasury by DOR. Therefore, FDOE is not accountable for the process by which DOE collects gross tax receipts. Additionally, the FDOE is unable to validate the accuracy or timeliness of these tax revenues relative to their status as of June 30. Given these circumstances, FDOE respectfully submits that this audit finding more appropriately should be addressed to DOR than FDOE. Additionally, FDOE suggests that DOR should seek statutory changes that will remedy the accrual issues related to this finding.	
		Program Title: Child Nutrition Cluster	**FINDING #FA 09-001:** *FDOE management had not implemented certain systems modification and access security controls for the Child Nutrition Program (CNP) System.* **RECOMMENDATION:** We recommend that FDOE develop written policies and procedures governing system modification controls and ensure appropriate documentation is maintained to document all system modifications. In addition, access to the CNP System should be supported by access authorization forms and access should be given only to specific users. FDOE should improve access security controls and ensure that access is removed promptly upon an employee's or user's termination.	FDOE has revised policies and procedures governing system modifications. Controls have been developed or revised to ensure appropriate documentation of system modifications. All system medication files and related information are stored in one location on the network drive, which is backed up at regular intervals by the FDOE Data Center. Access to the CNP System is now supported solely by user authorization forms. We are e-mailing reminders and detailed instructions two times a year to food service director to review staff access to the CNP System and advise of any changes.	

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Budget Entity: State Board of Education   **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
			FINDING #FA 09-002: *FDOE procedures for preparing and reviewing the Annual Report of Revenues (FNS-13) were not adequate to detect errors in the amount reported.* **RECOMMENDATION:** Subsequent to our audit inquiries, FDOE staff submitted a revised FNS-13 report. We recommend that FDOE staff review its procedures related to supervisory review of the FNS-13 report.	The revised FNS-13 report was submitted on September 21, 2009. The procedures have been reviewed, and revisions have been made to ensure timely and accurate filing of the FNS-13 report. The procedures, FNS-13 instructions, and backup documentation are now required to be submitted to the supervisor for review and approval of the FNS-13 report.	
		Program Title: Various – Cash Management	**FINDING #FA 09-016:** *FDOE management had not implemented certain systems development and modification controls for the Cash Advance and Reporting of Distributions System (CARDS). In addition, FDOE's Information Systems Development Methodology (ISDM) manual was outdated.* **RECOMMENDATION:** We recommend that FDOE develop policies and procedures governing application system development and maintenance for CARDS. Additionally, FDOE should implement a current and comprehensive ISDM manual. We also recommend FDOE ensure appropriate documentation is maintained for all phases of system modifications.	The Office of Technology and Information Services (OTIS) is in the process of developing an Information Systems Development Methodology (ISDM) that will be applied to all systems including CARDS and used by all OTIS software development and maintenance teams. The ISDM will identify the documentation that is appropriate for projects and tasks based on their size and complexity and the staff is assessing two options for tracking the progress of tasks. Additionally, FDOE will establish a cycle for systematic review of all processes and procedures and monitor at least annually.	
			FINDING #FA 09-017: *FDOE procedures for developing selection criteria were not adequate to identify significant omissions. Additionally, FDOE did not ensure that appropriate adjustments were made to clearance patterns.* **RECOMMENDATION:** We recommend that FDOE ensure that comments from FDFS regarding the	FDOE will continue to seek written clarification and guidance from FDFS and will refine its procedures accordingly to ensure that the submission of the annual report and clearance patterns is in accordance with their requirements.	

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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
			selection criteria be considered and used to make appropriate revisions to its procedures. FDOE should also revise its procedures to include instructions on adjusting clearance patters. In addition, FDOE should make appropriate adjustments to establish clearance patterns when preparing the annual report to FDFS.		
			FINDING #FA 09-018: *FDOE management had not implemented certain systems modification controls for the K-12 Student and Staff Database System.* **RECOMMENDATION:** We recommend that FDOE ensure appropriate documentation is maintained for all phases of system modifications.	The Office of Technology and Information Services (OTIS) is in the process of developing an Information Systems Development Methodology (ISDM) that will be applied to all systems including the K-12 Student and Staff Database System, and used by all OTIS software development and maintenance teams and the staff is assessing two options for tracking the progress of tasks. Additionally, FDOE will establish a cycle for systematic review of all processes and procedures and monitor at least annually.	
		Program Title: Title 1 Part A Cluster, etc.	**FINDING #FA 09-019:** *FDOE did not establish procedures to determine whether subrecipients maintained current registrations in the Central Contractor Registration database (CCR) at the time of the sub-award and disbursement of funds. Additionally, FDOE did not communicate to subrecipients all of the reporting requirements applicable to American Recovery and Reinvestment Act (Recovery Act) subawards or the Federal award number.* **RECOMMENDATION:** FDOE management notified the subrecipients in September 2009, of the requirement to register in CCR. In December 2009, FDOE provided notification of the requirements for specifically	As noted in the recommendation, the Department notified all subrecipients of ARRA funds of the registration and report requirements in the many training events conducted, in memoranda, and on the project awards. In addition, the Department will continue to monitor subrecipient compliance with these and other ARRA requirements. Since formal quarterly reporting to USED did not commence until October 2009, and since SEFA reports are not due until much later in the cycle, there were no negative consequences to the short delays in making the notification	

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			identifying Recovery Act expenditures on the SEFA and Data Collection Form and the applicable Federal grant numbers. We recommend that FDOE establish procedures for monitoring compliance with such requirements.		
		Program Title: Florida Family Education Loans	**FINDING #FA 09-020:** *FDOE management had not implemented certain modification controls for the Federal Family Education Loans (FFEL) System.* **RECOMMENDATION:** We recommend that FDOE maintain documentation demonstration the approval of all system modifications and the independent programming, independent testing, and user acceptance of the modifications.	Existing procedures require proper documentation of all systems modifications. Procedures will be reviewed and revised as necessary to ensure that the proper procedures are followed consistently. IT and program staff have been reminded that they must continue to be diligent in following procedures and maintaining accurate and complete documentation.	
		Program Title: Career and Technical Education	**FINDING #FA 09-021:** *In the Summary Schedule of Prior Audit Findings, FDOE indicated that finding FA 08-018, regarding its ability to demonstrate compliance with the matching and level of effort requirements for State administration was not corrected and that FDOE had entered into a Cooperative Audit Resolution Oversight Initiated with USED. FDOE further indicated that as of June 30, 2009, work on the resolution of these findings had progress; however, a final determination had not been made. We found that during the 2008-09 fiscal year, FDOE implement procedures to document the calculation of the matching and maintenance of effort requirements. FDOE's calculation indicated that FDOE was required to expend $1,395,493 in matching and maintenance of effort funds in the 2006-07 fiscal year. Our examination disclosed that FDOE's records support the expenditure of State funds for administration of the Program in that amount. The required matching and*	No Comments	

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			maintenance of effort amount was based on amounts reported during the 2007-08 fiscal year for the 2005-06 fiscal year that were awaiting USED's final determination. **RECOMMENDATION:** None		
		Program Title: Rehabilitative Services, etc	**FINDING #FA 09-022***: FDOE did not always authorize expenditures for client services in a timely manner and in one instance overpaid an invoice.* **RECOMMENDATION:** We recommend that FDOE ensure adherence to prescribed procedures regarding the authorization and approval of client services.	DVR continues to address adherence to prescribed procedures at biannual supervisor meetings, new counselor training, through communication with area directors, and counselor performance reviews. Consistent with the condition noted above, the DBS requested and received a refund for the overpayment of $30.	
			FINDING FA: 09-023: *FDOE did not always ensure that eligibility determinations were made within the time frame required by Program regulations.* **RECOMMENDATION:** We recommend that FDOE management emphasize to its counselors the importance of timely completing eligibility determinations.	DVR continues to address adherence to the prescribed procedures at bi-annual supervisors meetings, at new counselor and follow-up training, area directors meetings, and counselor performance reviews. DVR requires all new counselors to complete an extensive on-line training. This is to be completed during the first six month of employment or before the next "new counselor training." This on-line training specifically addresses the eligibility requirements. DBS requires that all counselors review caseload reports weekly to ensure that they monitor the 60 day determination requirement. Counselors are required to	

(1) REPORT NUMBER	(2) PERIOD ENDING CODE	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE
				provide a report to the supervisor. Supervisors are required to review counselor's caseloads biweekly to determine adherence to the 60 day determination requirement. District administrators are required to meet with supervisors monthly to address any deficiencies in the counselor's performance throughout the rehabilitation process. District administrators are also required to submit monthly performance and status reviews to the Quality Assurance consultant.	
		Division of Vocational Rehabilitation	**FINDING #09-024:** *FDOE did not accurately report data shown on the Annual VR Program/Cost Report (RSA-2).* **RECOMMENDATION:** We recommend that FDOE examine its procedures for reviewing the accuracy of the RSA-2 Report and make appropriate modifications to those procedures to ensure the report is accurate when filed.	Although the existing procedures include three (3) levels of fiscal review, FDOE has enhanced its procedures to include additional programmatic reviews by the RIMS technical staff and DVR's budget team prior to the submission of the RSA-2.	
		Division of Blind Services	**FINDING #FA 09-025:** FDOE did not complete and file the final Financial Status Report (SF-269) for the Federal funding year 2007 grant in a timely manner. **RECOMMENDATION:** We recommend that FDOE examine its procedures for reviewing the status of reports and revise them as necessary to ensure that final reports are timely filed.	The Rehabilitation Services Administration's reporting Web site (RSAMIS) was recently upgraded to assist users to improve report monitoring and filing requirements. The ability to quickly review the status of reports which are not completed or filed was part of this upgrade. Additionally, FDOE is enhancing its procedures to address this issue.	
Auditor General 2010-165	2009	Program Title: 21st Century Community	**FINDING #09-029***: As the pass-through entity, FDOE had not timely and definitively resolved subrecipient audit findings regarding Program requirements for*	The FDOE Bureau of Family and Community Outreach is working with the Office of Audit Resolution and Monitoring to develop a clear	

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REPORT NUMBER	**PERIOD ENDING**	**UNIT/AREA**	**SUMMARY OF FINDINGS AND RECOMMENDATIONS**	**SUMMARY OF CORRECTIVE ACTION TAKEN**	**ISSUE**
CODE					

		Learning Centers	*sustainability.* **RECOMMENDATION:** We recommend that FDOE provide timely and definitive management decisions to resolve subrecipient audit findings, including the disposition of questioned costs.	understanding of cost sharing requirements. Additionally, existing procedures are being enhanced to ensure timely resolution of subrecipient audit findings related to this issue.	
		Program Title: Improving Teacher Quality	**FINDING #09-032:** *FDOE did not properly allocate funds to all local educational agencies (LEAs) in accordance with Federal requirements.* **RECOMMENDATION:** We recommend that FDOE ensure that funds are appropriately reallocated from LEAs to the lab schools and FSDB, using the same formula for allocating excess funds as is used to allocate funds to LEAs.	As noted in the "Cause" statement, there was an oversight in the calculation of the poverty portion of the formula. FDOE has corrected the calculations and utilized the certified roll forward process to reduce the amount allocated to LEAs and increase the amounts for the four university lab schools and the Florida School for the Deaf and the Blind in accordance with the revised calculations.	
			FINDING # 09-033: *FDOE did not have written policies or procedures to guide the subgranting of Program funds to eligible partnerships. Additionally, although funds had been set aside for subgrants to eligible partnerships from the 2006 grant, not all of the funds had been awarded to or obligated for eligible partnerships.* **RECOMMENDATION:** We recommend that FDOE develop written policies and procedures to govern the subgranting, tracking, and monitoring of Program funds to partnerships. Such policies and procedures should include the frequency in which competitive awards will be made and guidelines for ensuring that all funds are used to meet identified needs.	FDOE does not agree that there are no formal tracking or monitoring processes in place to ensure that available funds are obligated in a timely manner. In fact, there are a number of formal procedures used to track and monitor the obligation of available funds. These include but are not limited to the Department's "Agency Process for Awarding Projects" which includes a procedure for pre-approval of all proposed subgrants; the annual planning activity for uses of federal discretionary funds; the Grants Management System (GMS) tracking capabilities; the Comptroller's Office procedures for monthly reconciliations and reports on the status of each fund source including the Title II, Part A,	

Department: Education

Director of Auditing: Greg White

Budget Entity: State Board of Education

Phone Number: 850-245-9416

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				partnership set-aside. It is our position that all of the available funds were obligated in a timely manner and that the cause for reversion was the inability of all subrecipients to expend the awarded funds prior to the end of the fiscal period. However, FDOE will enhance existing procedures to include more frequent communication with assigned program staff as well as a formal "reminder" system to program staff regarding the status of obligations and reported expenditures. **Six month follow-up, August 11, 2010** **Status: Fully corredcted**	

Budget Entity: State Board of Education   **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
2010-199	July 2009 – March 2010	Information Technology OSFA	**FINDING #1**: *Security Administration Procedures. The Department's security administration procedures did not address some important aspects of mainframe user account management.*	Although the auditor's review disclosed areas of risk associated with security administration procedures, the audit results did not uncover any instances of unauthorized access to mainframe data.	
			RECOMMENDATION: The Department should enhance its security administration procedures by documenting management's expectations for managing mainframe user accounts.	FDOE/OSFA procedures for mainframe user account management are being enhanced and strengthened and implementation of these procedures will be thoroughly documented.	
			FINDING #2: *Appropriateness of Access Privileges. Some unnecessary or inappropriate mainframe and FFELP system access privileges existed among OSFA, financial institutions, and educational entity staff. Department management did not periodically review the appropriateness of mainframe FFELP System access privileges.*	Although the auditor's review disclosed areas of risk associated with mainframe and FFELP System access privileges, the audit did not uncover any instances of unauthorized access to mainframe or FFELP System data.	
			RECOMMENDATION: The Department should ensure that mainframe and FFELP System access privileges are appropriately restricted to only what is needed for users to perform their assigned job duties. Additionally, the Department should periodically review active mainframe and FFELP System user accounts to identify and adjust any inappropriate or excessive access privileges.	FDOE/OSFA procedures for user access among DOE/OSFA, financial institutions, and educational entity staff are being enhanced and strengthened, and implementation of these procedures will be thoroughly documented. Additionally, FDOE/OSFA is in the process of creating a security report, which will be reviewed by the FDOE/OSFA Security Manager on a regular basis.

FDOE/OSFA has removed user accounts that were unused or that had not been used over an extended period of time and is in the process of conducting further review to determine if there are additional accounts that should be removed. Security personnel are | |

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				also reviewing user accounts to determine if there are any with access privileges that are inappropriate for the employees to whom they are assigned. It should be noted that in order to provide the necessary 3-tier backup for all systems, it is sometimes necessary to assign privileges to staff who do not work on these systems as part of their regularly assigned duties to ensure a continuous security administration capability. Any security accounts that are not essential to maintaining adequate security administration capabilities either have been or will be removed.	
			FINDING #3: Timely Disabling of Former Employee Access. *The Department lacked written procedures for the disabling of IT access privileges for former employees and did not disable the access privileges of some former OSFA employees in a timely manner. In addition, contrary to the requirements of the Department of State General Records Schedule for retention of access control records, the Department did not retain FFELP System access control records of former employees.*	Although the auditor's review disclosed areas of risk associated with former employee access, the audit did not uncover any instances of unauthorized access to mainframe or FFELP System data. This is in part due to an existing procedure which disables access of all former employees to the Department's network at the time of their separation and thus makes it difficult and in most cases impossible, for such former employees to access the FFELP System.	
			RECOMMENDATION: The Department should establish written procedures for the timely disabling of former OSFA employee access privileges and retain access control records for the FFELP System in accordance with the requirements of the General Records Schedule.	Existing written procedures for terminating access of former employees are being enhanced and strengthened, and implementation of these procedures will be thoroughly documented. Additionally, the access control records will be retained for one year after the employee separates in accordance with the General Records	

(1) REPORT NUMBER CODE	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE

Schedule.

FINDING #4: *Unique User Identification. Some temporary OSFA staff shared generic user identifications (IDs) for FFELP System access that may have limited the Department's ability to establish accountability for FFELP System actions.*

Although the auditor's review disclosed areas of risk associated with temporary employee access, the audit did not uncover any instances of unauthorized access to mainframe or FFELP System data.

RECOMMENDATION: The Department should assign unique login IDs to all individual users authorized to access the NWRDC mainframe and the FFELP System.

Unique login IDs will be assigned to all temporary FDOE/OSFA employees.

FINDING #5: *User Authentication. Certain Department security controls related to user authentication needed improvement.*

Note: Finding 5 is considered CONFIDENTIAL. FDOE/OSFA is taking appropriate steps to address the identified concerns.

RECOMMENDATION: The Department should improve security controls related to user authentication to ensure the confidentiality, integrity, and availability of Department data and IT resources.

FINDING #6: *Program Change Controls. The Department had not established a written System Development Life Cycle methodology to govern the development and modification of its application systems. In addition, existing OSFA written procedures did not address certain important aspects of the program change process for the FFELP System.*

Although the auditor's review disclosed areas of risk associated with program change control procedures, the audit did not uncover any instances of implementation of unauthorized programs and program changes.

RECOMMENDATION: The Department should establish a written Department-wide System Development Life Cycle methodology that provides the

The Department's Information Systems Development Methodology (ISDM) has been developed and will be implemented by June 30, 2010. The Department-wide ISDM

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Department: Education

Director of Auditing: Greg White

Budget Entity: State Board of Education

Phone Number: 850-245-9416

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			minimum expectations for controlling the development and modification of all Department application systems and establish more comprehensive FFELP System program change control procedures to provide increased assurance that only authorized programs and program changes are implemented into the FFELP System.	comprehensively addresses all components of a "system development life cycle methodology" including each of the components specifically identified by the auditor. The existing FFELP change control procedures (which include a hard-copy authorization process) are generally consistent with the ISDM and will be enhanced and strengthened as necessary to ensure complete documentation of all program changes.	

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Fiscal Year 2011-12 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Board of Education
Agency Budget Officer/OPB Analyst Name: Pam Bunkley, Amy Hammock, Frances Butler

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)				

1. GENERAL

1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IA4, IA5, IP1,V1, 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	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	Note: IC 34F0140 and 34F0150 Cross BE's			
3.2	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Yes				

AUDITS:

3.3	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				

	Action	Program or Service (Budget Entity Codes)				

3.4	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.)**	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.)**	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 2009-10 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
	Action					

<table>
<tr><td>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 69 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.)	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.	Yes				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	NA				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	NA				
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 #11-006?	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				

	Action	Program or Service (Budget Entity Codes)				
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.)	No	Specified IT Code Used IC 17C01C0			
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)?	NA				

		Program or Service (Budget Entity Codes)				
	Action					
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)**	No	No, $30,000 in GR for issue is not requested			
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				
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)				

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level *or* SC1R, SC1D - Department Level)

	Action					
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	Except Yes, Included for: 2380, 2727, 2176			
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?	NA	Except Yes for 2261			
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?	Yes				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 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.)	NA	Except Yes for 2176			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	NA				
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?	NA	Except Yes for: 2397, 2261, 2315			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	NA	Except Yes for: 2261, 2315			
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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes				

	Action		Program or Service (Budget Entity Codes)				
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	Except NA for: 2339, 2397, 2646, 2718, 2021, 2222, 2261, 2315				
		NA	Except Yes for: 2339, 2397, 2646, 2718, 2021, 2222, 2261, 2315				
		Yes					
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes	Except NA for: 2339, 2727, 2222				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	NA	Except Yes for: 2397, 2718, 2021, 2222, 2261, 2315				
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	Except Yes for: 2397, 2718, 2021, 2222, 2261, 2315				
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	Except NA for: 2339, 2646, 2718				
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes	Except NA for: 2339, 2646, 2727, 2718				
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!						

	Action	Program or Service (Budget Entity Codes				

TIP	Determine if the agency is scheduled for trust fund review. (See page 125 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 157 of the	Yes				

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	NA				
10.2	Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 94 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)

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 (EADR, S8B1)

13.1	Do the reductions comply with the instructions provided on pages 98 through 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	Yes				

14. SCHEDULE VIIIB-2 (EADR, S8B2)

14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 15% reduction in recurring General Revenue and Trust Funds?	Yes				

			Program or Service (Budget Entity Codes				
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 2009-10 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (**GENR, ACT1) (Audit should print "No Records Selected for Reporting"**)	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"**)	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 (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 110 through 154 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					

	Program or Service (Budget Entity Codes)				
Action					

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

2011-12
Exhibits or Schedules

State of Florida
Department of Education
State Universities
Education and General

2011-12
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: **48 EDUCATION**
Budget Entity: **48900100 - Education & General Activities**
Fund: **2530 - Phosphate Research Trust Fund**

(1)	(2) ACTUAL FY 2009 -2010	(3) ESTIMATED FY 2010 -2011	(4) REQUEST FY 2011-2012
FUNDING SOURCE - STATE			
Phosphate Research Trust Fund	9,598,559	5,286,705	102,535
FUNDING SOURCE - NON-STATE			
TOTALS*	**9,598,559**	**5,286,705**	**102,535**

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

Office of Policy and Budget - July 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

Department Title: 48 EDUCATION
Trust Fund Title: EDUCATIONAL AND GENERAL STUDENT & OTHER FEES TRUST FUND
Budget Entity: 48900100 - EDUCATIONAL AND GENERAL ACTIVITIES
LAS/PBS Fund Number: 2164

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
Department Title: **48 EDUCATION**
Trust Fund Title: **EDUCATIONAL ENHANCEMENT TRUST FUND**
Budget Entity: **48900100 - EDUCATIONAL AND GENERAL ACTIVITIES**
LAS/PBS Fund Number: **2178**

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		**0.00**
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	17,362,920.00	(D)		17,362,920.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	**17,362,920.00**	(F)	**0.00**	**17,362,920.00**
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	17,362,920.00	(H)		17,362,920.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	**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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

Department Title: 48 EDUCATION
Trust Fund Title: FEDERAL GRANTS TRUST FUND
Budget Entity: 48900100 - EDUCATIONAL AND GENERAL ACTIVITIES
LAS/PBS Fund Number: 2261

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	3,885,446.23	(D)		3,885,446.23
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	**3,885,446.23**	(F)	**0.00**	**3,885,446.23**
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	3,885,446.23	(H)		3,885,446.23
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	**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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
Department Title: **48 EDUCATION**
Trust Fund Title: **Phosphate Research Trust Fund**
Budget Entity: **48900100 - Education & General Activities**
LAS/PBS Fund Number: **2530**

	Balance as of 6/30/2010	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00 (A)		0.00
ADD: Other Cash (See Instructions)	0.00 (B)		0.00
ADD: Investments	0.00 (C)		0.00
ADD: Outstanding Accounts Receivable	(D)		0.00
ADD: Unreserved FB Not Recorded in FLAIR	9,598,559.00 (E)		9,598,559.00
Total Cash plus Accounts Receivable	**9,598,559.00** (F)	**0.00**	**9,598,559.00**
LESS: Allowances for Uncollectibles	(G)		0.00
LESS: Approved "A" Certified Forwards	(H)		0.00
Approved "B" Certified Forwards	(H)		0.00
Approved "FCO" Certified Forwards	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	(I)		0.00
LESS: _____	(J)		0.00
Unreserved Fund Balance, 07/01/10	**9,598,559.00** (K)	**0.00**	**9,598,559.00** **

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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

Department Title: **48 EDUCATION**
Trust Fund Title: **EDUCATIONAL AND GENERAL STUDENT & OTHER FEES TRUST FUND**
LAS/PBS Fund Number: **2164**   **BE: 48900100**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-10   **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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | 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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10   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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10   0.00 (A)

Add/Subtract:

Unreserved FB Not Recorded in FLAIR System   9,598,559.00 (B)

Other Adjustment(s):

     (C)

     (C)

ADJUSTED BEGINNING TRIAL BALANCE: **9,598,559.00** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **9,598,559.00** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

Department: SUS, Board of Governors   **Chief Internal Auditor: Derry Harper**

Budget Entity: **Phone Number: 850-245-9247**

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Auditor General Report No. 2011-009	6/30/09 and selected Management Actions Taken Through April 2010	Board of Governors General Counsel	**Finding No. 1:** Contrary to Section 1010.01(3), Florida Statutes, the Board of Governors did not adopt a regulation requiring universities to submit financial statements prepared in conformity with generally accepted accounting principles. **Recommendation:** The BOG should continue its efforts to adopt a regulation to provide for the submission of financial statements prepared in conformity with accounting principles generally accepted in the United States of America (GAAP).	On June 18, 2010, the Board approved public notice of intent to amend Regulation 9.009 to include the requirement that university financial statements be prepared in conformity with accounting principles generally accepted in the United States of America. This notice was posted to the Board's website for public comment in accordance with the Board's regulation development procedure. Following the period for public comment, the amendment to Regulation 9.009 was approved by the Board on September 16, 2010 and became effective as of that date.	
		Board of Governors Information Resource Management and General Counsel	**Finding No. 2:** The Board of Governors needed to enhance its procedures to ensure compliance with section 119.071(5)(a), Florida Statutes, regarding the collection of social security numbers. **Recommendation:** The BOG should continue its efforts to ensure compliance with SEction 119.071(5)(a), Florida Statutes.	The Board concurs and will continue to take appropriate action to ensure compliance with the statutory requirements of section 119.071(5)(a) with respect to the collection of social security numbers. The Board's Statement on the Collection, Use, or Release of Social Security Numbers was revised in August 2010 to group the purposes for which social security numbers are collected, together with the authorizing law, by requestor categories, i.e., employees, prospective employees, board of trustee applicants, vendors, etc.	
		Board of Governors Budget and Research and Economic Development	**Finding No. 3:** The Board of Governors needed to improve procedures related to monitoring of grant expenditures by universities. **Recommendation:** The BOG should strengthen its procedures to timely monitor Program expenditure reports from the universities to ensure awarded funds are spent for the purpose of recruiting a 21st Century World-Class Scholar.	On August 30, 2010, each university that received a 21st Century World Class Scholar award was requested to provide updated expenditure reports. In the future, this information will be collected at the end of each fiscal year and included in the Annual Report.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS   **Budget Period: 2011 - 2012**

Department: SUS, Board of Governors   **Chief Internal Auditor: Derry Harper**

Budget Entity: **Phone Number: 850-245-9247**

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Auditor General Report No. 2009-019	6/30/07 and Selected Actions Taken Through February 29, 2008	Board of Governors Director of Facilities	**Finding No. 1:** The Board of Governors had not adopted rules requiring that State Universities follow the provisions of Chapter 1013, Florida Statutes. **Recommendation:** The BOG should review provisions of Chapter 1013, Florida Statutes, and adopt rules to provide guidance to State universities.	In the Board of Governors' regulation BOG 1.001 (adopted 03/26/09), the Board recognized that responsibility for campus safety and security is a fundamental responsibility of the university Board of Trustees. Specifically, BOG 1.001 7 (m) states that "Each board of trustees shall be responsible for the fire safety and sanitation of public educational and ancillary plants", which is consistent with 1013.12 (5) b. Additionally, all university firesafety inspections are conducted by the Office of the State Fire Marshal, and conducted pursuant to rules and procedures of that office. Development of further regulatory guidance to address campus safety and security issues; and improve integration of university emergency plans with the oversight and liaison role of the Board of Governors' Emergency Coordinating Officer, and the State Emergency Operations Center is in the initial stages, with tentative first notice planned for September 2009.	

Department: SUS, Board of Governors   **Chief Internal Auditor: Derry Harper**

Budget Entity: **Phone Number: 850-245-9247**

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
		Board of Governors Research and Economic Development	**Finding No. 2:** The Board of Governors did not adequately document that universities met eligibility criteria prior to making awards. The Board of Governors also did not obtain expenditure reports from the universities to document how Program funds were spent. **Recommendation:** In future awards, the Board of Governors should document the basis for its ranking of awards prior to making 21st Century World Class Scholars Program awards. In addition, the Board of Governors should obtain Program expenditure reports from universities to ensure that the awarded funds are spent for the purpose of recruiting a 21st Century World Class Scholar.	No funding has been provided since the initial appropriation. At such time as the legislature provides a new appropriation, the Board of Governors will initiate a revised documentation system that indicates how, when, and by whom the universities are determined to have met eligibility criteria for awards, and the basis for its ranking of awards. With regard to obtaining Program expenditure reports from universities to ensure awarded funds were spent for the purpose of recruiting a 21st Century World Class Scholar, in its most recent 21st Century Enhancement Act Annual Report, the Board of Governors queried each of the institutions that received World Class Scholars awards and asked them to verify the expenditure of the awarded funds for the purpose of recruiting a 21st Century Scholar. Those responses are included in the Annual Report. At such time as another appropriation is made for this purpose and new 21st Century Scholars are recruited, expenditure reports will be required as a normal procedure of the annual reporting process.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS   **Budget Period: 2011 - 2012**

Department: SUS, Board of Governors   **Chief Internal Auditor: Derry Harper**

Budget Entity: **Phone Number: 850-245-9247**

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
		BOG Finance and Research and Economic Development	**Finding No. 3:** Research and Economic Development Investment Program: Documentation for two of the four awards made to state universities under the Research and Economic Development Investment Program was not adequate, the Board of Governors does not require participating universities to submit expenditure reports showing how the funds are spent, and one award was matched with a funding source that does not appear to meet the intent of the statute which requires funds to be derived from a non university source on a one-time dollar-for-dollar basis.	The Board of Governors' Office of Budget and Fiscal Policy, in response to audit comments from the State Auditor General's Office regarding the 2006-07 Research and Economic Development Investment Program, has implemented new policies and procedures intended to improve the processes associated with state appropriations for certain special issues.	
			Recommendation: The Board of Governors should ensure that adequate documentation is obtained from universities evidencing matching funds received from nonuniversity sources as required by section 1004.635(4), Florida Statutes. Also, the Board of Governors should establish procedures to obtain expenditure reports from universities to document that Program funds are spent for the purposes authorized by section 1004.635(2), Florida Statutes.	The first enhancement is intended to address a recommendation that "The BOG should ensure that adequate documentation is obtained from universities evidencing matching funds received from non-university sources as required by Section 1004.635(4), Florida Statutes." We have developed a Matching Funds Certification Form that is intended to document the amount and sources of matching funds that are pledged for special programs, including a signature section for the university president or their designee to attest to the accuracy of the information and that the matching funds conform to Statutory language. This form is intended to be printed out as a template, to be completed and signed by the appropriate university personnel and returned to the BOG with original signatures. Program funding will not be distributed until this form has been returned and the content approved by BOG staff.	

Department: SUS, Board of Governors   **Chief Internal Auditor: Derry Harper**

Budget Entity: **Phone Number: 850-245-9247**

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
				A second improvement deals with the recommendation that "The BOG should establish procedures to obtain expenditure reports from the universities to document that program funds are spent for the purposes authorized by Section 1004.635(2), Florida Statutes." A Special Allocation Expenditure Report has been created to allow for quarterly reporting of expenditures made from special issues funding. This report reflects the budgeted activity by expenditure type for a single fiscal year, and the actual expenditures against the budgeted amounts by quarter and year to date. The report has a section that lists the university person responsible for the fiscal information provided, as well as their title and telephone number, and a separate section for optional narrative comments on the program. The expenditure reports for new programs will be added to the SUS Data Request System after funding has been distributed, to be provided by universities quarterly until all associated program funds have been exhausted. The initial request for information was sent to the 2006-07 awarded universities on February 18, 2009, with a due date of March 4, 2009 for the first two quarters of fiscal year 2008-09 activity. Subsequent reports will be due on the 15th of each month following any quarter in which program funds remain.	

Office of Policy and Budget - July 2010

Fiscal Year 2011-12 LBR Technical Review Checklist

Department/Budget Entity (Service): Education & 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, IA4, IA5, IP1,V1, 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				
3.2	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Yes				
AUDITS:							
3.3	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				

		Program or Service (Budget Entity Codes				
	Action	48900100				

3.4	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.)**	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.)**	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 2009-10 approved budget. Amounts should be positive.					

		48900100				
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.)

		48900100				
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)

		48900100				
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 69 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 #11-006?	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				

Page 3

	Action	Program or Service (Budget Entity Codes				
		48900100				
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				

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		Program or Service (Budget Entity Codes				
Action		48900100				

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.						

		Program or Service (Budget Entity Codes
Action	48900100					

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?	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.)	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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	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					

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	Action	Program or Service (Budget Entity Codes				
		48900100				
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?	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?	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 125 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 157 of the LBR Instructions.)	n/a				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	n/a				

Action	Program or Service (Budget Entity Codes)				
	48900100				
10.2 Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 94 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 (EADR, S8B1)					
13.1 Do the reductions comply with the instructions provided on pages 98 through 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	Yes				
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1 Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 15% reduction in recurring General Revenue and Trust Funds?	Yes				

		Program or Service (Budget Entity Codes				
	Action	48900100				

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 2009-10 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.)	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")**	n/a				
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 110 through 154 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				

		Program or Service (Budget Entity Codes				
	Action	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					
17.6	Has the CIP-2 form (Exibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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
Board of Governors

2011-12
Exhibits or Schedules

State of Florida
Department of Education
Board of Governors

2011-12
Schedule I Series

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011-2012

Department: **48 EDUCATION**
Budget Entity: **48900300 - BOARD OF GOVERNORS**
Fund: **2516 - OPERATIONS & MAINTENANCE TRUST FUND**

(1)	(2)	(3)	(4)
	ACTUAL	**ESTIMATED**	**REQUEST**
FUNDING SOURCE - STATE	**FY 2009 -2010**	**FY 2010 -2011**	**FY 2011-2012**
Charity Racing Day Proceeds	17,468	3,251	3,251
FUNDING SOURCE - NON-STATE			
TOTALS*	**17,468**	**3,251**	**3,251**

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

Office of Policy and Budget - July 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

Department Title: 48 EDUCATION
Trust Fund Title: DIV OF UNIV FACILITY CONSTRUCTION ADMINISTRATIVE TRUST FUND
Budget Entity: 48900300 - BOARD OF GOVERNORS
LAS/PBS Fund Number: 2222

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(95.14)	(A)		(95.14)
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	4,608.68	(D)		4,608.68
ADD: Anticipated Transfer from 48150000/2555	4,096.66	(E)		4,096.66
Total Cash plus Accounts Receivable	8,610.20	(F)	0.00	8,610.20
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	4,513.54	(H)		4,513.54
Approved "B" Certified Forwards	4,096.66	(H)		4,096.66
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

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 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	0.00	(F)	0.00	0.00
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	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 2010

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012
Department Title: **48 EDUCATION**
Trust Fund Title: **OPERATIONS & MAINTENANCE TRUST FUND**
Budget Entity: **48900300 - BOARD OF GOVERNORS**
LAS/PBS Fund Number: **2516**

	Balance as of 6/30/2010		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.00	(A)		0.00
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	17,426.21	(C)		17,426.21
ADD: Outstanding Accounts Receivable	43.69	(D)		43.69
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	**17,469.90**	(F)	**0.00**	**17,469.90**
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	1.74	(I)		1.74
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	**17,468.16**	(K)	**0.00**	**17,468.16** **

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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

Department Title: **48 EDUCATION**
Trust Fund Title: **DIV OF UNIV FACILITY CONSTRUCTION ADMINISTRATIVE TRUST FUND**
LAS/PBS Fund Number: **2222**   **BE: 48900300**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-10 | **0.00** | (A)

Add/Subtract:

| | (B)

    Other Adjustment(s):

Reserve for Encumbrances | (4,096.66) | (C)

Anticipated Transfer from 48150000/2555 | 4,096.66 | (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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

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, 07-01-10 | **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 2010

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2011 - 2012

Department Title:	**48 EDUCATION**
Trust Fund Title:	**OPERATIONS & MAINTENANCE TRUST FUND**
LAS/PBS Fund Number:	**2516**

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-10   **17,468.16** (A)

   Add/Subtract:

(B)

   Other Adjustment(s):

(C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: **17,468.16** (D)

UNRESERVED FUND BALANCE, SCHEDULE IC   **17,468.16** (E)

DIFFERENCE: **0.00** (F)*

*SHOULD EQUAL ZERO.

Office of Policy and Budget - July 2010

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS   **Budget Period: 2011 - 2012**

Department: SUS, Board of Governors   **Chief Internal Auditor: Derry Harper**

Budget Entity: **Phone Number: 850-245-9247**

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Auditor General Report No. 2011-009	6/30/09 and selected Management Actions Taken Through April 2010	Board of Governors General Counsel	**Finding No. 1:** Contrary to Section 1010.01(3), Florida Statutes, the Board of Governors did not adopt a regulation requiring universities to submit financial statements prepared in conformity with generally accepted accounting principles. **Recommendation:** The BOG should continue its efforts to adopt a regulation to provide for the submission of financial statements prepared in conformity with accounting principles generally accepted in the United States of America (GAAP).	On June 18, 2010, the Board approved public notice of intent to amend Regulation 9.009 to include the requirement that university financial statements be prepared in conformity with accounting principles generally accepted in the United States of America. This notice was posted to the Board's website for public comment in accordance with the Board's regulation development procedure. Following the period for public comment, the amendment to Regulation 9.009 was approved by the Board on September 16, 2010 and became effective as of that date.	
		Board of Governors Information Resource Management and General Counsel	**Finding No. 2:** The Board of Governors needed to enhance its procedures to ensure compliance with section 119.071(5)(a), Florida Statutes, regarding the collection of social security numbers. **Recommendation:** The BOG should continue its efforts to ensure compliance with SEction 119.071(5)(a), Florida Statutes.	The Board concurs and will continue to take appropriate action to ensure compliance with the statutory requirements of section 119.071(5)(a) with respect to the collection of social security numbers. The Board's Statement on the Collection, Use, or Release of Social Security Numbers was revised in August 2010 to group the purposes for which social security numbers are collected, together with the authorizing law, by requestor categories, i.e., employees, prospective employees, board of trustee applicants, vendors, etc.	
		Board of Governors Budget and Research and Economic Development	**Finding No. 3:** The Board of Governors needed to improve procedures related to monitoring of grant expenditures by universities. **Recommendation:** The BOG should strengthen its procedures to timely monitor Program expenditure reports from the universities to ensure awarded funds are spent for the purpose of recruiting a 21st Century World-Class Scholar.	On August 30, 2010, each university that received a 21st Century World Class Scholar award was requested to provide updated expenditure reports. In the future, this information will be collected at the end of each fiscal year and included in the Annual Report.	

Department: SUS, Board of Governors   **Chief Internal Auditor: Derry Harper**

Budget Entity: **Phone Number: 850-245-9247**

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Auditor General Report No. 2009-019	6/30/07 and Selected Actions Taken Through February 29, 2008	Board of Governors Director of Facilities	**Finding No. 1:** The Board of Governors had not adopted rules requiring that State Universities follow the provisions of Chapter 1013, Florida Statutes. **Recommendation:** The BOG should review provisions of Chapter 1013, Florida Statutes, and adopt rules to provide guidance to State universities.	In the Board of Governors' regulation BOG 1.001 (adopted 03/26/09), the Board recognized that responsibility for campus safety and security is a fundamental responsibility of the university Board of Trustees. Specifically, BOG 1.001 7 (m) states that "Each board of trustees shall be responsible for the fire safety and sanitation of public educational and ancillary plants", which is consistent with 1013.12 (5) b. Additionally, all university firesafety inspections are conducted by the Office of the State Fire Marshal, and conducted pursuant to rules and procedures of that office. Development of further regulatory guidance to address campus safety and security issues; and improve integration of university emergency plans with the oversight and liaison role of the Board of Governors' Emergency Coordinating Officer, and the State Emergency Operations Center is in the initial stages, with tentative first notice planned for September 2009.	

Department: SUS, Board of Governors   **Chief Internal Auditor: Derry Harper**

Budget Entity: **Phone Number: 850-245-9247**

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
		Board of Governors Research and Economic Development	**Finding No. 2:** The Board of Governors did not adequately document that universities met eligibility criteria prior to making awards. The Board of Governors also did not obtain expenditure reports from the universities to document how Program funds were spent. **Recommendation:** In future awards, the Board of Governors should document the basis for its ranking of awards prior to making 21st Century World Class Scholars Program awards. In addition, the Board of Governors should obtain Program expenditure reports from universities to ensure that the awarded funds are spent for the purpose of recruiting a 21st Century World Class Scholar.	No funding has been provided since the initial appropriation. At such time as the legislature provides a new appropriation, the Board of Governors will initiate a revised documentation system that indicates how, when, and by whom the universities are determined to have met eligibility criteria for awards, and the basis for its ranking of awards. With regard to obtaining Program expenditure reports from universities to ensure awarded funds were spent for the purpose of recruiting a 21st Century World Class Scholar, in its most recent 21st Century Enhancement Act Annual Report, the Board of Governors queried each of the institutions that received World Class Scholars awards and asked them to verify the expenditure of the awarded funds for the purpose of recruiting a 21st Century Scholar. Those responses are included in the Annual Report. At such time as another appropriation is made for this purpose and new 21st Century Scholars are recruited, expenditure reports will be required as a normal procedure of the annual reporting process.	

Department: SUS, Board of Governors   **Chief Internal Auditor:** **Derry Harper**

Budget Entity: **Phone Number:** **850-245-9247**

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
		BOG Finance and Research and Economic Development	**Finding No. 3:** Research and Economic Development Investment Program: Documentation for two of the four awards made to state universities under the Research and Economic Development Investment Program was not adequate, the Board of Governors does not require participating universities to submit expenditure reports showing how the funds are spent, and one award was matched with a funding source that does not appear to meet the intent of the statute which requires funds to be derived from a non university source on a one-time dollar-for-dollar basis.	The Board of Governors' Office of Budget and Fiscal Policy, in response to audit comments from the State Auditor General's Office regarding the 2006-07 Research and Economic Development Investment Program, has implemented new policies and procedures intended to improve the processes associated with state appropriations for certain special issues.	
			Recommendation: The Board of Governors should ensure that adequate documentation is obtained from universities evidencing matching funds received from nonuniversity sources as required by section 1004.635(4), Florida Statutes. Also, the Board of Governors should establish procedures to obtain expenditure reports from universities to document that Program funds are spent for the purposes authorized by section 1004.635(2), Florida Statutes.	The first enhancement is intended to address a recommendation that "The BOG should ensure that adequate documentation is obtained from universities evidencing matching funds received from non-university sources as required by Section 1004.635(4), Florida Statutes." We have developed a Matching Funds Certification Form that is intended to document the amount and sources of matching funds that are pledged for special programs, including a signature section for the university president or their designee to attest to the accuracy of the information and that the matching funds conform to Statutory language. This form is intended to be printed out as a template, to be completed and signed by the appropriate university personnel and returned to the BOG with original signatures. Program funding will not be distributed until this form has been returned and the content approved by BOG staff.	

Department: SUS, Board of Governors   **Chief Internal Auditor: Derry Harper**

Budget Entity: **Phone Number: 850-245-9247**

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
				A second improvement deals with the recommendation that "The BOG should establish procedures to obtain expenditure reports from the universities to document that program funds are spent for the purposes authorized by Section 1004.635(2), Florida Statutes." A Special Allocation Expenditure Report has been created to allow for quarterly reporting of expenditures made from special issues funding. This report reflects the budgeted activity by expenditure type for a single fiscal year, and the actual expenditures against the budgeted amounts by quarter and year to date. The report has a section that lists the university person responsible for the fiscal information provided, as well as their title and telephone number, and a separate section for optional narrative comments on the program.

The expenditure reports for new programs will be added to the SUS Data Request System after funding has been distributed, to be provided by universities quarterly until all associated program funds have been exhausted. The initial request for information was sent to the 2006-07 awarded universities on February 18, 2009, with a due date of March 4, 2009 for the first two quarters of fiscal year 2008-09 activity. Subsequent reports will be due on the 15th of each month following any quarter in which program funds remain. | |

Office of Policy and Budget - July 2010

Fiscal Year 2011-12 LBR Technical Review Checklist

Department/Budget Entity (Service):   Department of Education/Board of Governors
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, IA4, IA5, IP1,V1, 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/J					
3.2	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/J					
AUDITS:							
3.3	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					
3.4	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.					
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.)**	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.)**	N/J				
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 2009-10 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				

	Action	Program or Service (Budget Entity Codes)				
		48900300				

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 69 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.	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 #11-006?	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?	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.)	N/J				

		Program or Service (Budget Entity Codes)				
Action		48900300				

		48900300				
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				

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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.					
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.					

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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?	Y					
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y					
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling $100,000 or more for the fiscal year?	Y					
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y					
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to *section 215.32(2)(b), Florida Statutes* - including the Schedule ID and applicable legislation?	Y					
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 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.)	Y					
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y					
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?	N/A					
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	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					

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8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling $100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y				
8.25	Are current year September operating reversions appropriately shown in column A02?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
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 125 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 157 of the LBR Instructions.)	Y				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 87 of the LBR Instructions.)	N/A				

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10.2 Are amounts in *Other Salary Amount* appropriate and fully justified? (See page 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use **OADI** or **OADR** to identify agency other salary amounts requested.	Y				
11. SCHEDULE IV (EADR, SC4)					
11.1 Are the correct Information Technology (IT) issue codes used?	N/A				
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)					
12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y				
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1 Do the reductions comply with the instructions provided on pages 98 through 101 of the LBR Instructions regarding a 5% reduction in recurring and nonrecurring General Revenue and Trust Funds?	Y				
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1 Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 15% reduction in recurring General Revenue and Trust Funds?	Y				

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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 2009-10 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 <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y					
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (**Audit #4 should print "No Discrepancies Found"**)	N/J					
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 110 through 154 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					

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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					
17.6	Has the CIP-2 form (Exibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	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?	Y					